



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ११, अंक १३२(९)]

बुधवार, सप्टेंबर १७, २०२५/भाद्रपद २६, शके १९४७

[पृष्ठ १, किंमत : रुपये ९.००]

असाधारण क्रमांक ३३६

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,
Mumbai 400 032, dated the 17th September, 2025.

NOTIFICATION

Notification No.17/2025- State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-2025/C.R.-34(8)/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 makes the following further amendments in the Government notification of Finance Department No. MGST-1017/C.R.103(16)/Taxation-1 [Notification No.17/2017-State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No.182, dated 29th June, 2017, namely : —

In the said notification, after clause (iv), the following clause shall be inserted, namely : —

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Maharashtra Goods and Services Tax Act, 2017”.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

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

SANJAY KANDHARE,
Deputy Secretary to Government.

Note.— The principal Notification No. MGST-1017/C.R.103(16)/ Taxation-1 [Notification No. 17/2017- State Tax (Rate)], dated the 29th June 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 182, dated the 29th June 2017 and was last amended vide Notification No. MGST-1025/C.R.-11(3)/Taxation-1 [Notification No. 08/2025- State Tax (Rate)], dated the 17th February, 2025, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 72, dated 17th February, 2025.