

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 1st July 2020

NOTIFICATION

Notification No. 53/2020–State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020 / C.R. 66B / 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”), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendment in the Government notification of the Finance Department, No. GST. 1018/C.R. 12(1)/Taxation-1. [Notification No. 4/2018- State Tax], dated the 24th January, 2018, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 34, dated the 24th January 2018, namely :—

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely : —

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table :—

TABLE

Sl. No. (1)	Month/ Quarter (2)	Dates (3)
1	March, 2020	10th day of July, 2020
2	April, 2020	24th day of July, 2020
3	May, 2020	28th day of July, 2020
4	June, 2020	05th day of August, 2020
5	January to March, 2020	17th day of July, 2020
6	April to June, 2020	03rd day of August, 2020”.

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

J. V. DIPTE,
Deputy Secretary to Government.

Note .— The principal Notification No.GST.1018/C.R.12(1)/Taxation-1. [Notification No.4/2018-State Tax], dated the 24th January, 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 34, dated the 24th January,2018 and was last amended by Notification No.GST.1020/C.R.42B/Taxation-1. [Notification No.33/2020-State Tax], dated the 7th April, 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 105, dated the 7th April, 2020.