NOTIFICATION

Notification No. 47/2018 – State Tax


In the said notification in the first paragraph, after the first proviso, the following proviso shall be inserted, namely :

“Provided also that the return in FORM GSTR-3B of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of Notification No GST-1018/C.R.74/Taxation-1. [Notification No. 31/2018- State Tax ], dated 8th August 2018 published in the Maharashtra Government Gazette, Extra-ordinary, Part IV-B, No. 294, dated the 9th August 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”

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