



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ६, अंक ३८(२)]

बुधवार, मे १३, २०२०/वैशाख २३, शके १९४२

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असाधारण क्रमांक ११०

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 13th May 2020.

NOTIFICATION

Notification No. 39/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020/C.R. 49/Taxation-1.— In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendments in the Government Notification of the Finance Department No. GST-1020/C.R.37/Taxation-1. [Notification No.11/2020- State Tax], dated the 30th March, 2020, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 100, dated the 30th March, 2020, namely:—

In the said notification—

(i) in the first paragraph, the following proviso shall be inserted, namely:—

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and there turns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;

(ii) for the paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be substituted, namely:—

“2. **Registration.**—The said class of persons shall, with effect from the date of appointment of IRP/RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration

(hereinafter referred to as the “new registration”) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later : .”.

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

J. V. DIPTE,

Deputy Secretary to Government.

Note:—The principal Notification No. GST-1020/C.R.37 / Taxation-1. [Notification No.11/2020–State Tax], dated the 30th March, 2020, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 100, dated the 30th March, 2020.