



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ३, अंक १३९(२)]

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

[पृष्ठे ३, किंमत : रुपये ९.००

असाधारण क्रमांक ३३५

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 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



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				Integrated Tax		Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							
							”;

(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.