



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ६, अंक ५४(५)]

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

[पृष्ठे २, किंमत : रुपये ९.००]

असाधारण क्रमांक १३९

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.

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010, dated the 1st July 2020

NOTIFICATION

Notification No. 54/2020–State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.— In exercise of the powers conferred by section 168 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), read with sub-rule (5) of rule 61 of the Maharashtra Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the “said Rules”), the Commissioner of State Tax, Maharashtra State, on the recommendations of the Council, hereby makes the following further amendments in notification of the Commissioner of State Tax, Maharashtra State Notification No. JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.[Notification No.29/2020- State Tax], dated the 7th April, 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 101, dated the 7th April, 2020, namely :—

In the said notification, in the first paragraph, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that, for taxpayers having an aggregate turnover of upto rupees five crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 1st day of October, 2020.”.

SANJEEV KUMAR,

Commissioner of State Tax,
Maharashtra State, Mumbai.

Note :- The principal Notification No. JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.[Notification No.29/2020- State Tax], dated the 7th April, 2020, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 101, dated the 7th April, 2020 and was last amended *vide* Notification No. JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.[Notification No.36/2020- State Tax], dated the 7th April, 2020, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 101, dated the 7th April, 2020.