



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ३, अंक १४३ (२)]

सोमवार, ऑक्टोबर २३, २०१७/कार्तिक १, शके १९३९

[पृष्ठ २, किंमत : रुपये ९.००

असाधारण क्रमांक ३४५

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांब्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 18th October 2017.

### NOTIFICATION

Notification No. 47/2017-State Tax

MAHARASHTRA GOODS AND SERVICES TAX Act, 2017.

No.MGST-1017/CR-188/Taxation-1.—In exercise of the power conferred by sub-section (1) of 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 (Tenth Amendment) Rules, 2017.

(2) They shall deemed to come into force with effect from the 18th October 2017.

2. In the Maharashtra Goods and Services Tax Rules, 2017, —

(i) in rule 89, in sub-rule (1), for third proviso, the following proviso shall be substituted, namely :—

“Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -

(a) the recipient of deemed export supplies ; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund”;

(१)

(ii) in rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the words “, or such further period as may be allowed by the Commissioner,” shall be inserted ;

(iii) in **FORM GST RFD-01**,

(a) for “**Statement-2**”, the following Statement shall be substituted, namely :—  
**“ Statement- 2 [rule 89(2)(c)]**

Refund Type : Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No	Date	Value	Taxable value	Amt.		No.	Date			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

(b) for “**Statement-4**”, the following Statement shall be substituted, namely:—

**“Statement-4 [rule 89(2)(d) and 89(2)(e)]**

Refund Type : On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

Sr. No.	Invoice details			Shipping bill/bill of export Endorsed invoice SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10 - 11)
	No	Date	Value	No.	Date	Taxable Value	Amt.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

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, Extra- ordinary, 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* Finance Department Notification No. MGST-1017/C.R.-178/Taxation-1, dated the 7th October 2017 [Notification No. 45/ 2017-State Tax] published in the Extra-Ordinary Gazette No. 335 dated the 13th October 2017.