

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 20th November 2020.

NOTIFICATION

Notification No. 88/2020 – State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020/C.R. 99(C)/Taxation-1.—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Maharashtra Goods and Services Tax Rules, 2017, the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Finance Department No. GST-1020/C.R.37B/Taxation-1. [Notification No. 13/2020–State Tax], dated the 30th March, 2020, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 100, dated the 30th March, 2020, namely : —

In the said notification, in the first paragraph, with effect from the 1st day of January, 2021, for the words “five hundred crore rupees”, the words “one hundred crore rupees” shall be substituted.

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

MANDAR KELKAR,
Deputy Secretary to Government.

Note:-The principal Notification No.13/2020-State Tax ,dated the 30th March,2020, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 100, dated the 30th March, 2020 and was last amended *vide* Notification No. 70/2020-State Tax, dated 14th October, 2020, Published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 244, dated the 14th October, 2020.