



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ५, अंक ५१(३)]

मंगळवार, एप्रिल २३, २०१९/वैशाख ३, शके १९४१

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १३०

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये 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 23rd April 2019.

NOTIFICATION

Notification No. 21/2019—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017

No. GST-1019/C.R.58 /Taxation-1. —In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the “said Act”), the Government of Maharashtra, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of Government notification of the Finance Department No. GST-1019/C.R.39/Taxation-1 [Notification No.02/2019-State Tax(Rate)], dated 7th March 2019, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 79 dated the 7th March 2019, (hereinafter referred to as “the said notification”) as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Maharashtra Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

(१)

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Maharashtra Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

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

J. V. DIPTE,

Deputy Secretary to Government.