



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ६, अंक ५४(२)

बुधवार, जुलै १, २०२०/आषाढ १०, शके १९४२

[पृष्ठे २, किंमत : रुपये ९.००

### असाधारण क्रमांक १३६

#### 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 1st July 2020

#### NOTIFICATION

#### Notification No. 48/2020 – State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No.GST-1020 / C.R.-63 / 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 Maharashtra Government 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 (Sixth Amendment) Rules, 2020.  
(2) They shall come into force on 27th day of May, 2020.
2. In the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26 in sub-rule (1), for the second proviso, following provisos shall be substituted, namely :—

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through Electronic Verification Code (EVC) :

(४)

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through Electronic Verification Code (EVC).”.

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

J. V. DIPTE,

Deputy Secretary to Government.

*Note: - The principal rules were published in the *Maharashtra Government Gazette*, Extraordinary No. 170, Part IV-B, dated 22nd June, 2017, *vide* Notification No. MGST-1017/C.R.90/Taxation-1, dated 22nd June, 2017 and were last amended *vide* Finance Department Notification No. GST-1020/C.R 48/Taxation-1 dated 13th May, 2020 [Notification No. 38/2020 -State Tax] which was published in the *Maharashtra Government Gazette*, Extraordinary No. 109 Part-IV-B, dated 13th May 2020.*