



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ६, अंक ४]

बुधवार, फेब्रुवारी ५, २०२०/माघ १६, शके १९४१

[पृष्ठे ३, किंमत : रुपये २७.००

असाधारण क्रमांक ५

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) (Amendment) Ordinance, 2020 (Mah. Ord. V of 2020), is hereby published under the authority of the Governor.

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

RAJENDRA G. BHAGWAT,
Secretary (Legislation) to Government,
Law and Judiciary Department.

[Translation in English of the Maharashtra Goods and Services Tax (Amendment) (Amendment) Ordinance, 2020 (Mah. Ord. V of 2020), published under the authority of the Governor].

FINANCE DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,
Mumbai 400 032, dated the 5th February 2020.

MAHARASHTRA ORDINANCE No. V OF 2020.

AN ORDINANCE

*to amend the Maharashtra Goods and Services Tax
(Amendment) Act, 2019.*

WHEREAS both Houses of the State Legislature are not in session ;

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate

action to amend the Maharashtra Goods and Services Tax (Amendment) Act, 2019, for the purposes hereinafter appearing ;

Mah.
XXXI
of
2019.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

Short title
and
commencement.

1. (1) This Ordinance may be called the Maharashtra Goods and Services Tax (Amendment) (Amendment) Ordinance, 2020.

(2) It shall come into force at once.

Amendment
of section 2
of
Mah. XXXI of
2019.

2. In section 1 of the Maharashtra Goods and Services Tax (Amendment) Act, 2019, for sub-section (2), the following sub-section shall be substituted and shall deemed to have been substituted with effect from the 26th December 2019, namely :—

Mah.
XXXI of
2019.

“ (2) (a) section 3 to section 6, section 8, section 9, section 11, section 12 and section 21 shall come into force on the 1st January 2020 ;

(b) save as otherwise provided, remaining sections shall come into force on such date as the Government may, by notification in the *Official Gazette*, appoint.”.

STATEMENT

Various decisions have been taken by the Goods and Services Tax Council constituted by the President of India under article 279A of the Constitution of India requiring amendments in GST Laws. Accordingly, the Central Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017 have been amended by the Parliament by Finance (No. 2) Act, 2019 (23 of 2019). In order to maintain the uniformity in the provisions of the law relating to Goods and Services Tax, the Maharashtra Goods and Services Tax Act, 2017 is also amended by the Maharashtra Goods and Services Tax (Amendment) Act, 2019 (Mah. XXXI of 2019). Sub-section (2) of section 1 of the said Amendment Act provides that, it shall come into force with effect from the 1st January 2020.

2. However, by the Central Government Notification, Ministry of Finance, No. 01/2020- Central Tax, G.S.R.2(E), dated the 1st January 2020, issued under the Finance (No. 2) Act, 2019 (23 of 2019), sections 92 to 112, except section 92, section 97, section 100 and sections 103 to 110 of the said Act has been brought into force by the Central Government with effect from the 1st January 2020 and the remaining sections will come into force by notification in the *Official Gazette*. In order to maintain the uniformity in the application of the said amending provisions of the Central and State Acts relating to Goods and Services Tax, it is necessary to bring into force the similar amended sections of the Maharashtra Goods and Services Tax (Amendment) Act, 2019, on the same date. It is, therefore, expedient to amend the Maharashtra Goods and Services Tax (Amendment) Act, 2019, suitably.

3. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Maharashtra Goods and Services Tax (Amendment) Act, 2019 (Mah. XXXI of 2019), for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,
dated the 2nd February 2020.

BHAGAT SINGH KOSHYARI,
Governor of Maharashtra.

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

MANOJ SAUNIK,
Additional Chief Secretary to Government.