



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक ८४(४)]

शुक्रवार, जून २९, २०१८/आषाढ ८, शके १९४०

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असाधारण क्रमांक २१९

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांन्वतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 29th June 2018.

NOTIFICATION

Notification No. 28/2018—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R.57/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 Maharashtra Government hereby makes the following rules further to amend the Maharashtra Goods and Services Tax Rules, 2017, namely :—

(1) These rules may be called the Maharashtra Goods and Services Tax (Sixth Amendment) Rules, 2018.

(2) They shall deemed to have come into force with effect from the 19th day of June 2018.

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

(i) in rule 58, after sub-rule (1), the following sub-rule shall be inserted, namely :—

“(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in **FORM GST ENR-02** using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter :

Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.”;

(ii) in rule 138C, after sub-rule (1), the following proviso shall be inserted, namely :—

“Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of **FORM EWB-03**, for a further period not exceeding three days.

Explanation.— The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.”;

(iii) in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 129 or section 130” shall be inserted ;

(iv) after **FORM GST ENR-01**, the following FORM shall be inserted, namely :—

“FORM GST ENR-02

[See Rule 58(1A)]

Application for obtaining unique common enrolment number

[Only for transporters registered in more than one State or Union Territory having the same PAN]

1.	(a) Legal name	
	(b) PAN	

2. Details of registrations having the same PAN

Sl. No	GSTIN	Trade Name	State/UT

3. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place :

Name of Authorised Signatory.

Date :

Designation/Status.....

For office use

Enrolment No.—

Date :

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

J. V. DIPTE,
Deputy Secretary to Government.

Note.— The principal rules were published in the *Maharashtra Government Gazette*, Extraordinary No. 170, Part IV-B, dated 22nd June, 2017, *vide* notification No. MGST-1017/C.R. 90/Taxation-1, dated 22nd June, 2017 and were last amended *vide* Finance Department Notification No. GST-1018/C.R. ____/ Taxation-1, dated ____ June, 2018 [Notification No. 26/2018-State Tax] which was published in the *Maharashtra Government Gazette*, Extraordinary No. ____, Part-IV-B, dated ____ June, 2018.