

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,

Mumbai 400 032, dated the 22nd June 2020.

NOTIFICATION

Notification No. 46/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020 /C.R. 61 / Taxation-1.— In exercise of the powers conferred by section 168A of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter in this notification referred to as the “said Act”), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government of Maharashtra, on the recommendations of the Council, hereby notifies that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2020, whichever is later.

2. This notification shall come into force with effect from the 20th day of March, 2020.

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

J. V. DIPTE,
Deputy Secretary to Government.