

**GOVERNMENT OF MAHARASHTRA
FINANCE DEPARTMENT**

Mumbai: 29th June 2017

Notification No.17/2017-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R. 103 (16) / Taxation- 1.-In exercise of the powers conferred by sub-section (5) of section 9 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 in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

- (i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab² [, motor cycle, ⁵[or any other motor vehicle except omnibus];]
- ⁶[(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company]
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub- section (1) of section 22 of the said Maharashtra Goods and Services Tax Act.
- ¹[(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Maharashtra Goods and Services Tax Act.]
- ³[(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.]

Explanation.- For the purposes of this notification,-

- (a) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);

(b) "maxicab", "motorcab" ⁴[, motor cycle, motor vehicle and omni bus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988

(59 of 1988).]

⁷[(c) "specified premises" has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification number 11/2017-State Tax (Rate) dated 29.06.2017.]

⁶[(d) "Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013)]

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

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

R. D. BHAGAT,

Deputy Secretary to Government

Note:

1. Serial no. (iii) inserted vide Notification No. 23/2017-State Tax (Rate), dated 22.08.2017
2. Substituted vide Notification No. 17/2021 - State Tax (Rate), dated 03.12.2021, w.e.f. 01.01.2022; earlier read as: *"and motor cycle"*
3. Inserted vide Notification No. 17/2021 - State Tax (Rate), dated 03.12.2021, w.e.f. 01.01.2022
4. Substituted vide Notification No. 17/2021 - State Tax (Rate), dated 03.12.2021, w.e.f. 01.01.2022;
earlier read as: *"and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988)"*
5. Substituted vide Notification No. 16/2023-State Tax (Rate), dated 23.11.2023, w.e.f. 20.10.2023; earlier read as: *"omni bus or any other motor vehicle"*
6. Inserted vide Notification No. 16/2023-State Tax (Rate), dated 23.11.2023, w.e.f. 20.10.2023
7. Substituted vide Notification No.08/2025-State Tax (Rate), dated 17.02..2025, w.e.f. 01.04.2025; earlier read as:
³*[(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.]"*

Disclaimer: Although the Department has made every effort to ensure that the information compiled and updated under this compilation of Notification No. 17/2017 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.