



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक १०७(२)]

सोमवार, ऑगस्ट २०, २०१८/श्रावण २९, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३०५

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 20th August 2018.

NOTIFICATION

Notification No. 33/2018—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R. 34/Taxation 1.— In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the "said Act"), the Government of Maharashtra, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Maharashtra Goods and Services Tax Rules, 2017 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely :—

Table

Sr. No. (1)	Quarter for which details in FORM GSTR-1 are furnished (2)	Time period for furnishing details in FORM GSTR-1 (3)
1	July-September, 2018	31st October, 2018
2	October-December, 2018	31st January, 2019
3	January-March, 2019	30th April, 2019

(१)

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2018 to March 2019 shall be subsequently notified in the *Official Gazette*.

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

J. V. DIPTE,
Deputy Secretary to Government.