



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ३, अंक ११२]

शुक्रवार, ऑगस्ट १८, २०१७/श्रावण २७, शके १९३९

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असाधारण क्रमांक २४८

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 17th August 2017

NOTIFICATION

Notification No. 22/2017-State Tax.

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST. 1017/C.R. 138/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 (Fifth Amendment) Rules, 2017.

(2) Save as otherwise provided in this notification, they shall come into force with effect from the 17th August 2017.

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

(1) in rule 3, in sub-rule (4), for the words “sixty days”, the words “ninety days” shall be substituted ;

(2) in rule 17, with effect from the 22nd June 2017, in sub-rule (2), after the words, “said form”, the words “or after receiving a recommendation from the Ministry of External Affairs, Government of India” shall be inserted ;

(१)

(3) in rule 40, with effect from the 1st Day of July 2017, in sub-rule (1), for clause (b), the following shall be substituted, namely :—

“(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid :

Provided that, any extension of the time limit notified by the Commissioner in the Board shall be deemed to be notified by the Commissioner.” ;

(4) after rule 44, the following rule shall be inserted, namely :—

“ **44A. Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar.**—*The Credit of Central tax in the electronic credit ledger taken in terms of the provisions of section 140 relating to the Cenvat Credit carried forward which had accrued on account of payment of the additional duty of customs levied under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), paid at the time of importation of gold dore bar on the stock of gold dore bar held on the 1st day of July 2017 or contained in gold or gold jewellery held in stock on the 1st day of July 2017 made out of such imported gold dore bar, shall be restricted to one-sixth of such credit and five-sixth of such credit shall be debited from the electronic credit ledger at the time of supply of such gold dore bar or the gold or the gold jewellery made therefrom and where such supply has already been made, such debit shall be within one week from the date of commencement of these Rules.*”

(5) in rule 61, with effect from the 1st day of July 2017, in sub-rule (5), the words “specify that”, the words “specify the manner and conditions subject to which the” shall be substituted ;

(6) in rule 87,—

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

“Provided that, the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days :

Provided further that, a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board’s payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.”;

(b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely :—

“Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.”;

(7) for rule 103, with effect from the 1st day of July 2017, the following rule shall be substituted, namely :—

“103. The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.”;

(8) in “FORM GST REG-01” under the heading ‘Instructions for submission of Application for Registration’, after Serial No. 15, the following Serial No. shall be inserted, namely :—

“16. Government departments applying for registration as suppliers may not furnish Bank Account details.”;

(9) With effect from the 22nd June 2017 for “FORM GST REG-13”, the following Form shall be substituted, namely :—

“FORM GST REG-13

[See Rule 17]

**Application/Form for grant of Unique Identity Number (UIN) to
UN Bodies/Embassies/others**

State/UT—

District—

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity [Not applicable for entities Specified in clause (a) of sub-section (9) of section 25 of the Act].	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory [Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act].	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose One)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
2A.	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date	
3.	Notification details	Notification No.	Date	

4.	Address of the entity in State			
	Building No./ Flat No.	Floor No.		
	Name of the Premises/ Building	Road/Street		
	City/Town/ Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address		Telephone Number	
	Fax Number		Mobile Number	
7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last Name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	< Male, Female, Other >
	Mobile Number		Email address	
	Telephone No.			
	Designation/ Status		Director Identification Number (if any)	
	PAN [Not applicable for entities specified in clause (a) of sub-section (9) of Section 25 of the Act].		Aadhaar Number [Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act].	
	Are you a citizen of India?	Yes/No	Passport No. (in case of foreigners)	

	Residential Address					
	Building No./ Flat No.		Floor No.			
	Name of the Premises/ Building		Road/Street			
	Town/City/ Village		District			
	Block/Taluka					
	State		PIN Code			
8	Bank Account Details (add more if required)					
	Account Number		Type of Account			
	IFSC		Bank Name			
	Branch Address					
9	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p><i>OR</i></p> <p><i>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it alongwith the UIN generated and allotted to respective UN Body / Embassy etc.</i></p>					
11	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>					

Place : (Signature)

Date :

Name of Authorized Person :

OR

(Signature)

Place :

Name of Proper Officer:

Date :

Designation:

Jurisdiction:

Instructions for submission of application for registration for UN Bodies/Embassies/ Others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted *suomoto* by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorised Signatory details” in the application.
- PAN/Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.

(10) With effect from the 1st day of July, 2017, in FORM GST TRAN-1 in Serial No. 7,—

(i) in item (a), for the word, figures and brackets “and 140(6)”, the figures, brackets and word “,140 (6) and 140 (7)” shall be substituted;

(ii) in item (b),—

(a) after the word, figures and brackets, “section 140 (5)”, the words, figures and brackets “and section 140 (7)” shall be inserted;

(b) for column heading 1, the column heading “registration number of the supplier or input service distributor” shall be substituted;

(c) in the heading of column 8, after the words “Eligible duties and taxes”, the brackets and words “(central taxes)” shall be inserted.

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 last amended *vide* Notification No. MGST-1017/C.R.120/Taxation-1, dated 27th July 2017 published in the Extra-ordinary *Gazette*, No. 233, dated 27th July 2017.