



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ६, अंक २०]

मंगळवार, मे १२, २०२०/वेशाख २२, शके १९४२

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असाधारण क्रमांक ४४

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी 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) Ordinance, 2020 (Mah. Ord. VIII of 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.

(Translation in English of the Maharashtra Goods and Services Tax (Amendment) Ordinance, 2020 (Mah. Ord. VIII of 2020), published under the authority of the Governor).

### FINANCE DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 12th May 2020.

### MAHARASHTRA ORDINANCE No. VIII OF 2020.

#### AN ORDINANCE

*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 has become imperative to relax certain provisions related to time limit under the Maharashtra Goods and Services Tax Act, 2017;

Mah.  
XLIII of  
2017.

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(१)

AND WHEREAS both Houses of the State Legislature are not in session;

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Maharashtra Goods and Services Tax Act, 2017, for the purposes aforesaid;

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2017.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely:—

Short title and commencement.

1. (1) This Ordinance may be called the Maharashtra Goods and Services Tax (Amendment) Ordinance, 2020.

(2) It shall come into force at once.

Insertion of section 168A in Mah. XLIII of 2017.

2. After section 168 of Maharashtra Goods and Services Tax Act, 2017, the following section shall be inserted, namely:—

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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.”.

STATEMENT

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 has 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 is 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 is expedient that the provisions of both the Acts shall be, uniform in nature. For the said purpose, it is 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 is, therefore, proposed to insert new section 168A in the Maharashtra Goods and Services Tax Act, 2017.

3. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,

Dated the 11th May, 2020.

BHAGAT SINGH KOSHYARI,

Governor of Maharashtra.

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

MANOJ SAUNIK,

Additional Chief Secretary to Government.