



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक ११९(२)]

बुधवार, सप्टेंबर १९, २०१८/भाद्रपद २८, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३३५

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 20th September 2018

NOTIFICATION

Notification No. 23/2018–State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1018/C. R. 95/ 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 Notification No. MGST-1017/C. R. 103(11)/Taxation-1 [Notification No. 12/2017–State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette, Extra-ordinary*, Part IV-B, No. 183, dated the 29th June 2017, hereby inserts the following Explanation in the said Notification, in the Table, against serial number 41, in column (3), namely :—

“Explanation.—For the purpose of this exemption, the Central Government, State Government or Union Territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”

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

J. V. DIPTE,
Deputy Secretary to Government.

Note :—

The principal Notification No. MGST-1017/C. R. 103(11)/Taxation-1 [Notification No. 12/2017–State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette, Extra-ordinary*, Part IV-B, No. 183, dated the 29th June 2017 and was last amended by Notification No. GST. 1018/C. R. 69(2)/Taxation-1 [Notification No. 14/2018-State Tax (Rate)], dated the 27th July 2018, published in the *Maharashtra Government Gazette, Extra-Ordinary*, Part IV-B, No. 248, dated the 27th July 2018.