



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष १०, अंक १५३(५)]

मंगळवार, नोव्हेंबर ५, २०२४/कार्तिक १४, शके १९४६

[पृष्ठे २, किंमत : रुपये ९.००]

असाधारण क्रमांक ४५८

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

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,

Mumbai 400 032, dated the 5th November, 2024

NOTIFICATION

NOTIFICATION No. 23/2024—STATE TAX

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST.1024/C.R.44(3)/Taxation-1.— In exercise of the powers conferred by section 128 of the Maharashtra Goods and Services Tax Act, 2017, (Mah.XLIII of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the Government notification of the Finance Department No.GST/1021/C.R.56(D)/Taxation-1. [Notification No. 22/2021—State Tax], dated the 9th June, 2021, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 160, dated the 9th June 2021, except as respects things done or omitted to be done before such supersession, the Government of Maharashtra, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of State tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on the 1st day of November, 2024.

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

MANDAR KELKAR,
Deputy Secretary to Government.