



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक ११८(२)]

मंगळवार, सप्टेंबर १८, २०१८/भाद्रपद २७, शके १९४०

[पृष्ठ १, किंमत : रुपये ९.००

असाधारण क्रमांक ३२८

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 18th September 2018

NOTIFICATION

Notification No. 41/2018—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1018/C.R.94/Taxation 1.— In exercise of the powers conferred by section 128 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017),(hereinafter referred to as the “said Act”), the Government of Maharashtra, on the recommendations of the Council, hereby waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers :—

(i) the registered persons whose return in **FORM GSTR-3B** of the Maharashtra Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;

(ii) the registered persons who have filed the return in **FORM GSTR-4** of the Maharashtra Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;

(iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Maharashtra Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

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

J. V. DIPTE,
Deputy Secretary to Government.

(१)

भाग चार-ब-३२८-१