



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ३, अंक ९९(४)]

गुरूवार, जुलै २७, २०१७/श्रावण ५, शके १९३९

[पृष्ठे ३ किंमत : रुपये ९.००

असाधारण क्रमांक २३३

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 27th July 2017

*NOTIFICATION*

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R.120/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 (Fourth Amendment) Rules, 2017.

(2) Save as otherwise provided in this notification, they shall come into force on the date of publication in the *Official Gazette*.

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

(1) in rule 24, in sub-rule (4), for the words “within a period of thirty days from the appointed day”, the words and figures “on or before the 30th September 2017” shall be substituted and shall deemed to have been substituted with effect from the 22nd July 2017;

(2) for rule 34, the following shall be substituted, namely :—

“ 34. *Rate of exchange of currency, other than Indian rupees, for determination of value.*— (1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of section 12 of the Act.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13 of the Act.” ;

(3) Where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount under sub-rule (1) based on the prevailing market price of the goods on the effective date of the occurrence of any of the events specified in sub-section (4) of section 18 or, as the case may be, sub-section (5) of section 29.” ;

(3) in rule 46, for the third proviso, the following proviso shall be substituted, namely :—

“Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,—

(i) name and address of the recipient ;

(ii) address of delivery ; and

(iii) name of the country of destination : ” ;

(4) in rule 61, for sub-rule (5), the following sub-rules shall be substituted and shall deemed to have been substituted with effect from the 1st July 2017, namely :—

“(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify that return shall be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(6) Where a return in FORM GSTR-3B has been furnished, after the due date for furnishing of details in FORM GSTR-2,—

(a) Part A of the return in FORM GSTR-3 shall be electronically generated on the basis of information furnished through FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods and PART B of the said return shall be electronically generated on the basis of the return in FORM GSTR-3B furnished in respect of the tax period ;

(b) the registered person shall modify Part B of the return in FORM GSTR-3 based on the discrepancies, if any, between the return in FORM GSTR-3B and the return in FORM GSTR-3 and discharge his tax and other liabilities, if any ;

(c) where the amount of input tax credit in FORM GSTR-3 exceeds the amount of input tax credit in terms of FORM GSTR-3B, the additional amount shall be credited to the electronic credit ledger of the registered person.” ;

(5) in rule 83, in sub-rule (3), in the second proviso, for the word “sub-section”, the word “sub-rule” shall be substituted and shall deemed to have been substituted with effect from the 1st July 2017 ;

(6) in rule 89, in sub-rule (4), in clause (E), for the word “sub-section”, the word “clause” shall be substituted and shall deemed to have been substituted with effect from the 1st July 2017 ;

(7) in FORM GST TRAN-1, with effect from 1st July 2017, in Sr. No. 7, in Table (a), for the heading of column (2), the heading “HSN as applicable” shall be substituted.

*Note:—*The principal rules were published in the *Gazette of Maharashtra*, Extraordinary, Part IV-B No. 170 Central Section *vide* notification No. MGST-1017/C.R.-90/Taxation-1 dated 22nd June 2017 and last amended *vide* notification No. MGST-1017/C.R.-107/Taxation-1 dated 4th July 2017 published in the Extra-ordinary *Gazette* No. 200 dated 4th July 2017.

By order and in the name of the Governor of Maharashtra,

R. D. BHAGAT,  
Deputy Secretary to Government.