



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ४, अंक ७५]

मंगळवार, नोव्हेंबर ६, २०१८/कार्तिक १५, शके १९४०

[पृष्ठे ३, किंमत : रुपये २७.००

असाधारण क्रमांक १४४

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 (Compensation to the Local Authorities) (Amendment) Ordinance, 2018 (Mah. Ord. XXVI of 2018), 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 (Compensation to the Local Authorities) (Amendment) Ordinance, 2018 (Mah. Ord. XXVI of 2018), published under the authority of the Governor].

### FINANCE DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 6th November 2018.

### MAHARASHTRA ORDINANCE No. XXVI OF 2018.

#### AN ORDINANCE

*to amend the Maharashtra Goods and Services Tax  
(Compensation to the Local Authorities) Act, 2017.*

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

Mah. action to amend the Maharashtra Goods and Services Tax (Compensation to  
XLI of the Local Authorities) Act, 2017, for the purposes hereinafter appearing ;  
2017.

(१)

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 (Compensation to the Local Authorities) (Amendment) Ordinance, 2018.

(2) It shall come into force at once.

Amendment of section 2 of Mah. XLI of 2017. **2.** In section 2 of the Maharashtra Goods and Services Tax (Compensation to the Local Authorities) Act, 2017 (hereinafter referred to as “ the principal Act ”), in sub-section (1), in clause (c), for the words “ collected by the local authority as specified in ” the words “ computed in accordance with ” shall be substituted. Mah. XLI of 2017.

Amendment of section 5 of Mah. XLI of 2017. **3.** In section 5 of the principal Act, in sub-section (2),—  
(a) before the existing proviso, the following proviso shall be inserted, namely :—

“ Provided that, if, upon the representation by any local authority that the computation of base year revenue results into loss to the said authority the State Government is satisfied that the claim is justified then the base year revenue for that authority shall be such as may be specified by the State Government : ” ;

(b) in the existing proviso, for the words “ Provided that, ” the words “ Provided further that, ” shall be substituted.

STATEMENT

The Maharashtra Goods and Services Tax (Compensation to Local Authorities) Act, 2017 (Mah. XLI of 2017) provides for compensation to the Municipal Corporation of Brihan Mumbai and other local authorities for loss of revenue arising on account of abolition of octroi and local body tax, due to implementation of the goods and services tax. Section 5 of the Act provides for computation of base year revenue of local authorities for the purpose of calculating the compensation amount payable in any financial year to a local authority.

2. As per the existing provisions contained in sub-section (2) of section 5, the computation of base year revenue is uniform for the local authorities covered thereunder. However, due to certain peculiar circumstances of certain local authorities, the uniformity in computing base year revenue may result in loss to the local authorities.

3. In view of the above, it is proposed to provide that, if, upon the representation by any local authority that the computation of base year revenue results into loss to the said authority the State Government is satisfied that the claim is justified, then the base year revenue for that authority shall be such as may be specified by the State Government. For that purpose, it is considered expedient to amend sub-section (2) of section 5, suitably and consequently to amend clause (c) of sub-section (1) of section 2 of the Act.

4. 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 (Compensation to Local Authorities) Act, 2017, for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,  
Dated the 6th November 2018.

CH. VIDYASAGAR RAO,  
Governor of Maharashtra.

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

U. P. S. MADAN,  
Additional Chief Secretary to Government.