

**3. Government order for exemption of tax on sales to Govt. Department
Notification No. VAT-1505/192/Taxation-1, dated the 28th July, 2006**

Order

In exercise of the powers conferred by sub-section (5) of section 8 of the Maharashtra Value Added Tax Act, 2002 (Mah IX of 2005), the Government of Maharashtra, hereby exempts, with effect from 1st August 2006, the classes of sales, specified in column (2) of the schedule appended hereto, from payment of tax in excess of four per cent, subject to the conditions and restrictions specified in column (4) of the said schedule.

SCHEDULE

<i>Sr. No.</i>	<i>Class or Classes of Sales</i>	<i>Extent of Exemption</i>	<i>Conditions</i>
(1)	(2)	(3)	(4)
1.	Sales of goods by a Registered dealer to,—	In excess of four per cent	(i) The authorized Officer of the organisation referred to in column (2), by the end of April shall furnish to the Commissioner a Statement of account of purchases effected in the immediate preceding financial year, in the given proforma.
	(a) The State Government,		
	(b) The Central Government,		
	(c) Electric Power Generating Company, as defined in the Electricity Act, 2003, for use in generation of electricity,		
	(d) a Registered dealer holding a licence for transmission of electricity under the Electricity Act, 2003, for use in transmission of electricity,		
	(e) a Registered dealer holding a licence for distribution of electricity under the Electricity Act, 2003, for use in distribution of electricity,		(ii) The value of goods in an invoice (excluding tax) shall not be less than rupees five thousand.
	(f) the Mahanagar Telephone Nigam Limited,		(iii) The goods so purchased shall not be resold.
	(g) the Bharat Sanchar Nigam Limited,		
	(h) any telephone service provider, holding a licence granted under the Indian Telegraph Act, 1885		(iv) In respect of clauses (f), (g) and (h) from column

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the said tourism

Sr. No.	Class or Classes of Sales	Extent of Exemption	Conditions
(1)	(2)	(3)	(4)

and the Indian Wireless Telegraphy Act, 1933.

Explanation.— (i) The expression “State Government” used in the notification shall not include autonomus bodies like Zilla Parishad, Gram Panchayat, Municipal Corporation, University, any Statutory Corporation or any other Semi Government concern.

Explanation.— (ii) The expression “Central Government” used in this notification shall not include Canteen Stores Department or Indian Naval Canteen Services Department.

(2), the goods purchased are meant to establish, maintain and operate telephone services up to subscribers terminal connections.

(v) The purchasing Organisations referred to in column (2) shall be certified by the Commissioner on application and the said certificate shall be liable for cancellation on breach of any of the condition.

PROFORMA

Statement of Account of Purchases^a in Financial Year.....

Sr. No.	Name and address of the Supplier	TIN of the Supplier	Total Value of goods purchased in the year

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