



## VAT ALERT [April -2016]

**Damania & Varaiya**  
Chartered Accountants

The finance department Maharashtra Government, has issued notifications notifying amendments as under:

**I. Notification dated 1<sup>st</sup> April, 2016 in force from 1<sup>st</sup> April, 2016**

Re: Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002:

“Slabs of Marble and Granite” added in the Schedule of goods subject to entry tax

**II. Notification dated 1<sup>st</sup> April, 2016 in force from 1<sup>st</sup> April, 2016**

Re: Maharashtra VAT Rules:

Amendment has been made in rule 52-B in respect of set off pertaining to following goods which are resold either locally or out of Maharashtra state:

- i. Aerated and carbonated non – alcoholic beverage whether or not containing sugar or other sweetening matter or flavor or any other additives.
- ii. Cigar and cigarettes.
- iii. Mobile phone or cellular handset i.e. telephone for cellular network or for other wireless network.

**III. Notification dated 2<sup>nd</sup> April, 2016**

Re: Profession tax returns by employers:

In case of delay in filing profession tax return (of employees) by an educational institution which receives grant – in – aid from the State Government, applicable late fees will be waived subject to certain conditions.

**Damania & Varaiya**

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