



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

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असाधारण क्रमांक ७६

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 Goods and Services Tax (Amendment) Act, 2023 (Mah. Act No. XXXII of 2023), 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. XXXII OF 2023.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 28th July 2023).

An Act further to amend the Maharashtra Goods and Services  
Tax Act, 2017.

Mah.  
XLIII  
of  
2017.

WHEREAS it is expedient further to amend the Maharashtra Goods and Services Tax Act, 2017, for the purposes hereinafter appearing ; it is hereby enacted in the Seventy-fourth Year of the Republic of India, as follows :-

1. (1) This Act may be called the Maharashtra Goods and Services Tax (Amendment) Act, 2023.

Short title and  
commencement.

(१)

(2) Save as otherwise provided in this Act, this section shall come into force with immediate effect, and the remaining sections shall come into force on such date, with prospective or retrospective effect, as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act, shall be construed as a reference to the coming into force of that provision.

Amendment  
of section 10  
of Mah. XLIII  
of 2017.

**2.** In section 10 of the Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred to as “the principal Act”),—

Mah.  
XLIII of  
2017.

(a) in sub-section (2), in clause (d), the words “goods or” shall be deleted ;

(b) in sub-section (2A), in clause (c), the words “goods or” shall be deleted.

Amendment  
of section 16  
of Mah. XLIII  
of 2017.

**3.** In section 16 of the principal Act, in sub-section (2),—

(i) in the second proviso, for the words “added to his output tax liability, along with interest thereon”, the words and figures “paid by him along with interest payable under section 50” shall be substituted ;

(ii) in the third proviso, after the words “made by him”, the words “to the supplier” shall be inserted.

Amendment  
of section 17  
of Mah. XLIII  
of 2017.

**4.** In section 17 of the principal Act,—

(a) in sub-section (3), in the *Explanation*, for the words and figure “except those specified in paragraph 5 of the said Schedule”, the following shall be substituted, namely :—

“except,—

(i) the value of activities or transactions specified in paragraph 5 of the said Schedule ; and

(ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.” ;

(b) in sub-section (5), after clause (f), the following clause shall be inserted, namely :—

“(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013 ;”.

18 of  
2013.

Amendment  
of section 23  
of Mah. XLIII  
of 2017.

**5.** In section 23 of the principal Act, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st July 2017, namely :—

“(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the

recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.”.

**6.** In section 30 of the principal Act, in sub-section (1),—

Amendment  
of section 30  
of Mah. XLIII  
of 2017.

(a) for the words “the prescribed manner within thirty days from the date of service of the cancellation order :”, the words “such manner, within such time and subject to such conditions and restrictions, as may be prescribed.” shall be substituted ;

(b) the proviso shall be deleted.

**7.** In section 37 of the principal Act, after sub-section (4), the following sub-section shall be added, namely :—

Amendment  
of section 37  
of Mah. XLIII  
of 2017.

“(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details :

Provided that, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.”.

**8.** In section 39 of the principal Act, after sub-section (10), the following sub-section shall be added, namely :—

Amendment  
of section 39  
of Mah. XLIII  
of 2017.

“(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return :

Provided that, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.”.

**9.** Section 44 of the principal Act shall be renumbered as sub-section (1) thereof; and after sub-section (1) as so renumbered, the following sub-section shall be added, namely :—

Amendment  
of section 44  
of Mah. XLIII  
of 2017.

“(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return :

Provided that, the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.”.

Amendment  
of section 52  
of Mah. XLIII  
of 2017.

**10.** In section 52 of the principal Act, after sub-section (14), the following sub-section shall be added, namely :—

“(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement :

Provided that, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.”.

Amendment  
of section 54  
of Mah. XLIII  
of 2017.

**11.** In section 54 of the principal Act, in sub-section (6), the words “excluding the amount of input tax credit provisionally accepted,” shall be deleted.

Amendment  
of section 56  
of Mah. XLIII  
of 2017.

**12.** In section 56 of the principal Act, for the words “from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax”, the words “for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed” shall be substituted.

Amendment  
of section 62  
of Mah. XLIII  
of 2017.

**13.** In section 62 of the principal Act, in sub-section (2),—

(a) for the words “thirty days” the words “sixty days” shall be substituted ;

(b) the following proviso shall be added, namely :—

“Provided that, where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.”.

- 14.** For section 109 of the principal Act, the following section shall be substituted, namely :—
- Substitution of section 109 of Mah. XLIII of 2017.
- “**109.** Subject to the provisions of this Chapter, the Goods and Services Tax Appellate Tribunal constituted under the Central Goods and Services Tax Act shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.”.
- Constitution of Appellate Tribunal and Benches thereof.
- 15.** Sections 110 and 114 of the principal Act shall be deleted.
- Deletion of sections 110 and 114 of Mah. XLIII of 2017.
- 16.** In section 117 of the principal Act,—
- Amendment of section 117 of Mah. XLIII of 2017.
- (i) in sub-section (1), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted ;
- (ii) in sub-section (5),—
- (a) in clause (a), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted ;
- (b) in clause (b), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted ;
- 17.** In section 118 of the principal Act, in sub-section (1), in clause (a), for the words “National Bench or Regional Benches”, the words “Principal Bench” shall be substituted.
- Amendment of section 118 of Mah. XLIII of 2017.
- 18.** In section 119 of the principal Act,—
- Amendment of section 119 of Mah. XLIII of 2017.
- (a) for the words “National or Regional Benches” the words “Principal Bench” shall be substituted ;
- (b) for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted.
- 19.** In section 122 of the principal Act, after sub-section (1A), the following sub-section shall be inserted, namely :—
- Amendment of section 122 of Mah. XLIII of 2017.
- “(1B) Any electronic commerce operator who,—
- (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply ;
- (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply ; or
- (iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,
- shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.”.

Amendment  
of section 132  
of Mah. XLIII  
of 2017.

**20.** In section 132 of the principal Act, in sub-section (1),—

(a) clauses (g), (j) and (k) shall be deleted ;

(b) in clause (l), for the words, brackets and letters “clauses (a) to (k)”, the words, brackets and letters “clauses (a) to (f) and clauses (h) and (i)” shall be substituted ;

(c) in clause (iii), for the words “any other offence”, the words, brackets and letter “an offence specified in clause (b),” shall be substituted ;

(d) in clause (iv), the words, brackets and letters “or clause (g) or clause (j)” shall be deleted.

Amendment  
of section 138  
of Mah. XLIII  
of 2017.

**21.** In section 138 of the principal Act,—

(a) in sub-section (1), in the first proviso,—

(i) for clause (a), the following clause shall be substituted, namely :—

“(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132 ;”;

(ii) clause (b) shall be deleted ;

(iii) for clause (c), the following clause shall be substituted, namely :—

“(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132 ;”;

(iv) clause (e) shall be deleted ;

(b) in sub-section (2), for the words “ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher”, the words “twenty-five per cent. of the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved” shall be substituted.

Insertion of  
new section  
158A in Mah.  
XLIII of 2017.

**22.** After section 158 of the principal Act, the following section shall be inserted, namely :—

Consent  
based sharing  
of information  
furnished by  
taxable  
person.

“**158A.** (1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely :—

(a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44 ;

(b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68 ;

(c) such other details as may be prescribed.

(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of—

(a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1) ; and

(b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient,

in such form and manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.”.

**23.** (1) In Schedule III appended to the principal Act, paragraphs 7 and 8 and the *Explanation* 2 thereof (as inserted *vide* section 31 of Mah. Act No. LXVII of 2018) shall be deemed to have been inserted therein with effect from the 1st July 2017.

(2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Retrospective exemption to certain activities and transactions in Schedule III of Mah. XLIII of 2017.