

Dinesh Tambde

Deputy Chief Minister and Finance Minister of the Maharashtra State Mr. Ajit Pawar, in the annual budget for 2022-23 had announced Amnesty Scheme 2022. Accordingly, the L.A. Bill No IX of 2022 was introduced in the Maharashtra Legislative Assembly on 16th March, 2022 which has been converted in to the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2022 vide Maharashtra Act No. XXIX of 2022 published in the Maharashtra Government Gazette on 28th March, 2022. The said Act is hereinafter referred to as the Maharashtra Settlement Act, 2022 or Amnesty Scheme, 2022. In the present article author has attempted to cover scheme Maharashtra Settlement Act, 2022 except the procedural aspects. It is expected that the present article would be useful for understanding scheme of the Amnesty, 2022. I. Eligibility for Settlement – Section 4 of the Settlement Ac.....