



**The Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee
(Amendment and Validation) Act, 2026**

Act No. 2 of 2026

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सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष १२, अंक १०]

मंगळवार, मार्च १०, २०२६/फाल्गून १९, शके १९४७

[पृष्ठे २, किंमत : रुपये २७.००

असाधारण क्रमांक १४

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 (Amendment and Validation) Act, 2026 (Mah. Act No. II of 2026), 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. II OF 2026.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 10th March 2026).

An Act further to amend the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025.

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WHEREAS it is expedient further to amend the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025, for the purposes hereinafter appearing ; it is hereby enacted in the Seventy-seventh Year of the Republic of India as follows :—

1. This Act may be called the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee (Amendment and Validation) Act, 2026. Short title.

Amendment
of section 10
of Mah. XVII
of 2025.

2. In section 10 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025 (hereinafter referred to as “the principal Act”), in the Table, in column (4), for the figures, letters and word “31st December 2025” the figures, letters and word “31st March 2026” shall be substituted.

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Amendment
of section 11
of Mah. XVII
of 2025.

3. In section 11 of the principal Act, after sub-section (1), the following provisos shall be added, namely:—

“Provided that, where more than one appeal is filed in respect of the same statutory order and such appeals involve distinct and severable issues, the applicant may, for the purpose of availing the benefit under this Act, fully and unconditionally withdraw the appeal relating to such distinct and severable issues, without affecting the continuance of the remaining appeal or appeals:

Provided further that, where any payment of requisite amount has been made in respect of a statutory order, whether in appeal or otherwise, on or before the date of commencement of this Act and,—

(a) where such payment is identifiable issue-wise, it shall be adjusted against the liability relating to the corresponding issue or issues;

(b) where such payment is not identifiable issue-wise, it shall be adjusted proportionately against the liability arising out of the appeal or appeals withdrawn under this section and the appeal or appeals which continue to remain pending, in such manner as may be determined by the designated authority.”.

Validation.

4. Notwithstanding anything contained in the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee 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 and collected under the said Act from any applicant, after the 31st December 2025 and till the date of commencement of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee (Amendment and Validation) Act, 2026, 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 at all material times and accordingly,—

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(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.