



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ५, अंक ३७]

शुक्रवार, मार्च ८, २०१९/फाल्गुन १७, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ८०

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 8th March 2019.

Removal of Difficulty

Order No. 03/2019—State Tax

THE MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1019/CR 40/Taxation-1.—Whereas, clause (c) of sub-section (3) of section 31 the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as the “said Act”) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice ;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Government of Maharashtra, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely : —

1. *Short title.* —This Order may be called the Maharashtra Goods and Services Tax (Third Removal of Difficulties) Order, 2019.

2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under Notification No. 2/2019-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.

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

J. V. DIPTE,  
Deputy Secretary to Government.