



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक ५८ (२)

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १२४

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. 09/2021—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1021/ C.R. 47 (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), 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. MGST.1018/C.R.150/Taxation-1.[Notification No. 76/2018- State Tax], dated 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, after the seventh proviso, the following proviso shall be inserted, namely :—

“Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, 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	Tax period	Period for which late fee waived
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 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 and April, 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	Thirty days from the due date of furnishing return.”.

2. This notification shall be deemed to have come into force with effect from 20th day of April, 2021.

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. 150/Taxation-1. [Notification No.76/2018- State Tax], dated the 31st December 2018, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 472, dated the 31st December,2018 and was last amended *vide* Notification No. MGST.1020/C.R.71/Taxation-1. [Notification No.57/2020- State Tax], dated the 8th July, 2020, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 145, dated the 8th July, 2020.*