RNI No. MAHENG /2009/35528

सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

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असाधारण क्रमांक ८८

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) Act, 2026 (Mah. Act No. XXVII of 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.

MAHARASHTRA ACT NO. XXVII OF 2026.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 7th July 2026).

An Act 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 :—

Short title and commencement.

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

(*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.

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