



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ६, अंक ९९(४)]

बुधवार, ऑक्टोबर १४, २०२०/आश्विन २२, शके १९४२

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २४६

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 14th October, 2020.

*NOTIFICATION*

**Notification No. 72/2020—State Tax**

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020 / C.R.91 B / 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 Government of Maharashtra, on the recommendations of the Council, 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 (Eleventh Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into effect from the 30th day of September, 2020.

2. In the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said rules”), in rule 46, after clause (g), the following clause shall be inserted, namely :—

“(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”.

3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely :—

“Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”.

4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”.

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

J. V. DIPTE,  
Deputy Secretary to Government.

*Note.*—The principal rules Notification No. MGST-1017/C.R. 90/Taxation-1 was published in the *Maharashtra Government Gazette*, dated the 22nd June, 2017, Part IV-B, Extra-ordinary No. 170, dated the 22nd June, 2017 and last amended notification No. GST-1020/C.R. 80/Taxation-1[62/2020-State Tax], dated the 26th August, 2020, published in the *Maharashtra Government Gazette*, Part VI-B, Extra-ordinary No. 193 dated the 26th August, 2020.