



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ६, अंक ४ (४)]

सोमवार, जानेवारी ६, २०२०/पौष १६, शके १९४१

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १९

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 6th January 2020.

### Order No. 10/2019–State Tax

THE MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

(TENTH REMOVAL OF DIFFICULTIES) ORDER, 2019.

No. GST-1019/C.R.160/Taxation-1.—WHEREAS, sub-section (1) of section 44 of the Maharashtra Goods and Services Tax Act, 2017 (Mah.XLIII of 2017), (hereafter in this Order referred to as the “said Act”), provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year ;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Maharashtra Goods and Services Tax Act, 2017, the Government of Maharashtra, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely :—

1. *Short title.*—This Order may be called the Maharashtra Goods and Services Tax (Tenth Removal of Difficulties) Order, 2019.

2. In section 44 of the Maharashtra Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “ 31st December, 2019 ”, the figures, letters and word “ 31st January, 2020 ” shall be substituted.

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

J. V. DIPTE,  
Deputy Secretary to Government.