



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ६, अंक १ (४)]

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

[पृष्ठे २, किंमत : रुपये ९.००

### असाधारण क्रमांक ४

### प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांच्ये तयार केलेले

(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यातिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

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

### NOTIFICATION

Notification No. 68/2019-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1019/C.R.150 /Taxation-1.—In exercise of the powers conferred by section 164 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Maharashtra Government hereby makes the following rules further to amend the Maharashtra Goods and Services Tax Rules, 2017, namely :—

1. (1) These rules may be called the Maharashtra Goods and Services Tax (Eighth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 13th December, 2019.

2. In the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely :—

“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(४)

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).".

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

J. V. DIPTE,  
Deputy Secretary to Government.

*Note.*—The principal rules were published in the *Maharashtra Government Gazette*, Extraordinary No. 170, Part IV-B, dated 22nd June, 2017, *vide* Notification No. MGST-1017/C.R.90/Taxation-1, dated 22nd June, 2017 and were last amended *vide* Finance Department Notification No. GST-1019/C.R. / Taxation-1, dated 1st January, 2019 [Notification No. 56/2019-State Tax] which was published in the *Maharashtra Government Gazette* Extraordinary No. 03 Part-IV-B, dated 1st January, 2019.