



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ६, अंक १०२(३)]

शुक्रवार, ऑक्टोबर २३, २०२०/कार्तिक १, शके १९४२

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २५६

प्राधिकृत प्रकाशन

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

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 23rd October 2020.

### NOTIFICATION

Notification No. 74/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020 / C.R.- 97 / Taxation-1.— In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter in this notification referred to as the “said Act”), the Government of Maharashtra, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Maharashtra Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely :-

**Table**

Sr. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2020 to December, 2020	13th January, 2021
2	January, 2021 to March, 2021	13th April, 2021

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the *Official Gazette*.

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

J. V. DIPTE,  
Deputy Secretary to Government.