



MAHARASHTRA ACT No. XVIII OF 2023. (First published, after having received the assent of the Governor in the “Maharashtra Government Gazette”, on the 6th April 2023). An Act to provide for settlement of arrears of tax, interest, penalty or late fee which were levied, payable or imposed, respectively, under various Acts administered by the Goods and Services Tax Department and for the matters connected therewith or incidental thereto. WHEREAS it is expedient to provide for settlement of arrears