



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ६, अंक ३५(३)]

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

[पृष्ठ २, किंमत : रुपये ९.००

असाधारण क्रमांक १०३

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये 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. 30/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020/C.R.41 / Taxation-1.- In exercise of the powers conferred by section 164 of the Maharashtra Goods and Services Tax Act, 2017(Mah. XLIII of 2017), the Maharashtra Government hereby makes the following rules further to amend the Maharashtra Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Maharashtra Goods and Services Tax (Fourth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the *Official Gazette*.

2. In the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 31st March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:—

“Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 upto the 31st day of July, 2020.”.

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:—

“Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”.

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

J. V. DIPTE,

Deputy Secretary to Government.

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-1020/C.R 36/Taxation-1 dated 30th March, 2020 [Notification No. 8/2020 -State Tax] which was published in the *Maharashtra Government Gazette*, Extraordinary No. 99, Part-IV-B, dated 30th March 2020.