FINANCE DEPARTMENT
Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 13th October 2017

NOTIFICATION
Notification No. 39/2017-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/CR 184(10)/Taxation-1.—In exercise of the power conferred by the sub-section (1) of section 6 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), (hereafter in this notification referred to as “said Act”), on the recommendations of the Council, the Government of Maharashtra, hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “CGST Act”) who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as “the said officers”) by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the said Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

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

R. D. BHAGAT,
Deputy Secretary to Government.