



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ६, अंक ५४(४)]

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

[पृष्ठ ५, किंमत : रुपये ९.००

असाधारण क्रमांक १३८

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.

FINANCE DEPARTMENT

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

NOTIFICATION

Notification No. 51/2020–State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1020 / C.R. 66 / Taxation-1.— In exercise of the powers conferred by sub-section (1) of section 50 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 amendment in the Government notification of the Finance Department, No. MGST.1017/C.R.103(20)/Taxation-1.[Notification No. 13/2017- State Tax], dated 29th June 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.182, dated the 29th June, 2017, namely :—

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely :—

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely :—

TABLE

S. No. (1)	Class of Registered Persons (2)	Rate of Interest (3)	Tax Period (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year.	Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020	February, 2020, March 2020, April, 2020

TABLE

(1)	(2)	(3)	(4)
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year.	Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 3rd day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 6th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 12th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 23rd day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 27th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	July, 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.1017/C.R. 103(20)/Taxation-1. [Notification No. 13/2017], dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 182, dated the 29th June 2017 and was last amended *vide* Notification No. GST.1020/C.R. 42/Taxation-1.[Notification No. 31/2020-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.