



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ११, अंक ३३]

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असाधारण क्रमांक ७३

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्राख्यापित 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, 2025 (Mah. Act No. XXXIX of 2025), is hereby published under the authority of the Governor.

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

SATISH WAGHOLE,
Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XXXIX 2025.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 30th July 2025).

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

1. (1) This Act may be called the Maharashtra Goods and Services Tax (Amendment) Act, 2025.

Short title and commencement.

(2) Save as otherwise provided in this Act, this section shall come into force with immediate effect, and the remaining sections 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 and any reference in any such provision to the commencement of this Act, shall be construed as a reference to the coming into force of that provision.

Amendment
of section 2 of
Mah. XLIII of
2017.

2. In section 2 of the Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred as the “principal Act”),— Mah. XLIII of 2017.

(i) in clause (61), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act,” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April 2025;

(ii) in clause (69),-

(a) in sub-clause (c), after the words “management of a municipal”, the word “fund” shall be inserted;

(b) after sub-clause (c), the following *Explanation* shall be inserted, namely:-

“*Explanation.*- For the purposes of this sub-clause ,—

(a) “local fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(b) “municipal fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;”;

(iii) after clause (116), the following clause shall be inserted, namely: —

“(116A) “unique identification marking” means the unique identification marking referred to in clause (b) of sub-section (2) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;”.

Amendment
of section 12
of Mah. XLIII
of 2017.

3. In section 12 of the principal Act, sub-section (4) shall be deleted.

Amendment
of section 13
of Mah. XLIII
of 2017.

4. In section 13 of the principal Act, sub-section (4) shall be deleted.

Amendment
of section 17
of Mah. XLIII
of 2017.

5. In section 17 of the principal Act, in sub-section (5), in clause (d), —

(i) for the words “plant or machinery”, the words “plant and machinery” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July 2017;

(ii) the *Explanation* shall be numbered as *Explanation 1* thereof, and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: —

“*Explanation 2.*—For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to ‘plant or machinery’ shall be construed and shall always be deemed to have been construed as a reference to ‘plant and machinery’;”.

- 6.** In section 20 of the principal Act, with effect from the 1st day of April 2025, —
- Amendment of section 20 of Mah. XLIII of 2017.
- (i) in sub-section (1), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act” shall be inserted;
- (ii) in sub-section (2), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act” shall be inserted.
- 7.** In section 34 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely: —
- Amendment of section 34 of Mah. XLIII of 2017.
- “Provided that no reduction in output tax liability of the supplier shall be permitted, if the—
- (i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or
- (ii) incidence of tax on such supply has been passed on to any other person, in other cases.”.
- 8.** In section 38 of the principal Act, —
- Amendment of section 38 of Mah. XLIII of 2017.
- (i) in sub-section (1), for the words “an auto-generated statement”, the words “a statement” shall be substituted;
- (ii) in sub-section (2), —
- (a) for the words “auto-generated statement under”, the words “statement referred in” shall be substituted;
- (b) in clause (a), the word “and” shall be deleted;
- (c) in clause (b), after the words “by the recipient,”, the word “including” shall be inserted;
- (d) after clause (b), the following clause shall be inserted, namely: —
- “(c) such other details as may be prescribed.”.
- 9.** In section 39 of the principal Act, in sub-section (1), for the words “and within such time”, the words “within such time, and subject to such conditions and restrictions” shall be substituted.
- Amendment of section 39 of Mah. XLIII of 2017.
- 10.** In section 107 of the principal Act, in sub-section (6), for the proviso, the following proviso shall be substituted, namely: —
- Amendment of section 107 of Mah. XLIII of 2017.
- “Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.”.
- 11.** In section 112 of principal Act, in sub-section (8), the following proviso shall be inserted, namely: —
- Amendment of section 112 of Mah. XLIII of 2017.
- “Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.”.

Insertion of new section 122B in Mah. XLIII of 2017.

12. After section 122A of the principal Act, the following section shall be inserted, namely: —

Penalty for failure to comply with track and trace mechanism.

“122B. Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.”.

Insertion of new section 148A in Mah. XLIII of 2017.

13. After section 148 of the principal Act, the following section shall be inserted, namely: —

Track and trace mechanism for certain goods.

“148A. (1) The Government may, on the recommendations of the Council, by notification, specify, —

- (a) the goods;
 - (b) persons or class of persons who are in possession or deal with such goods,
- to which the provisions of this section shall apply.

(2) The Government may, in respect of the goods referred to in clause (a) of sub-section (1), —

- (a) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and ;
- (b) prescribe the unique identification marking for such goods; including the information to be recorded therein.

(3) The persons referred to in sub-section (1) shall,-

- (a) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;
- (b) furnish such information and details within such time and maintain such records or documents, in such form and manner;
- (c) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;
- (d) pay such amount in relation to the system referred to in sub-section (2),

as may be prescribed.”.

Amendment of Schedule III of Mah. XLIII of 2017.

14. In Schedule III of the principal Act, —

(i) in paragraph 8, after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July 2017, namely: —

“(aa) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;”;

(ii) in *Explanation 2*, after the words “For the purposes of”, the words, brackets and letter “clause (a) of” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July 2017;

(iii) after *Explanation 2*, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July 2017, namely: —

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2005.

“Explanation 3. — For the purposes of clause (aa) of paragraph 8, the expressions “Special Economic Zone”, “Free Trade Warehousing Zone” and “Domestic Tariff Area” shall have the same meanings respectively as assigned to them in section 2 of the Special Economic Zones Act, 2005.”.

15. No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 14 been in force at all material times. No refund of tax collected.