



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ३, अंक ८१(६)]

गुरुवार, जून २९, २०१७/आषाढ ८, शके १९३९

[पृष्ठ २, किंमत : रुपये ९.००

असाधारण क्रमांक १७९

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 29th June 2017.

### NOTIFICATION

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST.1017 /C.R. 100 (1) /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 Government of Maharashtra hereby makes the following rules to amend the Maharashtra Goods and Services Tax Rules, 2017, namely :—

1. (1) These rules may be called the Maharashtra Goods and Services Tax (Amendment) Rules, 2017.

(2) They shall be deemed to have come into force with effect from the 22nd day of June, 2017.

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

(a) in rule 3, in sub-rule (3), for the words “relevant form in accordance with the provisions of relevant” the words “FORM GST ITC-03 in accordance with the provisions of sub-rule (4)” shall be substituted ;

(b) in rule 6, in sub-rule (6), for the words “**relevant form**” the words “**FORM GST ITC-01**” shall be substituted ;

(c) in rule 10, in sub-rule (4), for the words “digitally signed”, the words “duly signed or verified through electronic verification code” shall be substituted ;

(d) in rule 13, in sub-rule (4), for the words “signed”, the words “duly signed or verified through electronic verification code” shall be substituted ;

(१)

(e) in rule 19, in sub-rule (1), in the second proviso, for the words “the said rule”, the words, brackets and figures “sub-rule (2) of rule 8” shall be substituted ;

(f) in rule 21, for clause (b), the following clauses shall be substituted, namely :—

“(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or

(c) violates the provisions of section 171 of the Act or the rules made thereunder.” ;

(g) in rule 24,—

(i) in sub-rule (1), the second proviso shall be omitted ;

(ii) after sub-rule (3), the following sub-rule shall be inserted, namely :—

“(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.”;

(h) (i) in rule 26, in sub-rule (1), for the words “Board”, the words “State Government” shall be substituted ;

(ii) in rule 26, in sub-rule (3), for the words “specified under the provisions of the Information Technology Act, 2000 (21 of 2000)”, the words “or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the State Government in this behalf.” shall be substituted ;

(i) in Form GST CMP-04, in the table, for serial number 5 and the entries related thereto, the following shall be substituted, namely :—

“5. Category of Registered Person

(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government.

(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II.

(iii) Any other supplier eligible for composition levy.”;

(j) in Form GST REG-12, for the words and figures “within 30 days”, the words and figures “within 90 days” shall be substituted;

(k) In Form GST REG-25,—

(i) for the words and letters, “Provisional ID”, the letters “GSTIN” shall be substituted;

(ii) the words “Place” and “<State>” shall be omitted.

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

R. D. BHAGAT,

Deputy Secretary to the Government.