

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ३, अंक १३६(३)]

शनिवार, ऑक्टोबर ७, २०१७/आश्विन १५, शके १९३९

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३२५ प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये 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 7th October 2017

NOTIFICATION

Notification No. 36/2017-State Tax

Maharashtra Goods And Services Tax Act, 2017.

No. MGST-1017/C.R. 178/Taxation-1.—In exercise of the powers conferred by section 164 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, hereby makes the following rules further to amend the Maharashtra Goods and Services Tax Rules, 2017, namely:—

- (1) These rules may be called the Maharashtra Goods and Services Tax (Sixth Amendment) Rules, 2017.
- (2) Save as otherwise provided in these rules, they shall come into force on the 29th September 2017.
 - 2. In the Maharashtra Goods and Services Tax Rules, 2017,—
- (i) in rule 24, in sub-rule (4), for the figures, letters and word, "30th September", the figures, letters and word "31st October" shall be substituted;
- (ii) in rule 118, for the words "a period of ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted;
- (iii) in rule 119, for the words "ninety days of the appointed day", the words and figures, "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted;

- (*iv*) in rule 120, for the words "ninety days of the appointed day", the words and figures, "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted;
- (v) in rule 120A, the marginal heading "Revision of declaration in Form GST TRAN-1" shall be inserted,—
 - (vi) in Form GST REG-29,—
 - (a) for the heading, "Application for Cancelation of Provisional Registration", the heading, "Application for Cancelation of Registration of Migrated Taxpayers" shall be substituted;
 - (b) under sub-heading PART-A, against item (i), for the word and letters "Provisional ID", the letters "GSTIN" shall be substituted.

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

R. D. BHAGAT,
Deputy Secretary to Government.

Note.—The principal rules were published in the Gazette of Maharashtra, Extraordinary, Part IV-B No. 170 Central Section vide Notification No. MGST-1017/C.R.-90/Taxation-1, dated the 22nd June 2017 and was last amended vide notification No. MGST. 1017/C.R. 166/Taxation-1, dated the 21st September 2017 [Notification No. 34/2017-State Tax] published in the Extraordinary Gazette No. 295, dated the 21st September 2017.