



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक ५९]

शुक्रवार, मे ७, २०२१/वैशाख १७, शके १९४३

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १२८

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 7th May 2021

NOTIFICATION

Notification No. 07 / 2021 – State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1021/C.R. 48/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. (1) These rules may be called the Maharashtra Goods and Services Tax (Second Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 27th April 2021.

2. In the Maharashtra Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely :—

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of

(१)

May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

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-1020/C.R.02 /Taxation-1, dated 12th January, 2021 (Notification No. 01/ 2021 State Tax) which was published in the *Maharashtra Government Gazette*, Extraordinary No. 12 Part-IV-B, dated 12th January 2021.