



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ११, अंक ३३(२)]

बुधवार, जुलै ३०, २०२५/श्रावण ८, शके १९४७

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असाधारण क्रमांक ७४

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले
विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee (Payable by Public Sector Undertaking Companies) (Amendment and Validation) Act, 2025 (Mah. Act No. XL of 2025), is hereby published under the authority of the Governor.

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

SATISH WAGHOLE,
Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XL OF 2025.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 30th July 2025).

An Act to amend Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee (Payable by Public Sector Undertaking Companies) Act, 2025.

Mah.
XVII of
2025.

WHEREAS it is expedient to amend the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee (Payable by Public Sector Undertaking Companies) Act, 2025, for the purposes hereinafter appearing; it is hereby enacted in the Seventy-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called as the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee (Payable by Public Sector Undertaking Companies) (Amendment and Validation) Act, 2025. Short title and commencement.

(2) It shall be deemed to have come into force on the 21st March 2025.

Amendment
of
Short title of
Mah. XVII of
2025.

2. In the Short title of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee (Payable by Public Sector Undertaking Companies) Act, 2025 (hereinafter referred to as “the principal Act”), the brackets and words “(Payable by Public Sector Undertaking Companies)” shall be deleted. Mah. XVII of 2025.

Amendment
of section 2 of
Mah. XVII of
2025.

3. In section 2 of the principal Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely :—

“(c) “applicant” means a Public Sector Undertaking Companies, Corporations, Public Sector Banks, Departments, Rural or Urban Local Bodies, or other Authorities, Enterprises or Entities, which are established under an Act of the Parliament or any State Legislature or by any Government Resolution which is liable to pay arrears of tax, interest, penalty or late fee levied or leviable under the Relevant Act and who desires to avail the benefit of settlement by complying with the conditions under this Act.”.

Validation.

4. Notwithstanding anything contained in the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee (Payable by Public Sector Undertaking Companies) Act, 2025 (hereinafter referred to as “the said Act”) or in any judgement, decree or order of any Court, any payment of requisite amount of tax, interest, penalty or late fee under the relevant Act as defined under the said Act, paid or collected under the said Act from any applicant, after the commencement of the said Act, shall be deemed to be and shall be deemed always to have been, duly and validly paid and collected in accordance with law as if the provisions of the said Act, as amended by this Act, had been continuously in force with effect from the 21st March 2025 and accordingly,—

(a) no suit or proceedings shall be maintained or continued in or before any court or any authority for the refund of any amount received or realised by way of requisite amount ;

(b) no court or any other authority shall enforce any decree or order directing the refund of any amount received or realised by way of such requisite amount.”.