



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक १६(५)]

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २५१

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. 17/2018-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1018/C.R-69(5)/Taxation 1.— In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Government Notification of the 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*, Extra-ordinary, Part IV-B, No. 182, dated the 29th June 2017, hereby inserts following *explanation* in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely :—

“*Explanation.*— For the purposes of this item the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.

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.

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(10)/Taxation-1 [Notification No. 11/2017– State Tax (Rate)], dated the 29th June 2017, and was last amended by Finance Department Notification No. GST. 1018/C.R.15(1)/Taxation-1 [Notification No. 1/2018-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.