



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ९, अंक ६९(२)

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १९३

### 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. 02/2023 –State Tax.

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1023/C.R.-18/ Taxation-1.—In exercise of the powers conferred by section 128 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), (hereinafter referred to as the “said Act”), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government notification of the Finance Department No. MGST-1018/C.R. 03 /Taxation-1, [73/2017-State Tax], dated the 29th December, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 10, dated the 4th January, 2018, namely:—

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons

(१)

who fail to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March, 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.”.

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

MANDAR KELKAR,  
Deputy Secretary to Government.

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*Note.*— The principal notification No. MGST-1018/C.R. 03 /Taxation-1, [73/2017-State Tax], dated the 29th December, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 10, dated the 4th January, 2018 and was last amended *vide* [Notification number 12/2022-State Tax], dated the 8th August, 2022, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 290, dated the 8th August, 2022.