



सत्यमेव जयते

# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ९, अंक १(३)]

मंगळवार, जानेवारी ३, २०२३/पौष १३, शके १९४४

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 3rd January 2023.

### NOTIFICATION

### Notification No. 24/2022-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1022/C.R.50/Taxation-1.—In exercise of the powers conferred by section 164 of the Maharashtra Goods and Services Tax Act, 2017 (43 of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following rules further to amend the Maharashtra Goods and Services Tax Rules, 2017, namely :—

**1. Short title and commencement.**—(1) These rules may be called the Maharashtra Goods and Services Tax (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1st day of December, 2022.

**2. In the Maharashtra Goods and Services Tax Rules, 2017,—**

(a) rule 122 shall be omitted ;

(b) rules 124 and 125 shall be omitted ;

(c) in rule 127,—

(i) in the marginal heading, for the word “Duties”, the word “Functions”, shall be substituted;

(ii) for the words “It shall be the duty of the Authority,—”, the words “The authority shall discharge the following functions, namely :—” shall be substituted;

(d) rule 134 shall be omitted ;

(e) rule 137 shall be omitted ;

(f) after rule 137, in the *Explanation*, for clause (a), the following clause shall be substituted, namely :—

‘(a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Act ;’.

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

MANDAR KELKAR,  
Deputy Secretary to Government.

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*Note.*—The principal rules were published in the *Maharashtra Government Gazette*, Extraordinary No. 170, Part IV-B, dated 22nd June, 2017, *vide* notification No. MGST-1017/C.R. 90/Taxation-1, dated 22nd June, 2017 and were last amended *vide* Finance Department, Notification No. GST-1022/C.R. 48/Taxation-1, dated 15th December, 2022 [Notification No. 22/2022-State Tax] which was published in the *Maharashtra Government Gazette*, Extraordinary No. 471, Part IV-B, dated 15th December, 2022.