



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक ११४]

सोमवार, सप्टेंबर २०, २०२१/भाद्र २९, शके १९४३

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २६७

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 Road, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 20th September 2021.

NOTIFICATION

Notification No. 32/2021—State Tax

MAHARASHTRA GOODS AND SERVICE TAX ACT, 2017.

No. GST. 1021/C.R. 84/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 (Seventh Amendment) Rules, 2021.

(2) They shall come into force from the 29th day of August, 2021.

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

(i) in sub-rule (1) of rule 26,—

(a) in the fourth proviso, for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “31st day of October, 2021” shall be substituted ;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted ;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely :—

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”;

(iii) in **FORM GST ASMT-14**, -

(a) after the words, “with effect from ———”, the words, “*vide* Order Reference No.———, dated ———” shall be inserted ;

(b) the words, “for conducting business without registration despite being liable for registration” shall be omitted ;

(c) at the end after “Designation”, the word “Address” shall be inserted.

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 Notification No. GST-1021/C.R.75/Taxation-1, dated 17th August, 2021 [Notification No. 30/ 2021-State Tax] which was published in the *Maharashtra Government Gazette*, Extraordinary No. 230 Part-IV-B, dated 17th August, 2021.