



(First published, after having received the assent of the Governor in the “ Maharashtra Government Gazette”, on the 3rd January 2024). An Act further to amend the Maharashtra Goods and Services Tax Act, 2017. WHEREAS both Houses of the State Legislature were not in session ; AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Goods and Services Tax Act, 2017, for the purposes hereinafter appearing ; and, therefore, promulgated the Maharashtra Goods and Services Tax (Amendment) Ordinance, 2023 on the 26th September 2023 ; AND WHEREAS it is expedient to replace the said Ordinance, by an Act of the State Legislature, i.....