



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ८, अंक १०७ (१२)

सोमवार, ऑगस्ट ८, २०२२/श्रावण १७, शके १९४४

[पुस्ते २, किंमत : रुपये ९.००

असाधारण क्रमांक २९१

### 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 8th August, 2022.

### NOTIFICATION

#### Notification No. 13/2022—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1021/C.R.33(2)/Taxation-1.— In exercise of the powers conferred by section 168A of the Maharashtra Goods and Services Tax Act, 2017 (43 of 2017) (hereinafter referred to as the “said Act”) and in partial modification of the Government notification of the Finance Department No. GST-1020/C.R.50/Taxation-1 [Notification 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. GST-1021/C.R.47(C) /Taxation-1 [Notification No. 14/2021-State Tax], dated the 6th May, 2021, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 126, dated the 6th May 2021, the Government, on the recommendations of the Council, hereby,—

(i) 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 utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023 ;

(१)

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

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

MANDAR KELKAR,  
Deputy Secretary to Government.