

L. A. BILL No. XXXIII OF 2026.

A BILL

further to amend the Maharashtra Goods and Services Tax Act, 2017.

(As passed by the Legislative Assembly on the 23rd June, 2026)

(As returned by the Legislative Council on the 25th June, 2026)

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

1. (1) This Act may be called the Maharashtra Goods and Services Tax (Amendment) Act, 2026.

Short title and
commencement.

(2) It 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.

Amendment
of section 15
of Mah. XLIII
of 2017.

2. In section 15 of the Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred as “the principal Act”), in sub-section (3), for clause (b), the following clause shall be substituted, namely :—

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“(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.”.

Amendment
of section 34
of Mah. XLIII
of 2017.

3. In section 34 of the principal Act, in sub-section (1), after the words “both supplied are found to be deficient”, the words, brackets, letter and figures “or where a discount referred to in clause (b) of sub-section (3) of section 15 is given” shall be inserted.

Amendment
of section 54
of Mah. XLIII
of 2017.

4. In section 54 of the principal Act,—

(a) in sub-section (6), after the words “supply of goods or services or both”, the words, brackets and figures “or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)” shall be inserted ;

(b) in sub-section (14), after the words, brackets and figures “sub-section (5) or sub-section (6)”, the words, “other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax,” shall be inserted.

MAHARASHTRA LEGISLATURE
SECRETARIAT

[L. A. BILL No. XXXIII OF 2026.]

**[A Bill further to amend the
Maharashtra Goods and
Services Tax, Act, 2017.]**

[SHRI DEVENDRA FADNAVIS,
Chief Minister.]

**(As passed by the Legislative
Assembly on the 23rd June, 2026)**

**(As returned by the Legislative
Council on the 25th June, 2026)**

DR. VILAS ATHAWALE,
Secretary-3,
Maharashtra Legislative Council.