



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ४, अंक १६(८)]

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २५४

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. 20/2018-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R-69(8)/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 the Finance Department, No. MGST-1017/C.R. 103(4)/Taxation-1 [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, in the opening paragraph the following proviso shall be inserted, namely :—

“Provided that, —

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and

- (ii) in respect of said goods, any unutilised input tax credit lying in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received upto the 31st day of July 2018, shall lapse.”.

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*, Extraordinary Part IV-B No. 182 dated the 29th June 2017 vide Government Notification, Finance Department Notification No. MGST-1017/C.R.-103 (4)/Taxation.-1 [Notification No. 5/2017-State Tax (Rate)], dated the 29th June, 2017 and was last amended by the Government Notification, Finance Department Notification No. MGST-1017/C.R.202(d) / Taxation-1 , [Notification No. 44/2017-State Tax (Rate)], dated the 14th November 2017, published in the *Maharashtra Government Gazette*, Extraordinary Part IV-B No.374, dated the 14th November 2017.