



## महाराष्ट्र शासन राजपत्र

### असाधारण भाग चार-ब

वर्ष ७, अंक ५८ (४)]

गुरुवार, मे ६, २०२१/वैशाख १६, शके १९४३

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १२६

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 6th May 2021.

#### NOTIFICATION

Notification No. 14/2021—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1021 / C.R.47 (C) / Taxation-1.—In exercise of the powers conferred by section 168A of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), (hereinafter in this notification referred to as the “said Act”), in view of the spread of pandemic COVID-19 across many parts of India, the Government of Maharashtra, on the recommendations of the Council, hereby notifies, as under,—

(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15th day of April, 2021 to the 30th day of May 2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 31st day of May 2021, including for the purposes of—

(a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Act stated above ; or

(b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Act stated above ;

but, such extension of time shall not be applicable for the compliances of the following provisions of the said Act, namely:—

- (a) Chapter IV;
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);
- (d) section 68, in so far as e-way bill is concerned; and
- (e) rules made under the provisions specified at clause (a) to (d) above :

Provided that where, any time limit for completion of any action, by any authority or by any person, specified in, or prescribed or notified under rule 9 of the Maharashtra Goods and Services Tax Rules, 2017, falls during the period from the 1st day of May 2021 to the 31st day of May 2021, and where completion of such action has not been made within such time, then, the time limit for completion of such action, shall be extended upto the 15th day of June 2021;

(ii) in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 15th day of April 2021 to the 30th day of May 2021, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 31st day of May 2021, whichever is later.

2. This notification shall come into force with effect from the 15th day of April 2021.

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

MANDAR KELKAR,  
Deputy Secretary to Government.