



सत्यमेव जयते

# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ९, अंक ११९(२)]

सोमवार, सप्टेंबर ४, २०२३/भाद्रपद १३, शके १९४५

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३४९

### प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये 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 4th September, 2023.

### NOTIFICATION

Notification No. 37/2023—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1023/C.R.44(1)/Taxation-1.— In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017, (Mah.XLIII of 2017), (hereinafter referred to as the said Act), the Government of Maharashtra, on the recommendations of the Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 of the said Act as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under sub-section (2) of section 23 *vide* Notification Number 34/2023- State Tax, dated the 22nd August, 2023, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part-IV-B, *vide* number GST.1023/C.R.42(4)/Taxation-1 dated the 22nd August, 2023, namely :—

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- (ii) the electronic commerce operator shall not allow any inter-state supply of goods through it by the said person;
- (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person; and
- (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.

2. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.

3. This notification shall come into force with effect from the 1st day of October, 2023.

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

MANDAR KELKAR,  
Deputy Secretary to Government.