



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ८, अंक ८१]

गुरुवार, जून २०, २०२२/ज्येष्ठ ३०, शके १९४४

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २१३

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 20th June, 2022.

NOTIFICATION

Notification No. 08/2022—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1021/C.R.30/Taxation-1. — In exercise of the powers conferred by sub-section (1) of section 50 read with 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 rate of interest per annum to be ‘Nil’, for the class of registered persons mentioned in column (2) of the Table given below, who were required to furnish the statement in **FORM GSTR-8**, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table, namely:—

TABLE

Sl. No. (1)	Class of registered persons (2)	Months (3)	Period for which interest is to be Nil (4)
1.	Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act, for the month of December, 2020, by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said month in the electronic cash ledger, namely :- 1. 27AAACZ8318D1CL 2. 27AABCB3428P1CQ 3. 27AADCD4946L1CL 4. 27AAICA3918J1CT	December, 2020	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.
2.	Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act for the months mentioned in column (3), by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said months in the electronic cash ledger:- 1. 27AAHCP1178L1CB 2. 27AADCM5146R1C6	September, 2020, October, 2020, November, 2020, December, 2020 and January, 2021.	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.

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

MANDAR KELKAR,
Deputy Secretary to Government.