



महाराष्ट्र शासन राजपत्र

असाधारण भाग दोन

वर्ष ४, अंक १८(२)]

शनिवार, मार्च ३१, २०१८ / चैत्र १०, शके १९४०

[पृष्ठ १, किंमत : रुपये १२.००

असाधारण क्रमांक २२

प्राधिकृत प्रकाशन

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010, dated the 27th March 2018.

NOTIFICATION

No. 16/2018–State Tax.

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. JC (HQ)-1/GST/2018/Noti/Return/ADM-8.—In exercise of the powers conferred by section 168 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as “the Act”) 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 below 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. (1)	Month (2)	Last date for filing of return in FORMGSTR-3B (3)
1	April, 2018	20th May, 2018
2	May, 2018	20th June, 2018
3	June, 2018	20th July, 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 Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the 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.