



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक १२०(२)]

शुक्रवार, सप्टेंबर २१, २०१८/भाद्रपद ३०, शके १९४०

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असाधारण क्रमांक ३३७

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 20th September 2018

NOTIFICATION

Notification No. 52/2018–State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1018/C.R.96/Taxation-1.—In exercise of the powers conferred by sub-section (1) of section 52 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

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

J. V. DIPTE,
Deputy Secretary to Government.