



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक ७०(६)]

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

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असाधारण क्रमांक १५७

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांच्ये 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. 19/2021 - State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST / 1021 / C.R. 56 (A) / 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.150/Taxation-1. [Notification No. 76/2018-State Tax], dated the 31st December, 2018, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 472, dated the 31st December, 2018, namely:—

In the said notification,—

(i) in the eighth proviso, with effect from the 20th day of May, 2021, for the Table, the following Table shall be substituted, namely:—

“Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021, April, 2021 and May, 2021	Fifteen days from the due date of furnishing return.
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021	Sixty days from the due date of furnishing return.
		April, 2021	Forty-five days from the due date of furnishing return.
		May, 2021	Thirty days from the due date of furnishing return.
3	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39.	January-March, 2021	Sixty days from the due date of furnishing return.”;

(ii) after the eighth proviso, the following provisos shall be inserted, namely:—

“Provided also that for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months /quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of state tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021:

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 onwards, 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 returns in **FORM GSTR-3B** by the due date, namely: —

Table

S. No.	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons whose total amount of state tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of upto rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Taxpayers 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. GST-1018/C.R. 150 / Taxation-1 [Notification No. 76/2018- State Tax], dated the 31st December, 2018, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 472, dated the 31st December, 2018 and was last amended by Notification No. GST. 1021/C.R.-47(A)/Taxation-1 [Notification No. 09/2021- State Tax], dated the 6th May, 2021, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 124, dated the 6th May, 2021.