



महाराष्ट्र शासन राजपत्र

असाधारण भाग एक—मध्य उप-विभाग

वर्ष ४, अंक ५२(४)]

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

[पृष्ठे २, किंमत : रुपये ४.००

असाधारण क्रमांक ६४

प्राधिकृत प्रकाशन

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

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

NOTIFICATION

Notification No. 46/2018-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 section 168 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) read with sub-rule (5) of rule 61 of the Maharashtra Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the “said rules”), the Commissioner of State Tax, Maharashtra State, on the recommendations of the Council, hereby makes the following further amendments—

- (i) in Notification No. JC(HQ)-1/GST/2017/Noti/18/ADM-8[Notification No. 35/2017- State Tax],dated the 18th September 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part II, No.84, dated the 18th September 2017 ; and
- (ii) in Notification No. JC (HQ)-1/GST/2018/Noti/Return/ADM-8[Notification No. 16/2018- State Tax], dated the 27th March 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part II, No.22, dated the 31st March 2018, namely:—

(१)

In the said notifications, in the first paragraph, the following proviso shall be inserted, namely :-

“ Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the tax payers 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 the 8th August 2018 published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 294, dated the 9th August 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

RAJIV JALOTA,

Commissioner of State Tax,
Maharashtra State, Mumbai.

Note :-

- (1) The principal Notification No. JC(HQ)-1/GST/2017/Noti/18/ADM-8 [Notification No. 35/2017- State Tax],dated the 18th September 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part II, No.84, dated the 18th September 2017 and was subsequently amended by Notification No. JC (HQ)-1/GST/2017/Noti/18/ADM-8[Notification No. 2/2018- State Tax],dated the 22nd January 2018, published in the *Maharashtra Government Gazette*, Extra-Ordinary, Part II, No. 2, dated the 22nd January 2018.
- (2) The principal Notification No. JC (HQ)-1/GST/2018/Noti/Return/ADM-8[Notification No. 16/2018- State Tax],dated the 27th March 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part II, No.22, dated the 31st March 2018 and was subsequently amended by notification No. JC (HQ)-1/GST/2018/Noti/Return/ADM-8 [Notification No. 23/2018- State Tax],dated the 19th May 2018, published in the *Maharashtra Government Gazette*, Extra-Ordinary, Part II, No.47, dated the 19th May 2018.