

**FINANCE DEPARTMENT**

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 1st January 2020

**NOTIFICATION**

Notification No. 47/2019—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1019/C.R.120(1)/Taxation-1.—In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as the “said Act”), the Government of Maharashtra, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub section (1) of section 44 of the said Act read with sub rule (1) of rule 80 of the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said rules”) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

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

J. V. DIPTE,  
Deputy Secretary to Government.