

2. Definitions: -

(1) In this Act, unless the context otherwise requires,-

(a) assessing authority means,-

(i) in the case of an importer who is a dealer registered or, as the case may be, liable to be registered under the Sales Tax Act, the assessing authority under the Sales Tax Act; and

(ii) in the case of an importer other than the said dealer, the officer in charge of the check-post, through which the goods enter the local area or the assessing authority under the Sales Tax Act having jurisdiction in the area in which such importer ordinarily resides or uses, consumes or sells the goods;

(b) entry of goods, with all its grammatical variations and cognate expressions means entry of goods into a local area from any place outside the State, for consumption, use or sale therein;

(c) General Sales Tax Act means any Sales Tax Law in force in any State, which provides for the levy of taxes on the sale or purchase of goods generally or on any specified goods expressly mentioned in that behalf or any class of transactions expressly specified in that behalf;

(d) goods vehicle means any motor vehicle constructed or adapted for the carriage of goods and shall include any other motor vehicle not so constructed or adapted, when used for the carriage of goods solely or in addition to passengers;

(e) the Government means the Government of Maharashtra;

(f) import, with all its grammatical variations and cognate expressions means bringing or causing to be brought or receiving any goods into a local area from a place outside the State;

(g) importer, in relation to any goods, means,-

(i) a person who imports any goods whether on his own account or on account of a principal or any other person, into a local area for consumption, use or sale therein;

(ii) any owner of the goods at the time of the import of such goods into a local area;

(h) local area means the area for the time being included within the limits of,-

(i) the Municipal Corporation of Brihan Mumbai, established under the Mumbai Municipal Corporation Act;

- (ii) a Municipal Corporation, established under the Bombay Provincial Municipal Corporations Act, 1949;
- (iii) the Corporation of the City of Nagpur, established under the City of Nagpur Corporation Act, 1948;
- (iv) a Zilha Parishad, established under the Maharashtra Zilha Parishads and Panchayat Samitis Act, 1961;
- (v) a Cantonment Board, established under the Cantonments Act, 1924:

Provided that., the areas within the limits of the Poona Cantonment Board and the Khadkee Cantonment Board, the Aurangabad Cantonment Board and the Ahmednagar Cantonment Board shall be deemed to be included in the limits of the Municipal Corporation of the City of Pune, the Municipal Corporation of City of Aurangabad and the Ahmednagar Municipal Council, respectively.

Explanation.- For the purposes of sub-clause (iv), the local area within the limits of a District for which a Zilha Parishad is established under the provisions of the Maharashtra Zilha Parishads and Panchayat Samitis Act, 1961, shall, notwithstanding anything contained in sub-section (1) of section 4 of that Act, be deemed to include the area within the limits of every A Class, B Class and C Class Municipal Councils, established under the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965, and a Village Panchayat established under the Bombay Village Panchayats Act, 1958, falling within the area of such district;

- (i) prescribed means prescribed by the rules made under this Act;
- (j) the Sales Tax Act means the Bombay Sales Tax Act, 1959 and includes the Bombay Sales Tax Rules, 1959;
- (k) Schedule means the Schedule appended to this Act;
- (l) State means the State of Maharashtra;
- (m) tax means the tax payable under this Act;
- (n) value of the goods means the purchase value of the imported goods, that is to say, the purchase price at which the goods have been purchased inclusive of the cost of transportation, packing, forwarding and handling charges, commission, insurance taxes, duties and the like excluding octroi or entry tax paid under any other law for the time being in force or if such goods are not purchased by the importer, the value of the goods as recorded in the documents accompanying the goods or the value of the goods as may be determined by the assessing authority having regard to the price at which goods of a like description and quality are ordinarily sold in the absence of any document.

(2) Words and expressions used but not defined in this Act but defined in the Sales Tax Act, or the Bombay Sales Tax Rules, 1959 shall have the meanings respectively assigned to them under that Act or the Rules.