



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक १५५]

मंगळवार, डिसेंबर १४, २०२१/अग्रहायण २३, शके १९४३

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३७९

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये 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 14th December 2021.

NOTIFICATION

Notification No. 37/2021-State Tax

No. GST-1021/C.R. 110/Taxation-1.— In exercise of the powers conferred by section 164 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Maharashtra Government hereby makes the following rules further to amend the Maharashtra Goods and Services Tax Rules, 2017, namely :—

1. Short title and commencement.—(1) These rules may be called the Maharashtra Goods and Services Tax (Ninth Amendment) Rules, 2021.

(2) These rules shall come into force from the 1st day of December, 2021.

2. In the Central Goods and Services Tax Rules, 2017,—

(i) in **FORM GST DRC-03**,—

(a) in the heading, after the words “ or statement ”, the words, letters and figures “ or intimation of tax ascertained through **FORM GST DRC-01A** ” shall be inserted ;

(b) against item 3, in column (3), for the word and letters “ Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify) ”, the words, letters, figures and brackets “ Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify) ” shall be substituted ;

(४)

(c) against item 5, in column (1), after the word and figures “ within 30 days of its issue ”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be inserted ;

(d) for the table, under serial number 7, for the table, the following table shall be substituted, namely :—

“Sr. No.”	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash/ Credit)	Debit entry No.	Date of debit entry
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

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

MANDAR KELKAR,
Deputy Secretary to Government.

Note.—The principal rules were published in the *Maharashtra Government Gazette*, Extraordinary No. 170, Part IV-B, dated 22nd June, 2017, *vide* Notification No. MGST-1017/C.R. 90/Taxation-1, dated 22nd June, 2017 and were last amended *vide* Finance Department Notificatiion No. GST-1021/C.R. 90/Taxation-1, dated 7th October, 2021 [Notification No. 35/2021- State Tax] which was published in the *Maharashtra Government Gazette*, Extraordinary No. 230, Part IV-B, dated 7th October, 2021.