



सत्यमेव जयते

# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष १०, अंक १४५ (७)]

गुरुवार, ऑक्टोबर १०, २०२४/आश्विन १८, शके १९४६

[पृष्ठे २, किंमत : रुपये ९.००]

असाधारण क्रमांक ३९८

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 10th October 2024.

### CORRIGENDUM

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1524/C.R-41/Taxation-1.—In Government Notification of the Finance Department No. MGST. 1524 / C. R. 24 /Taxation-1 [No. 12/2024-State Tax] dated the 12th August, 2023, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 297, dated 12th August, 2024, —

(i) At page 1, in line 7, for words and figures “dated the 12th August, 2023” appearing after the numbers “400 032”, read “dated the 12th August, 2024”.

(ii) At page1, in lines 18 to 29, for rule 2 of the Maharashtra Goods and Services Tax (Amendment) Rules, 2024, following rule shall be read.

‘2. In the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as “said rules”), with effect from a date to be notified, in rule 8, for sub-rule (4A), the following sub-rule shall be substituted, namely :—

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier :

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be

followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, alongwith the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso :

Provided further that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, alongwith the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after successful verification as laid down under this proviso.”’.

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

MANDAR KELKAR,  
Deputy Secretary to Government.