RNI No. MAHBIL /2009/37831

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार–ब

वर्ष ६, अंक ४] सोमवार, जानेवारी ६, २०२०/पौष १६, शके १९४१ [पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १६

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये 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 6th January 2020.

NOTIFICATION

Notification No. 75/2019–State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1020/C.R.3 /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. (*1*) These rules may be called the Maharashtra Goods and Services Tax (Ninth Amendment) Rules, 2019.

(*2*) Save as otherwise provided, they shall be deemed to have come into force with effect from 26th December, 2019.

2. In the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (*4*), for the figures and words " 20 per cent. ", the figures and words " 10 per cent. " shall be substituted.

3. In the said rules, after rule 86, the following rule shall be inserted, namely :—

" 86A. Conditions of use of amount available in electronic credit ledger.—

(*1*) The Commissioner or an officer authorised by him in this behalf, not below the rank of State Tax Officer, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as—

(*a*) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 —

i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained ;

or

ii. without receipt of goods or services or both ; or

(*b*) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government ; or

(*c*) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained ; or

(*d*) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36 ;

may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.

(*2*) The Commissioner, or the officer authorised by him under sub-rule (*1*) may, upon being satisfied that conditions for disallowing debit of electrionic credit ledger as above, no longer exist, allow such debit.

(3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction. ".

4. In the said rules, with effect from the 11th January 2020, in rule 138E, after clause (*b*), the following clause shall be inserted, namely :—

" (*c*) being a person other than a person specified in clause (*a*), has not furnished the statement of outward supplies for any two months or quarters, as the case may be. ".

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-1019/ C.R. 150/Taxation-1, dated 1st January 2020 [Notification No. 68/2019-State Tax] which was published in the *Maharashtra Government Gazette,* Extraordinary No. 4, Part-IV-B, dated 1st January 2020.

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