



महाराष्ट्र शासन राजपत्र

असाधारण भाग दोन

वर्ष ३, अंक ६१]

बुधवार, नोव्हेंबर १५, २०१७/कार्तिक २४, शके १९३९

[पृष्ठे २, किंमत : रुपये १२.००

असाधारण क्रमांक १०८

प्राधिकृत प्रकाशन

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010

dated the 15th November 2017

NOTIFICATION

Notification No. 56/2017-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. JC(HQ)-1/GST/2017/Noti/18/ADM-8.—In exercise of the powers conferred by the section 168 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), read with sub-rule (5) of rule 61 of the Maharashtra Goods and Services Tax Rules, 2017, the Commissioner of State Tax, Maharashtra State, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B for the month as specified in column (2) of the Table shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:—

Table

Sr. No.	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1	January, 2018	20th February 2018
2	February, 2018	20th March 2018
3	March, 2018	20th April 2018

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**— Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

RAJIV JALOTA,
Commissioner of State Tax,
Maharashtra State, Mumbai.