



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ४, अंक ८५(५)]

शुक्रवार, डिसेंबर १४, २०१८/अग्रहायण २३, शके १९४०

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असाधारण क्रमांक १६९

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 Value Added Tax (Amendment) Act, 2018 (Mah. Act No.LXVIII of 2018), 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. LXVIII OF 2018.

(First published, after having received the assent of the Governor in the " Maharashtra Government Gazette ", on the 14th December 2018).

An Act further to amend the Maharashtra Value Added Tax Act, 2002.

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

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Value Added Tax Act, 2002, for the purposes hereinafter appearing ; and, therefore, promulgated the Maharashtra Value Added Tax (Amendment) Ordinance, 2018 on the 24th October 2018 ;

Mah. IX  
of 2005.  
Mah. Ord.  
XXIII  
of 2018.

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

Short title and commencement.

1. (1) This Act may be called the Maharashtra Value Added Tax (Amendment) Act, 2018.

(2) It shall be deemed to have come into force on the 24th October 2018.

Amendment of section 23 of Mah. IX of 2005.

2. In section 23 of the Maharashtra Value Added Tax Act, 2002 (hereinafter referred to as " the principal Act "), in sub-section (7),—

Mah. IX of 2005.

(1) for the words " eighteen months " the words " twenty-four months " shall be substituted ;

(2) in the proviso, for the words " eighteen months " the words " twenty-four months " shall be substituted.

Repeal of Mah. Ord. XXIII of 2018 and saving.

3. (1) The Maharashtra Value Added Tax (Amendment) Ordinance, 2018, is hereby repealed.

Mah. Ord. XXIII of 2018.

(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.