



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ६, अंक २]

गुरुवार, जानेवारी २, २०२०/पौष १२, शके १९४१

[पृष्ठे १, किंमत : रुपये ९.००

असाधारण क्रमांक ९

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 2nd January 2020.

### NOTIFICATION

Notification No.74/2019-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1019/C.R.158/Taxation-1. – In exercise of the powers conferred by section 128 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 further amendment in the notification of the Finance Department No. 4/2018–State Tax, dated the 24th January 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 34, dated the 24th January 2018, namely :—

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

“ Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December 2019 to 10th January 2020.”.

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

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

J. V. DIPTE,  
Deputy Secretary to Government.

*Note :* The principal notification No. 4/2018- State Tax, dated the 24th January 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 34, dated the 24th January 2018 and was subsequently amended by notification No. 75/2018-State Tax, dated the 31st December 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 471, dated the 31st December 2018.