

N. V. Tapare

I am obliged and thanks to the GSTPAM for granting me an opportunity to express myself on the issue of making compulsorily for payment of 10% of tax as a condition precedent for filing of an appeal under section 26, against an order of assessment passed under section 23(2) of Maharashtra Value Added Tax Act, 2002 for the periods prior to introduction of Maharashtra Act, 2017 dated 15/04/2017 by inserting section (6A), (6B) and section (6C). By virtue of which any assessment order passed after 15/04/2017, the assessee would require to pay 10% of the amount of tax so assessed. It may be noted that the Maharashtra Act 31 of 2017 has been made effective from 15/04/2017 and not been given retrospective/retroactive effect. It is also an admitted fact that section 26 prevailing prior to 15/04/2017 was not deleted. Our client M/s United Project (called as "assessee") a contractor executing works contract of.....