



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग एक—मध्य उप-विभाग

वर्ष ५, अंक ५९]

सोमवार, ऑक्टोबर १४, २०१९/आश्विन २२, शके १९४१

[पृष्ठ १, किंमत : रुपये ४.००

असाधारण क्रमांक ८४

प्राधिकृत प्रकाशन

**COMMISSIONER OF STATE TAX, MAHARASHTRA STATE**

GST Bhavan, Mazgaon, Mumbai 400 010

dated the 10th October 2019

*NOTIFICATION*

Notification No. 44/2019—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. JC(HQ)-1/DC-2(A&R)/GST/2019/Noti/Returns/ADM-8.—In exercise of the powers conferred by section 168 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the “said Act”) read with sub-rule (5) of rule 61 of the Maharashtra Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the “said rules”), the Commissioner of State Tax, Maharashtra State, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2019 to March, 2020, shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

**2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**— Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

RAJIV JALOTA,

Commissioner of State Tax,  
Maharashtra State, Mumbai.

(१)

भाग एक (म.उ.वि.)-८४-१