



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ६, अंक ३५(५)]

मंगळवार, एप्रिल ७, २०२०/चैत्र १८, शके १९४२

[पृष्ठे ६, किंमत : रुपये ९.००

असाधारण क्रमांक १०५

### 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 7th April 2020.

### NOTIFICATION

Notification No. 31/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020/C.R.42 /Taxation-1.— In exercise of the powers conferred by sub-section (1) of section 50 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the “said Act”), read with section 148 of the said Act, the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendment in the Government notification of the Finance Department, No. MGST.1017/C.R.103(20)/Taxation-1., dated 29th June 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.182, dated the 29th June, 2017, namely:—

In the said notification, in the first paragraph, the following provisos shall be inserted, namely:—

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said

Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:—

**Table**

Sr. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)	Condition (5)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter	February, 2020, March 2020, April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 24th day of June, 2020
2.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020  April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 29th day of June, 2020  If return in <b>FORM GSTR-3B</b> is furnished on or before the 30th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020  March, 2020  April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30th day of June, 2020  If return in <b>FORM GSTR-3B</b> is furnished on or before the 3rd day of July, 2020  If return in <b>FORM GSTR-3B</b> is furnished on or before the 6th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

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

J. V. DIPTE,

Deputy Secretary to Government.

Note.— The principal Notification No. MGST.1017/C.R. 103(20)/Taxation-1., dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 182, dated the 29th June 2017.

**FINANCE DEPARTMENT**

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated 7th April 2020.

**NOTIFICATION**

Notification No. 32/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020/C.R. 42A/Taxation-1.— In exercise of the powers conferred by section 128 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the “said Act”), read with section 148 of the said Act, the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendment in the Government notification of the Finance Department, No. MGST.1018/C.R.150/Taxation-1. [Notification No.76/2018-State Tax], dated 31st December 2018, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.472, dated the 31st December 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:—

**Table**

Sr. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 24th day of June, 2020
2.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020  April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 29th day of June, 2020  If return in <b>FORM GSTR-3B</b> is furnished on or before the 30th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020  March, 2020  April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30th day of June, 2020  If return in <b>FORM GSTR-3B</b> is furnished on or before the 3rd day of July, 2020  If return in <b>FORM GSTR-3B</b> is furnished on or before the 6th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

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

J. V. DIPTE,

Deputy Secretary to Government.

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Note.— The principal Notification No. MGST.1018/C.R. 150/Taxation-1. [Notification No.76/2018-State Tax], dated the 31st December 2018, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 472, dated the 31st December 2018.

**FINANCE DEPARTMENT**

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated 7th April 2020.

**NOTIFICATION**

Notification No. 33/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020/C.R. 42B / Taxation-1.— In exercise of the powers conferred by section 128 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendment in the Government notification of the Finance Department, No. GST.1018/C.R.12(1)/Taxation-1.[Notification No.4/2018- State Tax], dated the 24th January, 2018, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.34, dated the 24th January, 2018, namely:—

In the said notification, after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30th day of June, 2020.”.

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

J. V. DIPTE,

Deputy Secretary to Government.

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Note.— The principal Notification No.GST.1018/C.R.12(1)/Taxation-1. [Notification No.4/2018-State Tax], dated the 24th January,2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 34, dated the 24th January,2018 and was last amended by Notification No.GST.1020/C.R.12/Taxation-1. [Notification No.4/2020-State Tax], dated the 22nd January, 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 26, dated the 22nd January, 2020.

**FINANCE DEPARTMENT**

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated 7th April 2020.

**NOTIFICATION**

Notification No. 34/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020/C.R. 43C / Taxation-1.— In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government notification of the Finance Department, No. GST.1019/C.R.58/Taxation-1.[Notification No.21/2019- State Tax], dated the 23rd April, 2019, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.130, dated the 23rd April, 2019, namely:—

In the said notification,—

(i) in the second paragraph, the following proviso shall be inserted, namely:—

“Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Maharashtra Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.”;

(ii) in the third paragraph, the following proviso shall be inserted, namely:—

“Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Maharashtra Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 2020.”.

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

J. V. DIPTE,

Deputy Secretary to Government.

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Note.— The principal Notification No.GST.1019/C.R.58/Taxation-1. [Notification No.21/2019-State Tax], dated the 23rd April, 2019, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 130, dated the 23rd April, 2019.