



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ४, अंक ११८(५)]

मंगळवार, सप्टेंबर १८, २०१८/भाद्रपद २७, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३३१

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये 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 18th September 2018.

### NOTIFICATION

### Notification No. 50/2018—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1018/C.R.90 /Taxation-1. — In exercise of the powers conferred by sub-section (3) of section 1 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as the “said Act”), and in supersession of the Notification of the Government of Maharashtra, Notification No. MGST.1017/C.R.165(1)/Taxation-1 [Notification No. 33/2017- State Tax ],dated the 21st September 2017, published in the *Maharashtra Government Gazette*, Extraordinary, Part IV-B, No. 294, dated the 21st September 2017, except as respects things done or omitted to be done before such supersession, the Maharashtra Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely :—

(a) an authority or a board or any other body, —

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with fifty-one per cent. or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

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

J. V. DIPTE,  
Deputy Secretary to Government.