



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक ७०(८)]

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

[पृष्ठ २, किंमत : रुपये ९.००

असाधारण क्रमांक १५९

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 9th June 2021.

NOTIFICATION

Notification No. 21/2021 - State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST/1021/C.R. 56(C)/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 in this notification 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. GST-1017/C.R.03/Taxation-1. [Notification No. 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 third proviso, the following proviso shall be inserted, namely: —

“Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived —

- (i) which is in excess of two hundred and fifty rupees where the total amount of State tax payable in the said return is nil;

- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”.

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

MANDAR KELKAR,
Deputy Secretary to Government.

Note.—The principal Notification No. GST-1017/C.R.03 /Taxation-1. [Notification No. 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 by Notification No. GST. 1020/C.R.-88A/Taxation-1 [Notification No. 67/2020-State Tax], dated the 13th October, 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 239, dated the 13th October, 2020.