



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ११, अंक १७२]

सोमवार, डिसेंबर १, २०२५/अग्रहायण १०, शके १९४७

[पृष्ठे २, किंमत: रुपये ९.००

असाधारण क्रमांक ४३६

### 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

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 1st December, 2025.

### NOTIFICATION

#### Notification No. 18/2025-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1025/CR-43/Taxation-1.— In exercise of the powers conferred by sub-section (1) of section 11 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. GST-1018/C.R. 147/Taxation-1-[Notification No. 26/2018-State Tax (Rate)], dated the 31st December, 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 466, dated the 31st December, 2018, namely :—

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely :—

“(c) “Nominated Agency” means entities mentioned in Lists 13, 14 and 15 appended to Table 1 of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i),”

(१)

2. This notification shall come into force on the 1st day of November, 2025.

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

SANJAY KANDHARE,  
Deputy Secretary to Government.

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*Note.*— The principal Notification No. GST-1018/C.R.147/Taxation-1[Notification No.26/2018-State Tax (Rate)], dated the 31st December, 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 466, dated the 31st December, 2018 and was last amended *vide* Notification No. GST-1023/CR.39(4)/Taxation-1[Notification No. 10/2023-State Tax (Rate)], dated the 10th August, 2023 published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 288, dated the 10th August, 2023.