

**COMMISSIONER OF STATE TAX, MAHARASHTRA STATE**

GST Bhavan, Mazgaon, Mumbai 400 010,  
dated 7th April 2020.

**NOTIFICATION**

Notification No. 36/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.— In exercise of the powers conferred by section 168 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), read with sub-rule (5) of rule 61 of the Maharashtra Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the “said Rules”), the Commissioner of State Tax, on the recommendations of the Council, hereby makes the following amendments in notification of the Commissioner of State Tax, Maharashtra State Notification No. JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.[Notification No.29/2020- State Tax], dated the 7th April, 2020 published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 101, dated the 7th April, 2020 namely :—

In the said notification, in the first paragraph, after the first proviso, the following provisos shall be inserted, namely:—

“Provided further that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020.”.

SANJEEV KUMAR,

Commissioner of State Tax,  
Maharashtra State, Mumbai.

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*Note.*—The principal Notification No.JC(HQ)-1/GST/2020/Noti/Returns/ADM-8.[Notification No.29/2020-State Tax], dated the 7<sup>th</sup> April 2020, was published in the *Maharashtra Government Gazette*,Part IV-B, Extra-ordinary No. 101, dated the 7th April, 2020.