



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष १२, अंक २९]

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असाधारण क्रमांक ६२

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 Service Tax (Amendment) Bill, 2026 (L. A. Bill No. XXXIII of 2026), introduced in the Maharashtra Legislative Assembly on the 22nd June, 2026, is hereby published under the authority of the Governor.

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

SUPRIYA DHAWARE,
Secretary (Legislation) to Government,
Law and Judiciary Department.

L. A. BILL No. XXXIII OF 2026.

A BILL

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-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Maharashtra Goods and Services Tax (Amendment) Act, 2026.

Short title and
commencement.

(2) It 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.

Amendment
of section 15
of Mah. XLIII
of 2017.

2. In section 15 of the Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred as “the principal Act”), in sub-section (3), for clause (b), the following clause shall be substituted, namely :—

Mah.
XLIII of
2017.

“(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.”.

Amendment
of section 34
of Mah. XLIII
of 2017.

3. In section 34 of the principal Act, in sub-section (1), after the words “both supplied are found to be deficient”, the words, brackets, letter and figures “or where a discount referred to in clause (b) of sub-section (3) of section 15 is given” shall be inserted.

Amendment
of section 54
of Mah. XLIII
of 2017.

4. In section 54 of the principal Act,—

(a) in sub-section (6), after the words “supply of goods or services or both”, the words, brackets and figures “or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)” shall be inserted ;

(b) in sub-section (14), after the words, brackets and figures “sub-section (5) or sub-section (6)”, the words, “other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax,” shall be inserted.

STATEMENT OF OBJECTS AND REASONS

Various decisions have been taken by the Goods and Services Tax Council in its meeting requiring amendments in Goods and Services Tax Laws. Accordingly, the Central Goods and Services Tax Act, 2017 (12 of 2017) has been amended by the Parliament by the Finance Act, 2026 (4 of 2026). In order to implement the decision taken by the Goods and Services Tax Council in the aforesaid meeting and to maintain the uniformity in applicability of the provisions of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), it is expedient to amend the Maharashtra Goods and Services Tax Act, 2017.

2. The salient features of the proposed amendments are as follows:-

(i) to substitute clause (b) of sub-section (3) of section 15, to do away with the requirement of linking post-sale discount with an agreement and to refer to issuance of credit note under section 34 where input tax credit is reversed by the recipient;

(ii) to amend sub-section (1) of section 34, to include reference to section 15 in the said provision relating to credit and debit notes;

(iii) to amend sub-section (6) of section 54, to extend the facility of provisional refund to refunds arising out of inverted duty structure;

(iv) to amend sub-section (14) of section 54, to remove the threshold limit for sanction of refund claims in respect of goods exported out of India with payment of tax.

3. The Bill seeks to achieve the above objectives.

Mumbai,
Dated the 15th June 2026.

DEVENDRA FADNAVIS,
Chief Minister.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposal for delegation of legislative power, namely :—

Clause 1(2).— Under this clause, power is taken to the State Government, to bring into force the provisions of this Act 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.

2. The above-mentioned proposal for delegation of legislative power is of a normal character.

FINANCIAL MEMORANDUM

In order to implement the decisions taken by the Goods and Services Tax Council and to maintain uniformity in applicability of the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), certain amendments are made in various sections of the Maharashtra Goods and Services Tax Act, 2017.

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.