

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 15th November 2017.

NOTIFICATION

Notification No. 66/2017-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R. 202(j) /Taxation-1.—In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the said Act) and in supersession of notification No. 40/2017-State Tax, dated the 13th October 2017, in the Government Notification of the Finance Department, No. MGST-1017/C.R.-184(11)/Taxation.-1 published in the *Maharashtra Government Gazette*, Part IV-B, Extra-Ordinary No.336 dated the 13th October 2017, except as respects things done or omitted to be done before such supersession, the Government of Maharashtra, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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

R. D. BHAGAT,
Deputy Secretary to Government.

Note.—The principal notification No.40/2017-State Tax, dated the 13th October 2017 was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-Ordinary No.336, dated the 13th October 2017.