



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

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असाधारण क्रमांक ६४

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Goods and Services Tax (Amendment) Bill, 2020 (L. A. Bill No. XXXII of 2020), introduced in the Maharashtra Legislative Assembly on the 7th September 2020, is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

RAJENDRA G. BHAGWAT,
Secretary (Legislation) to Government,
Law and Judiciary Department.

L. A. BILL NO. XXXII OF 2020.

A BILL

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

WHEREAS, in view of the spread of pandemic COVID-19 across many countries of the world including India and thereby the State of Maharashtra, causing immense loss to the lives of people, it had become imperative to relax certain provisions related to time limit under the Maharashtra Goods and Services Tax Act, 2017;

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XLIII of
2017.

AND 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,

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for the purposes aforesaid; and, therefore, promulgated the Maharashtra Goods and Services Tax (Amendment) Ordinance, 2020 on the 12th May 2020; Mah. Ord. VIII of 2020.

AND WHEREAS it is expedient to replace the said Ordinance, by an Act of the State Legislature; it is hereby enacted in the Seventy-first Year of the Republic of India as follows:—

Short title and commencement. 1. (1) This Act may be called the Maharashtra Goods and Services Tax (Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the 12th May 2020.

Insertion of section 168A in Mah. XLIII of 2017. 2. After section 168 of the Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred to as “the principal Act”), the following section shall be inserted, namely:— Mah. XLIII of 2017.

Power of Government to extend time limit in special circumstances.

“168A. (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under this Act in respect of actions which cannot be completed or complied with, due to *force majeure*.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.—For the purposes of this section, the expression “*force majeure*” means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.”.

Repeal of Mah. Ord. VIII of 2020 and saving. 3. (1) The Maharashtra Goods and Services Tax (Amendment) Ordinance, 2020, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

The pandemic COVID-19 has spread across many countries of the world, causing immense loss to the lives of people. For limiting the movement of citizens and to protect them, the Curfews and lockdowns are enforced across all the States in India. In such a situation, it becomes difficult to make statutory compliances under the Act within the prescribed time limit. Hence, the President of India had promulgated the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (Ordinance No. 2 of 2020) which, *inter alias*, includes amendment to the Central Goods and Services Tax Act, 2017 (12 of 2017). By the said Ordinance, a new section 168A was inserted in the Central Goods and Services Tax Act, 2017, empowering the Central Government, on the recommendation of Goods and Services Tax Council, to extend the time limits in respect of actions which cannot be completed or complied with due to *force majeure*.

2. For proper implementation of the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the Maharashtra Goods and Services Act, 2017 (Mah. XLIII of 2017), it was expedient that the provisions of both the Acts should be, uniform in nature. For the said purpose, it was considered expedient to amend the Maharashtra Goods and Services Tax Act, 2017 on the lines of the amendment made to the Central Goods and Services Tax Act, 2017, by the said Central Ordinance No. 2 of 2020. It was, therefore, proposed to insert new section 168A in the Maharashtra Goods and Services Tax Act, 2017.

3. As both Houses of the State Legislature were not in session and 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 (Mah. XLIII of 2017), for the purposes aforesaid, the Maharashtra Goods and Services Tax (Amendment) Ordinance, 2020 (Mah. Ord. VIII of 2020), was promulgated by the Governor of Maharashtra on the 12th May 2020.

4. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,

Dated the 6th July 2020.

AJIT PAWAR,

Deputy Chief Minister.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposal for delegation of legislative power, namely :—

Clause 2.—Under this clause, section 168A is inserted in the Maharashtra Goods and Services Tax Act, 2017, in sub-section (1), power is taken to the State Government to issue notification in the *Official Gazette*, to extend the time limit in respect of actions which cannot be completed or complied with, due to *force majeure*.

2. The above-mentioned proposal for delegation of legislative power is of a normal character.