

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ३, अंक १३९(२)

शक्रवार, ऑक्टोबर १३, २०१७/आश्विन २१, शके १९३९

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असाधारण क्रमांक ३३५

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये 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 13th October 2017.

NOTIFICATION

Notification No. 45/2017-State Tax

Maharashtra Goods And Services Tax Act, 2017.

No. MGST. 1017/CR 183/ Taxation-1.-- In exercise of the power conferred by the 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 (Ninth Amendment) Rules, 2017.
- (2) They shall come into force on the date of their publication in the *Official Gazette*.
- 2. In the Maharashtra Goods and Services Tax Rules, 2017, -
- (i) in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely :--
 - "(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common

portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.";

- (ii) after rule 46, the following rule shall be inserted, namely:--
 - "46A. Invoice-cum-bill of supply.--- Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, he may issue a single "invoice-cum-bill of supply" for all such supplies.";
- (iii) in rule 54, in sub-rule (2),
 - (a) for the words "tax invoice" the words "consolidated tax invoice" shall be substituted;
 - (b) after the words "by whatever name called", the words "for the supply of services made during a month at the end of the month" shall be inserted;
- (iv) in rule 62, in sub-rule (1), the following proviso shall be inserted, namely:---

"Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.";

- (v) in **FORM GST CMP-02**, for the words, figures and brackets "See rule 3(2)", the words, figures, brackets and letter "See rule 3(3) and 3(3A)" shall be substituted;
- (vi) in **FORM GSTR-1**, for Table 6, the following shall be substituted, namely:---

"6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports	6A. Exports								
6B. Supplies made to SEZ unit or SEZ Developer									

6C. Deemed exports								
								". '
								·

(vii) in **FORM GSTR-1A**, for Table 4, the following shall be substituted, namely:---

"4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details				Cess		
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A. Supplies ma Developer	ide to	SEZ	unit or	SEZ			
4B. Deemed export	s	·					
							",

(viii) in FORM GSTR-4, after instruction No.9, the following shall be inserted, namely :---

"10. For the tax period July, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished."

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. 36/2017-State Tax] published in the Extra-Ordinary Gazette No. 325 dated the 7th October 2017.