



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक १७०(१६)]

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

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असाधारण क्रमांक ४७८

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 (SECOND REMOVAL OF DIFFICULTIES) ORDER, 2018

Order No. 03/2018-State Tax

No. GST-1018/CR 154(A)/Taxation-1.— Whereas, sub-section (1) of section 44 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 registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year ;

And Whereas, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, through the electronic system to be developed is at the advanced stage, it may likely to take some more time for being made operational as a result whereof, the said annual return for the period from the 1st July 2017 to the 31st March 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said 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 :—

1. *Short title.*— This Order may be called the Maharashtra Goods and Services Tax (Third Removal of Difficulties) Order, 2018.

2. In section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “ 31st March 2019 ”, the figures, letters and word “ 30th June 2019 ” shall be substituted.

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

J. V. DIPTE,
Deputy Secretary to Government.