



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ६, अंक १४]

गुरुवार, मार्च १२, २०२०/फाल्गुन २२, शके १९४१

[पृष्ठे २, किंमत : रुपये २७.००

असाधारण क्रमांक २६

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) Act, 2020 (Mah. Act No. 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.

### MAHARASHTRA ACT No. V OF 2020.

*(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 12th March 2020).*

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

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

AND WHEREAS the Governor of Maharashtra was satisfied that  
Mah. circumstances existed which rendered it necessary for him to take immediate  
XXXI of action to amend the Maharashtra Goods and Services Tax (Amendment) Act,  
2019. 2019, for the purposes hereinafter appearing ; and, therefore, promulgated  
Mah. the Maharashtra Goods and Services Tax (Amendment) (Amendment)  
Ord. V of Ordinance, 2020 on the 5th February 2020 ;  
2020.

(१)

AND WHEREAS it is expedient to replace the said Ordinance, by an Act of the State Legislature; it is hereby enacted in the Seventy-first Year of the Republic of India as follows :—

- Short title and commencement. **1.** (1) This Act may be called the Maharashtra Goods and Services Tax (Amendment) (Amendment) Act, 2020.
- (2) It shall be deemed to have come into force on the 5th February 2020.
- Amendment of section 2 of Mah. XXXI of 2019. **2.** In section 1 of the Maharashtra Goods and Services Tax (Amendment) Act, 2019 (hereinafter referred to as “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 26th December 2019, namely :—
- “ (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.”.
- Repeal of Mah. Ord. V of 2020 and saving. **3.** (1) The Maharashtra Goods and Services Tax (Amendment) (Amendment) Ordinance, 2020, is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.

Mah.  
XXXI of  
2019.

Mah.  
Ord. V  
of 2020.