



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ६, अंक १(६)]

बुधवार, जानेवारी १, २०२०/पौष ११, शके १९४१

[पृष्ठ १, किंमत : रुपये ९.००

असाधारण क्रमांक ६

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 1st January 2020

### NOTIFICATION

Notification No. 72/2019-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

GST. 1019/C.R. 155/Taxation 1.— In exercise of the powers conferred by the sixth proviso to rule 46 of the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the “ said rules ”), the Government of Maharashtra, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as “B2C invoice”), shall have Quick Response (QR) code :

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of April 2020.

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

J. V. DIPTE,  
Deputy Secretary to Government.