



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ११, अंक १३२(५)]

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

[पृष्ठे ४, किंमत : रुपये ९.००

असाधारण क्रमांक ३३२

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

No. 13/2025- State Tax (Rate)

Maharashtra Goods And Services Tax Act, 2017.

No. MGST-2025/C.R.-34(4)/Taxation1.- In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services 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 MGST-1018/C.R. 69 (9) /Taxation- 1.- [No. 21/2018- State Tax (Rate), dated the 27th July, 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 255, dated the 27th July, 2018, namely :-

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely :-

TABLE

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	3406	Hand crafted candles	2.5%
2.	420222, 420229, 42023110, 42023190, 420232, 420239	Hand bags including pouches and purses; jeweller ybox	2.5%
3.	4416, 4421 9990	Carved wood products, art ware/decorative articles of wood (including in lay work, casks, barrel, vats)	2.5%
4.	4414	Wooden frames for painting, photographs, mirrors, etc.	2.5%
5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)	2.5%
6.	45039090 450490	Art ware of cork(including articles of sholapith)	2.5%
7.	4601and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [includingof bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %
8.	4802	Hand-made paper and paperboard	2.5 %
9.	4823	Articles made of paper mache	2.5%
10.	5607, 5609	Coir articles	2.5%
11.	5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps	2.5%
12.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5%
13.	5804 30 00	Handmade lace	2.5%
14.	5805	Hand-woven tapestries	2.5%

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
15.	5808 10	Hand-made braids and ornamental trimming in the piece	2.5%
16.	5810	Hand embroidered articles	2.5%
17.	6117,6214	Handmade/hand embroidered shawls	2.5%
18.	6802	Carved stone products (e.g., statues, statuettes, figureso fanimals, writing sets, ashtray, candle stand)	2.5%
19.	68159990	Stone art ware, stone in lay work	2.5%
20.	69120010 69120020	Table ware and kitchen ware of clay and terra cotta, other clay articles	2.5%
21.	69139000	Statuettes & other ornamental ceramic articles (incl. blue potteries)	2.5%
22.	70099200	Ornamental frame dmirrors	2.5%
23.	701810	Bangles, beads and small ware	2.5%
24.	70189010	Glass statues [other than those of crystal]	2.5%
25.	70200090	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	2.5%
26.	71131110	Silver filigree work	1.5%
27.	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	1.5%
28.	73269099	Art ware of iron	2.5%
29.	741980	Art ware of brass, copper/copper alloys, electroplated with nickel/silver	2.5%
30.	76169990	Aluminium art ware	2.5%
31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, pictureor similar frames, of base metal; mirrors of base metal; (including Bidri ware, Panchloga art ware, idol, Swamimalai bronze icons, dhokrajaali)	2.5%
32.	940510	Hand crafted lamps (including Panchloga lamp)	2.5%
33.	940150, 940380	Furniture of bamboo, rattan, and cane	2.5%
34.	9503	Dollsor other toys made of wood ormetal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)	2.5%
35.	9504	Ganjifacard	2.5%
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material	2.5%

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
37.	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	2.5%
38.	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	2.5%
39.	9703	Original sculptures and statuary, in metal, stone, or any other material	2.5%

2. This notification shall come into force on 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. .-[No. 21/2018- State Tax (Rate), dated the 27th July, 2018, published in the Maharashtra Government Gazette, Part IV-B, Extraordinary No. 255, dated the 27th July, 2018 and last amended vide Notification No. 20/2021-State Tax (Rate) dated the 6th January, 2022 Extra-ordinary No. 3, dated the 6th January, 2022.