



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक ९६(७)]

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

[पृष्ठे ३, किंमत : रुपये ९.००

असाधारण क्रमांक २५३

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 27th July 2018.

NOTIFICATION

Notification No. 19/2018-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R-69(7)/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 the Finance Department No. MGST-1017/C. R.-103(1)/Taxation-1 [Notification No. 2/2017 – State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B dated the 29th June 2017, namely :—

In the said notification, in the Schedule, -

- (i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"92 A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass";
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- (ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"93 B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks";
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(iii) for S. No. 102 A and entries relating thereto, the following shall be substituted, namely: -

"102A	2306	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25 th January, 2018";
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(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope";

(v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";
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(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";
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(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons";
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(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)".
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2. This notification shall come into force on the 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(1)/Taxation-1 [Notification No. 2/2017 – State Tax (Rate)], dated the 29th June 2017, and was last amended by Finance Department Notification No. GST-1019/C.R.(16)2 / Taxation-1 [Notification No. 7/2018-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.