



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ६, अंक ३५]

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

[पृष्ठ ३, किंमत : रुपये ९.००

असाधारण क्रमांक १०१

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.

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010,
dated 7th April 2020.

NOTIFICATION

Notification No. 28/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.— In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the “said Act”), the Commissioner of State Tax, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Maharashtra Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April, 2020 to September, 2020 till the eleventh day of the month succeeding such month.

2. 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 April, 2020 to September, 2020 shall be subsequently notified in the *Official Gazette*.

SANJEEV KUMAR,
Commissioner of State Tax,
Maharashtra State, Mumbai.

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010,
dated 7th April 2020.

NOTIFICATION

Notification No. 29/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.— In exercise of the powers conferred by section 168 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 sub-rule (5) of rule 61 of the Maharashtra Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the “said rules”), the Commissioner of State Tax, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month :

Provided that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the months of April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**—Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

SANJEEV KUMAR,
Commissioner of State Tax,
Maharashtra State, Mumbai.

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010,
dated 7th April 2020.

NOTIFICATION

Notification No. 36/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.— In exercise of the powers conferred by section 168 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), read with sub-rule (5) of rule 61 of the Maharashtra Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the “said Rules”), the Commissioner of State Tax, on the recommendations of the Council, hereby makes the following amendments in notification of the Commissioner of State Tax, Maharashtra State Notification No. JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.[Notification No.29/2020- State Tax], dated the 7th April, 2020 published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 101, dated the 7th April, 2020 namely :—

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

“Provided further that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020.”.

SANJEEV KUMAR,

Commissioner of State Tax,
Maharashtra State, Mumbai.

Note.—The principal Notification No.JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.[Notification No.29/2020-State Tax], dated the 7th April 2020, was published in the *Maharashtra Government Gazette*,Part IV-B, Extra-ordinary No. 101, dated the 7th April, 2020.