



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ४, अंक १७०(१०)]

सोमवार, डिसेंबर ३१, २०१८/पौष १०, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ४७२

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 31st December 2018

### NOTIFICATION

Notification No. 76/2018—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1018/C.R. 150/Taxation-1.—In exercise of the powers conferred by section 128 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, and in supersession of the Notification of the Government notification of the Finance Department, No. MGST-1017/C.R. 150/Taxation-1 [Notification No. 26/2017-State Tax], dated the 7th September 2017 published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 274, dated the 7th September 2017, Notification of the Government notification of the Finance Department No. MGST-1017/C.R. 192/Taxation-1 [Notification No. 50/2017-State Tax], dated the 24th October, 2017 published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 351, dated the 26th October 2017 and Notification of the Government notification of the Finance Department, No. MGST-1017/C. R. 202(h)/Taxation-1, [Notification No-64/2017-State Tax], dated the 15th November 2017 published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 374, dated the 14th November 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR3B for the month of July 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues :

Provided that where the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues :

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

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

J. V. DIPTE,

Deputy Secretary to Government.