

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 22nd June 2020.

NOTIFICATION

Notification No. 47/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020 /C.R.61A / Taxation-1.— In exercise of the powers conferred by section 168A 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-1020/C.R.50/Taxation-1. [Notification No. 35/2020- State Tax], dated the 13th May, 2020, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 111, dated the 13th May, 2020, namely :—

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

“Provided that where an e-way bill has been generated under rule 138 of the Maharashtra Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of June, 2020.”.

2. This notification shall come into force with effect from the 31st day of May, 2020.

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

J. V. DIPTI,
Deputy Secretary to Government.

*Note.— The principal Notification No. GST-1020/C.R.50/Taxation-1. [Notification No.35/2020-State Tax], dated the 13th May, 2020, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 111, dated the 13th May, 2020 and was last amended by Notification No. GST-1020/C.R.51/Taxation-1. [Notification No.40/2020-State Tax], dated the 18th May, 2020, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.112, dated the 18th May, 2020.*