

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated 30th March 2020.

NOTIFICATION

Notification No. 14/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020/C.R.-37C/Taxation-1.—In exercise of the powers conferred by the sixth proviso to rule 46 of the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said rules”), the Government of Maharashtra, on the recommendations of the Council, and in supersession of the Government Notification of the Finance Department No. GST. 1019/C.R.155/Taxation 1. [Notification No. 72/2019-State Tax], dated the 1st January, 2020, published in the Maharashtra Government Gazette, Part-IV-B, Extra-ordinary No. 6, dated the 1st January, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of October, 2020.

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

J. V. DIPTE,
Deputy Secretary to Government.