RNI No. MAHBIL /2009/37831

सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ११, अंक १४२(२)] बुधवार, ऑक्टोबर १, २०२५/आश्विन ९, शके १९४७ [पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३६२

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 1st October, 2025.

NOTIFICATION

Notification No. 14/2025—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-2025/C.R.-36(1)/Taxation-1 .— In exercise of the powers conferred by sub-section (*6*) of section 54 of the Maharashtra Goods and Services Tax Act, 2017, (Mah. XLIII of 2017), (hereafter referred to as the “said Act”), the Commissioner, on the recommendations of the Council, hereby notifies the following persons as category of registered persons whose application for claim of refund shall not be sanctioned on provisional basis under the said Act, namely, -

(a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Maharashtra Goods and Services Tax Rules, 2017;

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

TABLE

Sr. No. (1)	Chapter/ Heading/ Sub-heading/ Tariff item (2)	Description of Goods (3)
1	0802 80	Areca nuts
2	2106 90 20	Pan masala
3	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

Explanation.—

(*i*) In this notification, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(*ii*) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of October, 2025.

SANJAY KANDHARE,
Deputy Secretary to Government.

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