



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ६, अंक ५६(४)]

बुधवार, जुलै ८, २०२०/आषाढ १७, शके १९४२

[पृष्ठ २, किंमत : रुपये ९.००

असाधारण क्रमांक १४५

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांब्यतिरिक्त) नियम व आदेश

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 8th July 2020.

NOTIFICATION

Notification No. 57/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020/C.R.71/ 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 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, Extraordinary No.472, dated the 31st December 2018, namely :—

In the said notification, after the third proviso, the following provisos shall be inserted, namely :—

" Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30th day of September, 2020, the total amount of 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 for those taxpayers where the total amount of State tax payable in the said return is nil :

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in **FORM GSTR-3B** for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of

September, 2020, the total amount of late fee 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 for those taxpayers where the total amount of State tax payable in the said return is nil."

2. This notification shall be deemed to have come into effect from the 25th day of June, 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. 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.66A/Taxation-1. [Notification No.52/2020-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.