

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated 7th April 2020.

NOTIFICATION

Notification No. 33/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020/C.R. 42B / Taxation-1.— In exercise of the powers conferred by section 128 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 further amendment in the Government notification of the Finance Department, No. GST.1018/C.R.12(1)/Taxation-1.[Notification No.4/2018- State Tax], dated the 24th January, 2018, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.34, dated the 24th January, 2018, namely:—

In the said notification, after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30th day of June, 2020.”.

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

J. V. DIPTE,

Deputy Secretary to Government.

Note.— The principal Notification No.GST.1018/C.R.12(1)/Taxation-1. [Notification No.4/2018-State Tax], dated the 24th January,2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 34, dated the 24th January,2018 and was last amended by Notification No.GST.1020/C.R.12/Taxation-1. [Notification No.4/2020-State Tax], dated the 22nd January, 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 26, dated the 22nd January, 2020.