



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ७, अंक ७०(५)]

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

[पृष्ठ ३, किंमत : रुपये ९.००]

असाधारण क्रमांक १५६

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. 18/2021 - State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1021/C.R. 56/Taxation-1.— In exercise of the powers conferred by sub-section (1) of section 50 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter in this notification referred to as the “said Act”), read with section 148 of 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. 103(20) /Taxation-1. [Notification No. 13/2017—State Tax], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extraordinary No. 182, dated the 29th June, 2017, namely: —

In the said notification, in the first paragraph, in the first proviso,—

- (i) for the words, letters and figure “required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted ;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted ;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely: —

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	Taxpayers having an aggregate turnover of upto 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	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021”.

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

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

MANDAR KELKAR,  
Deputy Secretary to Government.

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*Note.*— The principal Notification No.MGST-1017/C.R.103 (20)/Taxation-1 [Notification No. 13/2017- State Tax ], dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 182, dated the 29th June, 2017 and was last amended by Notification No. GST. 1021/C.R.-47/Taxation-1 [Notification No. 08/2021-State Tax], dated the 6th May, 2021, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 123, dated the 6th May, 2021.