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Maharashtra Government Gazette

Extraordinary Part Four-B

Extraordinary No. 70
Authorized Publications

Rules and Orders prepared by the Government of Maharashtra under the Maharashtra Act (in addition to the Rules and Orders published in Part One, One-A and Single).
Department of Finance

Hutatma Rajguru Chowk, Madam Kama Marg,
Mantralaya, Mumbai 400032, dated 25 February 2022.

Notification

Maharashtra State Business, Trade, Livelihood and Employment Tax Act, 1975,

Number grammar. 1222 / S.No.3 / Taxation 3. By exercising the powers vested in him under sub-section (3) of section 6 of the Maharashtra State Tax on Business, Trade, Livelihood and Youth Act, 1975 (d. 16 of 1975), . 2014 / Q.No.38 / Taxation 3 dated 21st August 2014 is making the following amendments.

Note no. In the schedule attached to the said notification. The following entry is being filed instead of (8). That is

(a)	(b)	(c)	(d)	(e)
"C	Covid-19 Due to the global outbreak, employers have not been able to pay taxes or upload details.	Details of any period up to December 2021.	Full delay charges payable on the particulars specified in column (c).	(A) The statement specified in column (c) should be submitted on or before 31st March 2022 on the website of Maharashtra Goods and Services Tax Department. (B) The tax payable as per the relevant details in column (c) should be paid before filing the return. (A) On the tax payable as per the details specified in column (c) Payment of interest under sub-section (2) of section 9 should be made before filing of return. "

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

M A. Kelkar, Deputy Secretary to the Government,