

**FINANCE DEPARTMENT**

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

***NOTIFICATION***

Notification No. 13/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020/C.R.-37B/Taxation-1.—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Maharashtra Goods and Services Tax Rules, 2017(hereinafter referred as “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. 154/Taxation-1.[Notification No.70/2019- State Tax], dated the 1st January, 2020, published in the Maharashtra Government Gazette, Part-IV-B, Extra-ordinary No. 5, dated the 1st January, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

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

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

J. V. DIPTE,

Deputy Secretary to Government.