Bhopal, the 7th August 2019

No. F A 3-32/2019/1/V (57) In exercise of the powers conferred by section 148 of the Madhya Pradesh Goods and Services Tax Act, 2017 (19 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 under the Madhya Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Quarter for which details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1</td>
<td>July –September, 2019</td>
<td>31st October, 2019</td>
</tr>
</tbody>
</table>

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

4. This Notification shall deemed to have come into force with effect from 28th June, 2019.

By order and in the name of the Governor of Madhya Pradesh,
S. D. RICHHARIA, Dy. Secy.

بةٰنا, دیتاک, 07 أغست 2019

राज्य सरकार, मध्यप्रदेश माल और सेवा कर अधिनियम, 2017 (क्रमांक 19 सन् 2017) (जिसमे इसके पश्चात “उक्त अधिनियम” कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिश पर, मध्यप्रदेश माल और सेवा कर नियम, 2017 (जिसमे इसके पश्चात “उक्त नियम” कहा गया है) के नियम 14 के साथ पत्ता उक्त अधिनियम की धारा 24 के अधीन, रजिस्ट्रीकृत व्यक्ति को, रजिस्ट्रीकृत व्यक्तियों के वर्ग के रूप में अधिसूचित करती है, जो भारत से बाहर किसी स्थान से भारत में किसी व्यक्ति जो रजिस्ट्रीकृत नहीं है, को ऑनलाइन सूचना और डाटाबेस पुर्च्च या पुलि प्राप्ति सेवाएँ प्रदान कर रहे हैं, जो नीचे यथा उल्लिखित विशेष प्रक्रिया का अनुसरण करेंगे।
2. Under section 80 of the Madhya Pradesh Goods and Services Tax Act, 2017 (19 of 2017), hereinafter referred to as “the said Act”), the State Government, on the recommendations of the Council, hereby notifies the persons registered under section 24 of the said Act read with rule 14 of the Madhya Pradesh Goods and Services Tax Rules, 2017, (hereinafter referred to as “the said rules”), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in FORM GSTR-9 under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.

3. The said persons shall not be required to furnish reconciliation statement in FORM GSTR-9C under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

4. This Notification shall deemed to have come into force with effect from 28th June, 2019.

By order and in the name of the Governor of Madhya Pradesh,
S.D. RICHHARIA, Dy. Secy.