



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक ५९(२)]

शुक्रवार, मे ७, २०२१/वैशाख १७, शके १९४३

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असाधारण क्रमांक १२९

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 the 7th May 2021

NOTIFICATION

Notification No. 13 / 2021 – State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1021/C.R. 48 (A)/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. *Short title and commencement.*—(1) These rules may be called the Maharashtra Goods and Services Tax (Second Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 1st May 2021.

2. In the Maharashtra Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules),

(i) in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, namely :—

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be

furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(ii) in sub-rule (2) of rule 59, the following proviso shall be inserted, namely :—

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021”.

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

MANDAR KELKAR,
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.02 /Taxation-1, dated 12th January 2021 (Notification No. 01/ 2021 -State Tax) which was published in the *Maharashtra Government Gazette*, Extraordinary No. 12, Part-IV-B, dated 12th January 2021.