

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE
GST Bhavan, Mazgaon, Mumbai 400 010, dated the 5th February 2020

NOTIFICATION

Notification No. 07/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. JC(HQ)-1/GST/2020/Noti/CST/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, Maharashtra State, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Finance Department No. 44/2019—State Tax, dated the 10th October, 2019, published in the *Maharashtra Government Gazette*, Part-I-Central, *Extra-ordinary* No. 84, dated the 14th October, 2019, namely :—

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

“Provided that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of upto rupees five Crore in the previous financial year shall be furnished electronically through the common portal, on or before the 22nd February 2020, 22nd March 2020, and 22nd April 2020, respectively

SANJEEV KUMAR,
 Commissioner of State Tax,
 Maharashtra State, Mumbai.

Note.—The principal notification number 44/2019—State Tax, dated the 10th October 2019, published in the *Maharashtra Government Gazette*, Part-I-Central, *Extra-ordinary* No. 84, dated the 14th October, 2019.