



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ९, अंक ६९(३)]

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

[पृष्ठ २, किंमत : रुपये ९.००]

असाधारण क्रमांक १९४

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. 03/2023 –State Tax.

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1023/C.R.-18(1)/Taxation-1.—In exercise of the powers conferred by 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 that the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before the 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely :—

(a) the registered person may apply for revocation of cancellation of such registration upto the 30th day of June, 2023 ;

(b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns ;

(c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

Explanation.— For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under section 107 of the said Act has been rejected on the ground of failure to adhere to the time limit specified under sub-section (1) of section 30 of the said Act.

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

MANDAR KELKAR,
Deputy Secretary to Government.