



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ६, अंक ९८२(२)]

मंगळवार, ऑक्टोबर १३, २०२०/आधिवन २१, शके १९४२

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २३९

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांनवये 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 13th October 2020

NOTIFICATION

Notification No. 67/2020 – State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020/C.R. 88A /Taxation 1. — In exercise of the powers conferred by section 128 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the "said Act"), read with section 148 of the said Act, the Government, 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.03/Taxation-1 [Notification No.73/2017-State Tax], dated 29th December, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 10, dated 4th January, 2017, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely: –

"Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who failed to furnish the return in FORM GSTR-4

for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020.”.

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

J. V. DIPTE,
Deputy Secretary to Government.

*Note: - The principal Notification No. MGST-1018/C.R.03/Taxation-1 [Notification No.73/2017-State Tax], dated the 29th December, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 10, dated the 4th January, 2017 and was last amended by Notification No. GST. 1018/C.R.152/Taxation-1 [Notification No. 77/2018-State Tax], dated the 31st December 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 473, dated the 31st December 2018.*