



None

SGST NOTIFICATION AND CIRCULARS COMMISSIONER OF STATE TAX, MAHARASHTRA STATE GST Bhavan, Mazgaon, Mumbai 400 010, dated 3rd August 2021. NOTIFICATION Notification No. 31/2021—State Tax MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017. JC(HQ)-1/DC(A&R)-2/MGST/Noti-ST/2021/ADM-8.— In exercise of the powers conferred by the first proviso to section 44 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Commissioner of State Tax, Maharashtra State, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2020-21 is upto two crore rupees, from filing annual return for the said financial year. This notification shall come into force from the 1st day of Augu.....