

NOTIFICATION

Urban Development Department,
Hutatma Rajguru Chowk,
Madam Cama Marg,
Mantralaya, Mumbai – 400 032
Date - 1st August , 2015.

**Maharashtra Municipal
Corporations Act,**

No. LBT- 2015/CR-47/UD-32. – In exercise of the powers conferred by sub-section (1) of section 152T of the Bombay Provincial Municipal Corporation Act, 1949 (Bom.LXI of 1949) and of all other powers enabling it in that behalf, the Government of Maharashtra, hereby makes the following rules, the same having been previously published as required by sub section (2) of the said section 152T namely:-

1. These rules may be called the Maharashtra Municipal Corporations (Local Body Tax) (Amendment) Rules, 2015.
2. In rule 3 of the Maharashtra Municipal Corporations (local body tax) Rules,2010 (hereinafter referred to as “the Principal Rules”) in sub-rule (1) the following shall be added, namely :-

“ Provided that for any period starting on or after 1st April 2015, the dealer whose turnover of sales or turnover of purchases, during any year, is not less than 50 cr. shall only be liable for registration.”

3. In Rule 17 of the Principal Rules in sub-rule (1), for clause (b), the following sub clause shall be substituted namely:-
(b) “neither the turnover of sales nor the turnover of purchases of a registered dealer, during the year prior to the year starting on 1st April 2015 has exceeded rupees 50 cr. then, the certificate of registration of such dealers shall be deemed to have been cancelled with effect from 1st August 2015”.

By Order and in name of the Governor Of Maharashtra,

G. A. Lokhande,
Deputy Secretary to Government