GOVERNMENT OF MAHARASHTRA
FINANCE DEPARTMENT

Mumbai: 29th June 2017.

Notification No. 13/2017- State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R. 103 (12) / Taxation- 1.-In exercise of the powers conferred by sub-section (3) of section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as the "said Act"), the Government of Maharashtra, on the recommendations of the Council, hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of state tax leviable under section 9 of the said Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

Table

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
1	Supply of Services by a goods transport agency (GTA), [12][omitted] in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or (b) any society registered under the Societies Registration	Goods Transport Agency (GTA)	(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or

	Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons; or		the Union Territory Goods and Services Tax Act; or (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons; or (g) any casual taxable person; located in the taxable territory.

	(g) any casual taxable person. [7][Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods			

	carriage by road, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.] 13[Provided further that nothing contained in this entry shall apply where, - i. the supplier has		

	taken registration under the MGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.]		

2	3[Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly. *Explanation*.- "legal service" means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.]	An individual advocate including a senior advocate or firm of advocates.	Any business entity located in the taxable territory.
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
4	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person **18[**other than a body corporate**]**	Any body corporate or partnership firm located in the taxable territory.

5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts [14][omitted] [16][and the Ministry of Railways (Indian Railways)]; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.
[5][5A	Services supplied by the Central	Central Government,	Any person registered under the Maharashtra Goods and Services Tax

	Government 16[excluding the Ministry of Railways (Indian Railways)], State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Maharashtra Goods and Services Tax Act, 2017 (Mah.XLIII of 2017).	State Government, Union territory or local authority	Act, 2017.]
13[5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.]
17[5AB	Service by way of renting of any immovable property other than residential dwelling.	Any unregistered person	Any registered person **18[**other than a person who has opted to pay tax under composition levy**]**]
8[5B	Services supplied by any person by way of transfer of development rights or Floor Space	Any person	Promoter.

	Index (FSI) (including additional FSI) for construction of a project by a promoter.		
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter.]
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any	An insurance agent	Any person carrying on insurance business, located in the taxable territory.

	person carrying on insurance business.		
8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.
9[9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory.]
10[9A	Supply of services by an author by way of transfer or	Author	Publisher located in the taxable territory:

	permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.		Provided that nothing contained in this entry shall apply where, - (i) the author has taken registration under the Maharashtral Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay State tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the State Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of State Goods and Service Tax Act, 2017 (Mah. XLIII of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option; the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST (ii) Inv-I to the publisher.]

4[10	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.]
6[11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non- banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non- banking financial company, located in the taxable territory.]
7[12	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.

14	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, - (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of	Any person other than a body corporate	A registered person, located in the taxable territory.]

	2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under section 10 of the said Act.		
11[15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging State tax at the rate of 6 per cent. to the service recipient	Any body corporate located in the taxable territory.]
16	Services of lending of securities under	Lender i.e. a person who	Borrower i.e. a person who borrows the securities under the

	Securities Lending Scheme, 1997 ("Scheme") of Securities and Exchange Board of India ("SEBI"), as amended.	deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Scheme through an approved intermediary of SEBI.]

Explanation.- For purpose of this notification,-

(a) The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

(b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

(c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

(d) the words and expressions used and not defined in this notification but defined in the State Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

[2][(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]

[5][(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938)]

[6][(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.]

[7][(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament [15][, State Legislatures, Courts and Tribunals].]

[8][(i) The term "apartment" shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(j) the term "promoter" shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(k) the term "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);

(l) "the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(m) The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(n) "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.]

2. This notification shall come into force on the 1st day of July, 2017.

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

R. D. BHAGAT,
Deputy Secretary to Government.

Notes:

1. Inserted by Notification No. 22/2017 - State Tax (Rate), dated 22.08.2017

2. Serial No. (e) inserted by Notification No. 22/2017 - State Tax (Rate), dated 22.08.2017

3. Substituted by Corrigendum, dated 25.09.2017

4. Inserted by Notification No. 33/2017 - State Tax (Rate), dated 13.10.2017

5. Inserted vide Notification No. 03/2018 - State Tax (Rate), dated 25.01.2018

6. Inserted vide Notification No. 15/2018 - State Tax (Rate), dated 27.07.2018; w.e.f. 27.07.2018

7. Inserted vide Notification No. 29/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019

8. Inserted vide Notification No. 05/2019 - State Tax (Rate), dated 30.03.2019; w.e.f. 01.04.2019

9. Substituted vide Notification No. 22/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as:

9	*Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher,music company, producer or the like.*	*Author or music composer, photographer, artist, or the like*	*Publisher, music company, producer or the like, located in the taxable territory.*

10. Inserted vide Notification No. 22/2019 - State Tax (Rate), dated 01.10.2019;

w.e.f. 01.10.2019

11. Substituted vide Notification No. 29/2019 - State Tax (Rate), dated 02.02.2020; earlier read as:

10[*[15*	*Services provided by way of renting of a motor vehicle provided to a body corporate.*	*Any person other than a body corporate, paying State tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business*	*Any body corporate located in the taxable territory.*

12. Omitted vide Notification No. 05/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "[1]*[who has not paid State tax at the rate of 6%,]*"

13. Inserted vide Notification No. 05/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022

14. Omitted vide Notification No. 05/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: *"by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority"*

15. Substituted vide Notification No. 02/2023 - State Tax (Rate), dated 23.03.2023, w.e.f. 01.03.2023; earlier read as: *"and State Legislatures"*

16. Inserted vide Notification No. 14/2023 - State Tax (Rate), dated 23.11.2023, w.e.f. 20.10.2023.

17. Inserted vide Notification No. 09/2024 – State Tax (Rate), dated 10.01.2025, w.e.f. 10.10.2024.

18. Inserted vide Notification No. 07/2025 - State Tax (Rate), dated 17.02.2025

Disclaimer: Although the Department has made every effort to ensure that the information compiled and updated under this compilation of Notification No. 13/2017-State Tax (Rate) dated 29th June 2017 as amended from time to time is correct and same is designed to provide information in regard to the subject matter covered, the Department assume no responsibility for errors, inaccuracies, omissions, or any other inconsistencies herein and hereby disclaim any liability to any party for any loss, damage, or disruption caused by errors or omissions, whether such errors or omissions result from any reasons whatsoever. This compilation is meant as a source of valuable information to the Departmental authorities, Trade and Associations, however it is not meant as a substitute for Notification(s) published in the Official Gazette of the Finance Department, State of Maharashtra. The readers are kindly requested to refer to such Notifications published in the Official Gazette, of the Finance Department, State of Maharashtra. Difficulty, if any, may please be brought to the notice of the office of the Joint Commissioner of State Tax, (Head Quarter)-1, Maharashtra State, having its office at 7th Floor, New Building, GST Bhavan, Mazgaon, Mumbai-10.