

**FINANCE DEPARTMENT**

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

**NOTIFICATION**

**Notification No. 52/2020—State Tax.**

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020 / C.R. 66A / 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, Extra-ordinary No.472, dated the 31st December 2018, namely :—

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely : —

**TABLE**

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 24th day of June, 2020
2	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year.	February, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30th day of June, 2020
		March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 3rd day of July, 2020
		April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 6th day of July, 2020
		May, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 12th day of September, 2020
		June, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 23rd day of September, 2020
		July, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 27th day of September, 2020

(ii) after the third proviso, the following provisos shall be inserted, namely : –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

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

J. V. DIPTE,  
Deputy Secretary to Government.

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*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.1018/C.R.42A/Taxation-1. [Notification No.32/2020-State Tax], dated the 7th April 2020, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 105, dated the 7th April, 2020.