



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ४, अंक ११८(३)]

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३२९

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांन्वयतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk  
Mantralaya, Mumbai 400 032, dated the 18th September 2018

### NOTIFICATION

### Notification No.43/2018-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1018/C.R. 92/Taxation-1.—In exercise of the power conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (XLIII of 2017), (hereafter in this notification referred to as the “said Act”), and in supersession of,—

(i) Notification No. MGST.1017/C.R. /Taxation-1 [Notification No. 57/2017- State Tax], dated the 15th November 2017, published in the *Maharashtra Government Gazette*, Extraordinary, Part IV-B, No. 375, dated the 15th November 2017 ;

(ii) Notification No. GST. 1018/C.R.34/Taxation-1 [Notification No. 17/2018- State Tax], dated the 23rd April 2018, published in the *Maharashtra Government Gazette*, Extraordinary, Part IV-B, No. 113, dated the 23rd April 2018; and

(iii) Notification No. GST. 1018/C.R.34/Taxation-1 [Notification No. 33/2018- State Tax], dated the 20th August 2018, published in the *Maharashtra Government Gazette*, Extraordinary, Part IV-B, No. 305, dated the 20th August 2018.

except as respects things done or omitted to be done before such supersession, the Government of Maharashtra, on the recommendations of the Council, 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 detailed 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 the details in FORM GSTR-1 are furnished (2)	Time period for furnishing the details in FORM GSTR-1 (3)
1	July - September, 2017	31st October 2018
2	October - December, 2017	31st October 2018
3	January - March, 2018	31st October 2018
4	April - June, 2018	31st October 2018
5	July - September, 2018	31st October 2018
6	October - December, 2018	31st January 2019
7	January - March, 2019	30th April 2019

Provided that the details of outward supply of goods or services or both in FORM GSTR-1 to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. GST-1018/C.R.74/Taxation-1. [Notification No. 31/2018-State Tax ], dated 8th August 2018 published in the *Maharashtra Government Gazette*, Extraordinary, Part IV-B, No. 294, dated the 9th August, 2018, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018.

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, 2017 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.