



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक ७०(१३)]

बुधवार, जून ९, २०२१/ज्येष्ठ १९, शके १९४३

[पृष्ठे २, किंमत : रुपये १.००

असाधारण क्रमांक १६४

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 the 9th June 2021.

NOTIFICATION

Notification No. 27 / 2021 – State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST / 1021 / C.R. 58 / 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 (Fifth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 1st June 2021.

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

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of August, 2021” shall be substituted ;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely :—

“Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.” ;

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely :—

“Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”.

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.52 /Taxation-1, dated 24th May 2021 [Notification No. 15/ 2021 -State Tax] which was published in the *Maharashtra Government Gazette*, Extraordinary No. 137 Part-IV-B, dated 24th May 2021.