



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष १०, अंक ११६(४)]

शुक्रवार, ऑगस्ट २३, २०२४/भाद्रपद १, शके १९४६

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३१५

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 23rd August, 2024.

NOTIFICATION

Notification No. 03/2024-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1524/CR-28(1)/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, being satisfied that it is necessary in the public interest so to do, 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(1)/Taxation-1-[Notification No.2/2017-State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June 2017, namely :—

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely :—

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and rules made there under, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25

kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'.”.

2. This notification shall come into force on the 15th day of July, 2024.

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

MANDAR KELKAR,
Deputy Secretary to Government.

*Note.—The principal Notification No. MGST-1017/C.R. 103(1) Taxation-1 [Notification No. 2/2017-State Tax (Rate), dated the 29th June 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June 2017 and was last amended *vide* Notification No. GST-1023/C.R. 62(6)/Taxation-1. [Notification No. 18/2023- State Tax (Rate)], dated 23rd November, 2023, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.436, dated 23rd November, 2023].*