



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ४, अंक १६(३)]

शुक्रवार, जुलै २७, २०१८/श्रावण ५, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २४९

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 27th July 2018

### NOTIFICATION

### Notification No. 15/2018-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

GST. 1018/C.R. 69(3)/Taxation 1.— In exercise of the powers conferred by sub-section (3) of section 9 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 the Finance Department Notification No. MGST.1017/C.R.- 103(12)/Taxation.-1 [Notification No. 13/2017-State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B No. 182, dated the 29th June 2017, namely : —

In the said notification,—

(i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely :—

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company.	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.”;

- (ii) in the Explanation, after clause (f), the following clause shall be inserted, namely :—  
“(g) ‘renting of immovable property’ means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.”.

2. This notification shall come into force with effect from 27th July 2018.

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

J. V. DIPTE,  
Deputy Secretary to Government.

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Note.—The principal notification was published in the *Maharashtra Government Gazette*, Extra-ordinary No. IV-B 182, dated the 29th June 2017, *vide* Government Notification, Finance Department Notification No. MGST.1017/C. R.-103(12)/Taxation-1 [Notification No. 13/2017 – State Tax (Rate)], dated the 29th June 2017, and was last amended by Finance Department Notification No. GST.1018/C.R.15(3)/Taxation-1 [Notification No. 3/2018-State Tax (Rate)], dated the 25th January 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary Part IV-B No. 36, dated the 25th January 2018.