



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ३, अंक १४८(२)]

बुधवार, नोव्हेंबर १, २०१७/कार्तिक १०, शके १९३९

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असाधारण क्रमांक ३५६

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 1st November 2017

NOTIFICATION

Notification No. 51/2017- State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST. 1017/CR. 195/Taxation-1.—In exercise of the powers conferred by 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 (Eleventh Amendment) Rules, 2017.

(2) They shall come into force with effect from the 28th October, 2017.

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

(i) in rule 24, in sub-rule (4), for the words, figures and letters “on or before 31st October, 2017”, the words, figures and letters “on or before 31st December, 2017” shall be substituted;

(ii) in rule 45, in sub-rule (3), after the words “succeeding the said quarter”, the words “or within such further period as may be extended by the Commissioner by a notification in this behalf :

1. Provided that any extension of the time limit notified by the Commissioner of Central Tax shall be deemed to be notified by the Commissioner.” shall be inserted ;

(iii) in rule 96, in sub-rule (2), the following provisos shall be inserted, namely :—

“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs :

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”;

(iv) in rule 96A, in sub-rule (2), the following provisos shall be inserted, namely :—

“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs :

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”

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.-188/Taxation-1, dated the 18th October 2017 [Notification No. 47/2017. State Tax] published in the *Extra-Ordinary Gazette* No. 345, dated the 23rd October 2017.