



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ९, अंक ६९(७)

बुधवार, मे २४, २०२३/ज्येष्ठ ३, शके १९४५

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १९८

### 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 24th May, 2023.

### NOTIFICATION

#### Notification No. 09/2023 –State Tax.

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1023/C.R.-18(5)/ Taxation-1.—In exercise of the powers conferred by section 168A of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter in this Notification referred to as the “said Act”) and in partial modification of the notifications of the Government notification of the Finance Department No. 35/2020- State Tax dated the 13th May 2020 published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 111, dated the 13th May 2020 and No. 14/2021- State Tax, dated the 3rd December, 2021 published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 126, dated 6th May , 2021 and No.13/2022-State Tax, dated the 8th August, 2022, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 291, dated the 8th August, 2022. The Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

(i) for the financial year 2017-18, up to the 31st day of December, 2023;

(१)

- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

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

MANDAR KELKAR,

Deputy Secretary to Government.