



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ४, अंक ११८(४)]

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३३०

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये 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 18th September 2018

### NOTIFICATION

### Notification No. 48/2018—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1018/C.R.87/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 Maharashtra Government 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 (Ninth Amendment) Rules, 2018.

(2) They shall come into force with effect from 10th September, 2018.

2. In the Maharashtra Goods and Services Tax Rules, 2017,

(i) in rule 117, after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in FORM GST TRAN-1 by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.”;

(ii) in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 125” shall be inserted.

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

J. V. DIPTE,  
Deputy Secretary to Government.

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*Note.*—The principal rules were published in the *Maharashtra Government Gazette*, Extraordinary No. 170, Part IV-B, dated the 22nd June, 2017, *vide* notification No. MGST. 1017/C.R. 90/Taxation-1, dated the 22nd June, 2017 and were last amended *vide* Finance Department Notification No. GST-1018/C.R.86/Taxation-1, dated the 18th September, 2018 [Notification No. 39/2018-State Tax] which was published in the *Maharashtra Government Gazette*, Extraordinary No. 327, Part-IV-B, dated the 18th September 2018.