



MAHARASHTRA ACT No. XXXII OF 2023 (First published, after having received the assent of the Governor in the “Maharashtra Government Gazette”, on the 28th July 2023). An Act further to amend the Maharashtra Goods and Services Tax Act, 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-fourth Year of the Republic of India, as follows:– Mah. XLIII of 2017