

महाराष्ट्र शासन राजपत्र

असाधारण भाग दोन

वर्ष ३, अंक ५१(२)]

बुधवार, सप्टेंबर १३, २०१७/भाद्र २२, शके १९३९

[पृष्ठे २, किंमत : रुपये १२.००

असाधारण क्रमांक ८०

प्राधिकृत प्रकाशन

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010, dated the 13th September 2017

NOTIFICATION

Notification No. 29/2017-State Tax

 $Maharashtra\,Goods\, \text{and}\, Services\, Tax\, Act,\, 2017.$

No. JC(HQ)-1/GST/2017/Noti/18/ADM-8.—In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 read with section 168 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as the "said Act") and in supersession of the Notification No. JC(HQ)-1/GST/2017/Noti/18/ADM-8, dated the 5th September 2017, published in the *Maharashtra Government Gazette*, Part II, Extraordinary No. 76, dated the 6th September 2017, except as respects things done or omitted to be done before such supersession, the Commissioner of State Tax, Maharashtra State, on the recommendations of the Council, hereby extends the time limit for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, as specified in column (2) of the Table below for the month of July, 2017, for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry

in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table, namely :----

Sr. No.	Details/ return	Class of taxable/ registered persons	Time period for furnishing of details/return
(1)	(2)	(3)	(4)
1.	GSTR-1	Having turnover of more than one hundred crore rupees.	Upto 3rd October 2017
		Having turnover of upto one hundred crore rupees.	Upto 10th October 2017
2.	GSTR-2	All	Upto 31st October 2017
3.	GSTR-3	All	Upto 10th November 2017

Table

Explanation.—For the purposes of this notification, the expression "turnover" has the same meaning as assigned to it in clause (112) of section 2 of the said Act.

2. The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August 2017 shall be subsequently notified in the Official Gazette.

RAJIV JALOTA, Commissioner of State Tax, Maharashtra State, Mumbai.

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