



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ३, अंक १३६(४)]

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३२६

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 7th October 2017

NOTIFICATION

Notification No. 37/2017-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R. 179/Taxation-1.—In exercise of the powers conferred by the section 54 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), read with sub-rule (5) of rule 96A of the Maharashtra Goods and Services Tax Rules, 2017, and in supersession of the Government Notification of the Finance Department No. MGST-1017/C.R. 111/Taxation-1 [No. 16/2017-State Tax] dated the 11th July 2017, in the *Maharashtra Government Gazette*, Part IV-B, Extra-Ordinary No. 210, dated the 11th July 2017 except as respects things done or omitted to be done before such supersession, the Government of Maharashtra, hereby specifies conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax—

- (i) all registered persons who intend to supply goods or services for export without payment of integrated tax shall be eligible to furnish a Letter of Undertaking in place of a bond except those who have been prosecuted for any offence under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) or the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees ;

(१)

- (ii) the Letter of Undertaking shall be furnished on the letter head of the registered person, in duplicate, for a financial year in the annexure to FORM GST RFD - 11 referred to in sub-rule (1) of rule 96A of the Maharashtra Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor ;
- (iii) where the registered person fails to pay the tax due alongwith interest, as specified under sub-rule (1) of rule 96A of Maharashtra Goods and Services Tax Rules, 2017, within the period mentioned in clause (a) or clause (b) of the said sub-rule, the facility of export without payment of integrated tax will be deemed to have been withdrawn and if the amount mentioned in the said sub-rule is paid, the facility of export without payment of integrated tax shall be restored.

2. The provisions of this notification shall *mutatis mutandis* apply in respect of zero-rated supply of goods or services or both made by a registered person (including a Special Economic Zone developer or Special Economic Zone unit) to a Special Economic Zone developer or Special Economic Zone unit without payment of integrated tax.

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

R. D. BHAGAT,
Deputy Secretary to Government.

Note.—The Principal notification was published in the *Maharashtra Government Gazette*, Extra-ordinary Part IV-B No. 210, dated the 11th July 2017 *vide* Government Notification, Finance Department Notification No. MGST-1017/C.R.111/Taxation-1 [Notification No. 16/2017—State Tax] dated the 11th July 2017.