



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ७, अंक ५८]

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

[पृष्ठे २, किंमत : रुपये १.००

असाधारण क्रमांक १२३

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 6th May 2021.

### NOTIFICATION

Notification No. 08/2021—State Tax

#### MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1021 /C.R. 47 / 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. MGST.1017/C.R.103(20)/Taxation-1.[Notification No. 13/2017- State Tax], dated 29th June 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.182, dated the 29th June 2017, namely :—

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 2, the following shall be inserted, namely :—

(1)	(2)	(3)	(4)
“3	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

(1)	(2)	(3)	(4)
4	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	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
5	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	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6	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 15 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 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.1017/C.R. 103(20)/Taxation-1.[Notification No. 13/2017], 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 *vide* Notification No. GST.1020/C.R.66/Taxation-1.[Notification No.51/2020-State Tax] dated the 1st July 2020, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 138, dated the 1st July 2020.