



State of Maharashtra
Finance Department,
Mantralaya Main Building, Budget Hall, 5th Floor,
Hutatma Rajguru Chowk, Madam Cama Road, Mantralaya, Mumbai-32.

☎ 022-22025336/22793594

Mdsfd.tax-mh@gov.in

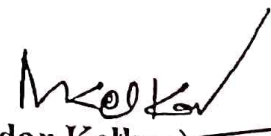
No: MISC-2025/CR- 21 /Taxation-1

Date: 25 /04/2025

Circular

Sub: Appointment or Re-appointment of Technical Members of MSTT-reg.

1. Applications are hereby invited from eligible candidates for the appointment/re-appointment of the posts of 'Technical Members of the Maharashtra Sales Tax Tribunal'.
2. Eligible candidates shall apply to the Selection Committee in Form 110 as per Notification No.VAT-1518/CR-32/Taxation-1 dated 12/09/2018. (For copy of notification kindly visit: dgps.maharashtra.gov.in)
3. Duly filled applications accompanied by the copies of the documents, should reach the office of the undersigned on or before 5th June 2025 by speed post or e-mail dsfd.tax-mh@gov.in


(Mandar Kelkar)

Dy. Secretary (Taxation),
Finance Department (Convener)

25/4/25

FINANCE DEPARTMENT

Madam Cama Road, Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032, dated 12th September 2018.

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT-1518/CR-32/Taxation-1.—Whereas, the Government of Maharashtra is satisfied that circumstances exist which render it necessary to take immediate action further to amend the Maharashtra Value Added Tax Rules, 2005 and to dispense with the condition of previous publication thereof under the proviso to sub-section (4) of section 83 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005);

Now, therefore, in exercise of the powers conferred by sub-sections (1), (2) and (3) read with the proviso to sub-section (4) of section 83 of the said Act, and of all other powers enabling it in this behalf, the Government of Maharashtra hereby, makes the following rules further to amend the Maharashtra Value Added Tax Rules, 2005, namely:-

1. These rules may be called the Maharashtra Value Added Tax (Second Amendment) Rules, 2018.
2. In rule 6 of the Maharashtra Value Added Tax Rules, 2005 (hereinafter referred to as "the principal Rules"),-

(1) for the existing marginal note, the following shall be substituted, namely:-

"Constitution of a Selection Committee and terms of office of the members of Tribunal:";

(2) for sub-rule (1), the following shall be substituted, namely:-

"(1) (a) The Selection Committee shall consist of the following, namely:-

- (i) Retired High Court Judge of the High Court of ---- Chairperson;
Judicature at Bombay nominated by the State
Government, in consultation with the High Court of
Judicature at Bombay;
- (ii) Additional Chief Secretary, General Administration ---- Member;
Department, Government of Maharashtra;
- (iii) Additional Chief Secretary, Finance Department, ---- Member;
Government of Maharashtra;
- (iv) Principal Secretary or Secretary, Law and Judiciary ---- Member.
Department, Government of Maharashtra;

(b) The Joint Secretary or, as the case may be, Deputy Secretary, Finance
Department shall be the Convener of the said Selection Committee.

महाराष्ट्र शासन राजपत्र असाधारण भाग चार-ब, सप्टेंबर, १२, २०१८/भाद्र २१, शके १९४०

- (1A) The person, specified in sub-clause (a), (b) or, as the case may be, (c) of clause (iv) of sub-section (3) of section 11, shall make an application for appointment as member of the Tribunal in the Form 110 to the Selection Committee constituted under sub-rule (1) in pursuance of clause (b) of sub-section (3A) of section 11:

Provided that, no such application shall be entertained from a person covered under sub-clause (b) of clause (iv) of sub-section (3) of section 11, after a period of six months from the date of his retirement:

Provided further that, no such application shall be entertained from a person covered under sub-clause (c) of clause (iv) of sub-section (3) of section 11, after a period of twelve months from the date of his retirement.

- (1B) (a) The president, appointed under sub-section (2) of section 11, shall hold office for a term of two years from the date on which he is so appointed or, as the case may be, re-appointed or until he attains the age of sixty-five years, whichever is earlier.

- (b) A member appointed under sub-clause (a) of clause (iv) sub-section (3) of section 11, other than the President, shall hold office for a term of two years from the date on which he is so appointed or, as the case may be, re-appointed or until he attains the age of sixty-two years, whichever is earlier:

Provided that, nothing in this clause shall affect the re-appointment of a member which is made before the date of effect of this sub-rule.

- (c) A member appointed under clause (b) of sub-section (3A) of section 11, shall hold the office for a term of two years from the date on which he is so appointed or, as the case may be, re-appointed or until he attains the age of sixty years, whichever is earlier.”;

- (3) in sub-rule (2), for the word, brackets and letter “clause (d)” the words, bracket, letters and figures “under clause (b) of sub-section (3A) of section 11” shall be substituted;

- (4) in sub-rule (3),-

- (a) after clause (b), the following clauses shall be added, namely:-

- “(b1) has been convicted of an offence which, in the opinion of the State Government involves moral turpitude, or
(b2) has acquired such financial or other interest as is likely to affect prejudicially his functions as a Member, or
(b3) has so abused his position as to render his continuance in office prejudicial to the public interest.”;

- (b) after clause (c) the following provisos shall be added, namely:-

"Provided that, a member shall not be terminated on any of the grounds specified herein above, unless he has been informed of the charges against him and has been given an opportunity of being heard:

Provided further that, the appointment of a member of the Tribunal shall not be terminated unless an order is made by the State Government on the basis of proved ground specified in this sub-rule, after an inquiry made by a sitting Judge of High Court nominated in this behalf, by the Chief Justice of the High Court of Judicature at Bombay on a reference made to him by the State Government.";

- (5) after sub-rule (5), the following sub-rule shall be added, namely:-

"(6) A member, on ceasing to hold his office, shall not be eligible to appear, act or plead before the Tribunal for a period of two years."

3. After Form 109 appended to the principal Rules, the following Form shall be inserted, namely :—

"Form 110

(See sub-rule (1A) of rule 6)

Application for appointment/re-appointment as
a member of the Tribunal under section 11 of
the Maharashtra Value Added Tax Act, 2002.

To
The Selection Committee,
Maharashtra State,
c/o Deputy Secretary (Taxation-1),
Finance Department (Convener),
5th Floor, Mantralaya,
Madam Cama Marg,
Hutatma Rajguru Chowk,
Mumbai- 400032.

Sub:- Application for appointment/re-appointment as member of
the Maharashtra Sales Tax Tribunal.

Sir,

I, the undersigned, do hereby indicate my willingness for appointment as
a member of Maharashtra Sales Tax Tribunal. My details are as under:—

1. Name	
2. Present Designation (select whichever is applicable)	☐ Joint Commissioner of State Tax ☐ Additional Commissioner of State Tax ☐ Retired Joint Commissioner of State Tax/ Additional Commissioner of State Tax ☐ Retired Tribunal Member
3. Residential Address	
4. Date of Birth	
5. Date of joining the Department of Sales Tax/State Tax	
6. Date of joining Maharashtra Sales Tax Tribunal (if applying for re-appointment)	
7. Date of promotion to the post of a) Joint Commissioner of Sales Tax/State Tax b) Additional Commissioner of Sales Tax/State Tax	
8. Date of retirement from Department of Sales Tax/State Tax	
9. Date of retirement from Maharashtra Sales Tax Tribunal (if applying for re-appointment)	

10. Postings held (emphasis on quasi-judicial postings)	Post held	Name of office	Duration	
			Year	Month
11. Gradation of last 5 years annual confidential reports (copies to be enclosed)	Year		Gradation	
12. Any other achievements (rewards, certificates, etc.) (copies to be enclosed)				

I, hereby solemnly state that, I do not have any financial or other interests which are likely to prejudicially affect my functions as a Member.

Date:

Yours faithfully
Signature:-

Place:

Name of the applicant:- "

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.