

FINANCE DEPARTMENT

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

NOTIFICATION

Notification No. 12/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020/C.R.-37A/Taxation-1.—In exercise of the powers conferred by section 148 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 amendment in the Government Notification of the Finance Department No. GST-1019/C.R.58/Taxation-1. [Notification No.21/2019- State Tax], dated the 23rd April, 2019, published in the Maharashtra Government Gazette, Part-IV-B, Extra-ordinary No. 130, dated the 23rd April, 2019, namely:—

In the said notification, in paragraph 2, the following proviso shall be inserted, namely:—

“Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said rules”) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20.”

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

J. V. DIPTE,

Deputy Secretary to Government.

Note.—The principal Notification No. GST-1019/C.R.58/Taxation-1. [Notification No.21/2019–State Tax], dated the 23rd April, 2019, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 130, dated the 23rd April, 2019.