



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

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असाधारण क्रमांक २९५

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 21st September 2017

NOTIFICATION

Notification No. 34/2017-State Tax

THE MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST. 1017/C.R. 166/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. (1) These rules may be called the Maharashtra Goods and Services Tax (Seventh Amendment) Rules, 2017.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 19th September 2017.

2. (1) In the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the principal rules), in rule 3,—

(i) after sub-rule (3), the following sub-rule shall be inserted, 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 applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in Form GST CMP-02, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date 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 said date :

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) in sub-rule (5), after the words, brackets and figure “ or sub-rule (3) ”, the words, brackets, figure and letter “ or sub-rule (3A) ” shall be inserted ;

(2) In the principal rules, after rule 120, the following rule shall be inserted, namely :—

“ 120A. Every registered person who has submitted a declaration electronically in Form GST TRAN-1 within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revised such declaration once and submit the revised declaration in Form GST TRAN-1 electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf. ” ;

(3) In the principal rules, in rule 127, after clause (iii), the following clause shall be inserted, namely :—

“ (iv) to furnish a performance report to the Council by the tenth of the close of each quarter. ”;

(4) In the principal rules, in rule 138, in sub-rule (1), the following provisos shall be inserted, namely :—

“ Provided that where goods are sent by a principal located in one State to a jobworker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment :

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation.— For the purposes of this rule, the expression “ Handicraft Goods ” has the meaning as assigned to it in the “ Government of Maharashtra, Ministry of Finance, Notification No. 32/2017-State Tax, dated 21st September 2017, published in the *Gazette of Maharashtra*, Extraordinary, Part IV-B, No. 293, dated the 21st September 2017. ” ;

(5) In the principal rules, with effect from the 1st day of July, 2017, in “ Form GSTR-3B ”, in Serial No. 4, in entry B(1), for the words “ CGST Rules ”, the words “ MGST Rules ” shall be substituted ;

(6) In the principal rules, with effect from the 1st day of July, 2017, in “ Form GSTR-4 ”, in Serial No. 8, in entry 8B(2), for the words “ Intra-State Supplies ”, the words “ Inter-State Supplies ” shall be substituted ;

(7) In the Principal Rules, with effect from the 1st day of July 2017, in Form GST TRAN-1,—

(a) in serial No. 7 (a), in the Table, in the heading at column 6, the words “Eligible Duties”, shall be substituted with the words “Eligible Taxes”;

(b) in serial No. 7 (a), in the Table, at Serial No. 7A, in the heading, the words “duty paid”, shall be substituted with the words “tax paid”;

(c) in serial No. 7 (b), in the table, in the heading at column 8, for the words “Eligible duties and taxes”, shall be substituted with the words “Eligible taxes”;

(d) in serial No. 7 (c), in the table, in the heading at column 6 and 7, for the words “earlier law”, shall be substituted with the words “existing law”;

(8) In the principal rules, with effect from the 30th day of August, 2017, in the Notes to “ Form GST EWB-01”, after Note 4, the following Note shall be inserted, namely :—

“5. The details of bill of entry shall be entered in place of invoice where the Consignment pertains to an import.”

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*, Extraordinary, 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. 148/Taxation-1, dated the 30th August 2017 published in the Extraordinary Gazette No. 264, dated th 30th August 2017.