



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक १७०(१७)]

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

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असाधारण क्रमांक ४७९

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.

**THE MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017
(REMOVAL OF DIFFICULTIES) ORDER, 2018**

Order No. 04/2018—State Tax

No. GST-1018/CR 154(B)/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 ;

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 : —

(१)

1. *Short title.* —This Order may be called the Maharashtra Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018.
2. In section 52 of the Maharashtra Goods and Services Tax Act, 2017, in sub-section (4), the following Explanation shall be inserted, namely :—

“*Explanation.*—For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.”.

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

J. V. DIPTE,
Deputy Secretary to Government.