



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार—ब

वर्ष ५, अंक १८(३)]

सोमवार, फेब्रुवारी ४, २०१९/माघ १५, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३७

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 4th February 2019

Order No. 02/2019-State Tax

THE MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017 (SECOND REMOVAL OF DIFFICULTIES) ORDER, 2019.

No. GST. 1019/C.R. 24/Taxation-1.—Whereas, sub-section (4) of section 52 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this Order referred to as the "said Act") provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month ;

And whereas, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section ;

(१)

Now, therefore, in exercise of the powers conferred by section 172 of the Maharashtra Goods and Services Tax Act, 2017, 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 (Second Removal of Difficulties) Order, 2019.

2. In section 52 of the Maharashtra Goods and Services Tax Act, 2017, in sub-section (4), in the Explanation, for the figures, letters and word “31st January, 2019”, the figures, letters and word “07th February, 2019” shall be substituted.

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

J. V. DIPTE,
Deputy Secretary to Government.