



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ८, अंक १०७]

सोमवार, ऑगस्ट ८, २०२२/श्रावण १७, शके १९४४

[पृष्ठ ६, किंमत : रुपये १.००

असाधारण क्रमांक २८०

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांब्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 8th August, 2022.

NOTIFICATION

Notification No. 03/2022—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1022/C.R.34/Taxation 1.—In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification of Finance Department No. MGST-1017/C.R. 103(10)/Taxation-1. [Notification No. 11/2017-State Tax(Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June, 2017, namely :—

In the said notification, —

(A) in the Table, —

(I) against serial number 3, in column (3),—

(a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) against items (vii) and (x), for the entry in column (4), the entry “6” shall be substituted;

(c) in item (xii), for the brackets and figures “(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)”, the brackets and figures “(vii), (viii),” shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words “above one thousand rupees but” shall be omitted;

(III) against serial number 8, in column (3),—

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely :—

(3)	(4)	(5)
“(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;

(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely :—

(3)	(4)	(5)
“(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-”;

(IV) against serial number 9, in column (3),—

(a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely :—

(3)	(4)	(5)
“(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,—		
(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to <i>Explanation</i> no. (iv)] (2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year: Provided that the option for the Financial Year 2022-2023 shall
	or	
	6	

(3)	(4)	(5)
		be exercised on or before the 16th August, 2022: Provided further that invoice for supply of the service charging State tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16 th August, 2022.”;

(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely :—

(3)	(4)	(5)
“(via) Transport of goods by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;

(c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely :—

(3)	(4)	(5)
“(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-”;

(V) against serial number 10, in column (3),—

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely :—

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	-”;

(b) in item (iii), after the brackets and figure “(i)”, the brackets and figures “, (ia)” shall be inserted;

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: —

(3)	(4)	(5)
“Supporting services in transport. <i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.	9	-”;

(VII) against serial number 15, in column (3),—

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures “(i),” shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU) / Critical Care Unit (CCU) / Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”;

(X) against serial number 32, in column (3),—

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely :—

(3)	(4)	(5)
“(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	-”;

(b) in item (ii), after the brackets and figures “(i)”, the word, brackets and figure “and (ia)” shall be inserted;

(B) in paragraph 4, relating to Explanation, after clause (xxxvi), the following clauses shall be inserted, namely :—

“(xxxvii) ‘print media’ means,—

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) 'clinical establishment' means,—

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) 'health care services' means,—

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) 'goods transport agency' means,—

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.”;

(C) After Annexure IV, following annexure shall be inserted, namely :—

“Annexure V

FORM

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.—

Date :—

1. I/We_____ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under forward charge in accordance with section 9(1) of the MGST Act, 2017 and to comply with all the provisions of the MGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name : -

GSTIN : -

PAN No.

Signature of Authorised representative :

Name of Authorised Signatory :

Full Address of GTA :

(Dated acknowledgment of jurisdictional GST Authority)

Note : The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.”.

3. This notification shall come into force with effect from the 18th July, 2022.

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

MANDAR KELKAR,
Deputy Secretary to Government.

Note:—The principal Notification Department No. MGST-1017/C.R. 103 (10)/Taxation-1. [Notification No. 11/2017-StateTax(Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June, 2017 and was last amended *vide* Notification No. GST. 1021/C.R 03A/Taxation-1 [Notification No. 22/2021- State Tax (Rate)], dated the 11th January, 2022, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 7, dated the 11th January, 2022.



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ८, अंक १०७(६)]

सोमवार, ऑगस्ट ८, २०२२/श्रावण १७, शके १९४४

[पृष्ठ १, किंमत : रुपये ९.००

असाधारण क्रमांक २८५

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांवरितरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 8th August, 2022.

NOTIFICATION

Notification No. 08/2022—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1022/C.R.34(5)/Taxation 1.—In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government notification of Finance Department, No. MGST-1017/C.R. 103 (2)/Taxation- 1.-[Notification No. 3/2017-State Tax(Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June, 2017, namely, in the said notification, in the TABLE, against S. No. 1, for the entry in column (4), the entry “6%” shall be substituted.

2. This notification shall come into force on the 18th day of July, 2022.

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

MANDAR KELKAR,
Deputy Secretary to Government.

Note.—The principal Notification No.MGST-1017/C.R. 103 (2) /Taxation- 1.-[Notification No. 3/2017- State Tax (Rate)], dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June, 2017 and was last amended *vide* Notification No. GST.1019/C.R.116(2)/Taxation-1.— [Notification No. 16/2019- State Tax (Rate)], dated the 1st October, 2019, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 384, dated the 1st October, 2019.



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ८, अंक १०७ (१२)]

सोमवार, ऑगस्ट ८, २०२२/श्रावण १७, शके १९४४

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २९१

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 8th August, 2022.

NOTIFICATION

Notification No. 13/2022—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1021/C.R.33(2)/Taxation-1.— In exercise of the powers conferred by section 168A of the Maharashtra Goods and Services Tax Act, 2017 (43 of 2017) (hereinafter referred to as the “said Act”) and in partial modification of the Government notification of the Finance Department No. GST-1020/C.R.50/Taxation-1 [Notification No. 35/2020-State Tax], dated the 13th May 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.111, dated the 13th May, 2020, and No. GST-1021/C.R.47(C) /Taxation-1 [Notification No. 14/2021-State Tax], dated the 6th May, 2021, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 126, dated the 6th May 2021, the Government, on the recommendations of the Council, hereby,—

(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023 ;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

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

MANDAR KELKAR,
Deputy Secretary to Government.



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ८, अंक १०७ (१४)]

सोमवार, ऑगस्ट ८, २०२२/श्रावण १७, शके १९४४

[पृष्ठे २, किंमत : रुपये ९.००]

असाधारण क्रमांक २९३

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 8th August, 2022.

NOTIFICATION

Notification No. 15/2022—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1022/C.R.34(9)/Taxation 1.— In exercise of the powers conferred by sub-section (2) of section 23 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government notification of Finance Department, No. GST-1019/C.R. 36 /Taxation-1 [Notification No. 10/2019-State Tax], dated the 7th March, 2019, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 76, dated the 7th March, 2019, namely :—

In the said notification, in the Table, against serial number 4, for the entry in column (3), the entry “ Fly ash bricks ; Fly ash aggregates ; Fly ash blocks ” shall be substituted.

(१)

2. This notification shall come into force on the 18th July, 2022.

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

MANDAR KELKAR,
Deputy Secretary to Government.

Note .— The Principal Notification No. GST-1019/C.R. 36 /Taxation 1 [Notification No. 10/2019- State Tax dated the 7th March 2019, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 76, dated the 7th March 2019 and was last amended *vide* Notification No. GST.1022/ C.R.20B/Taxation-1 [Notification No. 03/2022- State Tax], dated the 8th April, 2022, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 117, dated the 8th April, 2022.



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ८, अंक १०७(५)]

सोमवार, ऑगस्ट ८, २०२२/श्रावण १७, शके १९४४

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २८४

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 8th August, 2022.

NOTIFICATION

Notification No. 07/2022—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1022/C.R.34(4)/Taxation 1.—In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government notification of Finance Department, No. MGST. 1017/C. R. 103/Taxation-1.- [Notification No. 2/2017-State Tax(Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June, 2017, namely :—

In the said notification,

(A) in the Schedule,—

(i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted ;

(ii) against S. No. 26, for the entry in column (3), the entry “Curd, Lassi, Butter milk, other than pre-packaged and labelled” shall be substituted ;

(iii) against S. Nos. 27,29, 30B, 45, 46A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted ;

(iv) against S. No. 46B, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted ;

(v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted ;

(vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted ;

(vii) against S. No. 94, for the entry in column (3), the entry “(i)Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled” shall be substituted ;

(viii) against S. No. 95, in column (3), after the word “Murki”, the words and symbols “, other than pre-packaged and labelled” shall be inserted ;

(ix) against S. No. 97A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as specified in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted ;

(x) against S. No. 99, in column (3), the word “purified,” shall be omitted ;

(xi) against S. No. 108, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted ;

(xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted ;

(xiv) against S. No. 132A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted ;

(xv) S. No. 141 and the entries relating thereto shall be omitted ;

(B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely :—

“(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clauses (1) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force on the 18th day of July, 2022.

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

MANDAR KELKAR,
Deputy Secretary to Government.

Note.—The principal Notification No. MGST-1017/C. R. 103/Taxation-1. [Notification No. 2/2017- State Tax (Rate)], dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June, 2017 and was last amended *vide* Notification No. GST-1021/C.R.121A/Taxation-1 [Notification No. 19/2021- State Tax (Rate)], dated the 6th January, 2022, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 2, dated the 6th January, 2022.



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ८, अंक १०७(७)]

सोमवार, ऑगस्ट ८, २०२२/श्रावण १७, शके १९४४

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २८६

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 8th August, 2022.

NOTIFICATION

Notification No. 09/2022—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1022/C.R.34(6)/Taxation 1.—In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government notification of Finance Department, No.MGST-1017/C.R. 103 (4)/ Taxation- 1.[Notification No. 5/2017-State Tax(Rate)],dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June, 2017,namely:-

In the said notification,

(i)in the opening paragraph, in the proviso, in clause (i), for the words and figure “serial numbers 1”, the words, figure and letters “serial numbers 1AA” shall be substituted;

(ii) in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
“1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.

1D.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509.
1E.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
1F.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1G.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1H.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
1I.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
1J.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
1K.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
1L.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
1M.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
1N.	2702	Lignite, whether or not agglomerated, excluding jet
1O.	2703	Peat (including peat litter), whether or not agglomerated”

2. This notification shall come into force on the 18th day of July, 2022.

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

MANDAR KELKAR,
Deputy Secretary to Government.

*Note .—*The principal Notification No.MGST-1017/C.R. 103 (4)/ Taxation- 1.[Notification No. 5/2017- State Tax (Rate)], dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June, 2017 and was last amended *vide* Notification No. GST-1018/C.R.69(8)/Taxation-1 [Notification No. 20/2018- State Tax (Rate)], dated the 27th July, 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 254, dated the 27th July, 2018.



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ८, अंक १०७(११)]

सोमवार, ऑगस्ट ८, २०२२/श्रावण १७, शके १९४४

[पृष्ठ १, किंमत : रुपये ९.००

असाधारण क्रमांक २९०

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 8th August 2022.

NOTIFICATION

Notification No. 12/2022—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1021/C.R.33(1)/Taxation—1.—In exercise of the powers conferred by section 128 of the Maharashtra Goods and Services Tax Act, 2017 (43 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification of Finance Department No. MGST-1018/C.R. 03 /Taxation-1 [Notification No. 73/2017 State Tax], dated the 29th December, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 10, dated the 4th January 2018, namely : —

In the said notification, in the sixth proviso, for the figures, letters and words “ 30th day of June, 2022 ”, the figures, letters and words, “ 28th day of July, 2022 ” 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. MGST-1018/C.R. 03 /Taxation-1, [73/2017-State Tax], dated the 29th December, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 10, dated the 4th January, 2018 and was last amended *vide* [Notification number 7/2022-State Tax], dated the 14th June, 2022, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 210, dated the 14th June, 2022.

भाग चार-ब—२९०-१

(१)

ON BEHALF OF GOVERNMENT PRINTING, STATIONERY AND PUBLICATION, PRINTED AND PUBLISHED BY DIRECTOR, RUPENDRA DINESH MORE, PRINTED AT GOVERNMENT CENTRAL PRESS, 21-A, NETAJI SUBHASH ROAD, CHARNI ROAD, MUMBAI 400 004 AND PUBLISHED AT DIRECTORATE OF GOVERNMENT PRINTING, STATIONERY AND PUBLICATIONS, 21-A, NETAJI SUBHASH ROAD, CHARNI ROAD, MUMBAI 400 004. EDITOR : DIRECTOR, RUPENDRA DINESH MORE.



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ८, अंक १०७ (१६)]

सोमवार, ऑगस्ट ८, २०२२/श्रावण १७, शके १९४४

[पृष्ठ १, किंमत : रुपये ९.००]

असाधारण क्रमांक २९५

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 8th August, 2022.

CORRIGENDUM

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1022/C.R.29/Taxation-1.—In the Government Notification of Finance Department, No. GST-1021/C.R.90/Taxation-1 [Notification No. 35/2021-State Tax], dated the 7th October, 2021, published in the *Maharashtra Government Gazette*, Part- IV-B, Extra-ordinary No. 277 dated 7th October, 2021, in page 3, in line 6, for the words "inter-State supply" read "intra-State supply".

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

MANDAR KELKAR,
Deputy Secretary to Government.