



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग एक-मध्य उप-विभाग

वर्ष ४, अंक ५२(२)]

शुक्रवार, सप्टेंबर १४, २०१८ / भाद्र २३, शके १९४०

[पृष्ठे २, किंमत : रुपये ४.००

असाधारण क्रमांक ६२

प्राधिकृत प्रकाशन

### COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010,  
dated the 14th September 2018

#### NOTIFICATION

Notification No. 44/2018 – State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. JC(HQ)-1/GST/2018/Noti>Returns/ADM-8.— In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the “said Act”), and in supersession of—

(i) Notification No. JC(HQ)-1/GST/2017/Noti/18/ADM-8 [ Notification No. 18/2017- State Tax ], dated the 8th August 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part II, No. 65, dated the 11th August, 2017 ;

(ii) Notification No. JC(HQ)-1/GST/2017/Noti/18/ADM-8 [ Notification No. 58/2017- State Tax ], dated the 15th November 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part II, No.109, dated the 15th November 2017;

(iii) Notification No. JC(HQ)-1/GST/2018/Noti>Returns/ADM-8. [ Notification No. 18/2018- State Tax ], dated the 3rd April 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part II, No. 24, dated the 4th April 2018 ; and

(iv) Notification No. JC(HQ)-1/GST/2018/Noti/32/ADM-8. [ Notification No. 32/2018- State Tax ], dated the 13th August, 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part II, No. 62, dated the 16th August, 2018,

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 of outward supplies in FORM GSTR-1 of the Maharashtra Goods and Services Tax

Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from July, 2017 to September, 2018 till the 31st day of October, 2018 and for the months from October, 2018 to March, 2019 till the eleventh day of the succeeding month :

Provided that the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the months from July, 2017 to November, 2018 for the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of Notification No. GST-1018/C.R.74/Taxation 1. [Notification No. 31/2018- State Tax ], dated 8th August, 2018 published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 294, dated the 9th August, 2018; shall be extended till the 31st day of December, 2018.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the *Official Gazette*.

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