



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक ७०(७)]

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

[पृष्ठ २, किंमत : रुपये ९.००]

असाधारण क्रमांक १५८

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. 20/2021 - State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST/ 1021 / C.R. 56 (B) / 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-1018/C.R. 12 (1) /Taxation-1. [Notification No. 4/2018—State Tax], dated the 24th January, 2018, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 34, dated the 24th January, 2018, namely: —

In the said notification, after the fourth 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 the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely: —

Table

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees

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

MANDAR KELKAR,
Deputy Secretary to Government.

Note: -The principal Notification No.MGST-1018/C.R.12 (1)/Taxation-1 [Notification No. 4/2018-State Tax], dated the 24th January, 2018, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 34, dated the 24th January, 2018 and was last amended by Notification No. GST. 1020/C.R.-66B/Taxation-1 [Notification No. 53/2020-State Tax], dated the 1st July, 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 138, dated the 1st July, 2020