



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष १०, अंक १५३(७)]

मंगळवार, नोवेंबर ५, २०२४/कार्तिक १४, शके १९४६

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ४६०

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 5th November, 2024

NOTIFICATION

NOTIFICATION NO. 25/2024—STATE TAX

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST.1024/C.R.44(5)/Taxation-1.— In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Maharashtra Goods and Services Tax Act, 2017, (Mah. XLIII of 2017), hereafter in this notification referred to as the said Act, the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendment in the Government Notification of Finance Department No. 50/2018-StateTax, dated the 18th November 2018 published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.331, dated the 18th November, 2018 namely:-

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted,—

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

(ii) for the third proviso, the following proviso shall be substituted, namely—

“ Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

(१)

2. This notification shall come into force with effect from the 10th day of October, 2024.

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

MANDAR KELKAR,
Deputy Secretary to Government.

Note : - The principal Notification No.50/2018- State Tax, dated 18th November, 2018 was published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.331, dated the 18th November, 2018 and last amended *vide* Notification No. GST. 1018/C.R. 149/Taxation-1, dated the 31st December, 2018 [Notification No.73/2018-State Tax] which was published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 470, dated the 31st December, 2018.