



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ६, अंक १९(२)]

बुधवार, ऑक्टोबर १४, २०२०/आश्विन २२, शके १९४२

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २४४

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 14th October, 2020.

#### NOTIFICATION

#### Notification No. 70/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020/C.R. 91 / Taxation 1.— In exercise of the powers conferred by sub-rule (4) of rule 48 of the Maharashtra Goods and Services Tax Rules, 2017, the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government notification of the Finance Department No. GST.1020/C.R.-37B/Taxation-1[13/2020—State Tax], dated 30th March 2020, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 100, dated the 30th March 2020, namely :—

In the said notification, in the first paragraph,—

(i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted ;

(ii) after the words “goods or services or both to a registered person”, the words “or for exports” 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 notification No. GST.1020/C.R.-37B/Taxation-1[13/2020 – State Tax], dated 30th March 2020, was published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 100, dated the 30th March 2020 and was subsequently amended notification No. GST.1020/C.R.-77/Taxation-1[61/2020–State Tax], dated the 11th August, 2020, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 184, dated the 11th August, 2020.