



सत्यमेव जयते

# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष १०, अंक ११६(३)]

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

[पृष्ठे २, किंमत : रुपये १.००

असाधारण क्रमांक ३१४

### 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. 02/2024-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1524/C.R.-28/Taxation 1.—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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.104/ Taxation-1 [Notification No.1/2017-State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 183, dated the 29th June, 2017, namely :—

In the said notification,—

(A) in Schedule II – 6%, -

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

“121A	4819 10, 4819 20	Cartons, boxes and cases of,— (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board”;
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(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

“180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium”;
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(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

“183A	7321 or 8516	Solar cookers”;
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(iv) against serial number 199, in column (3), after the word “brooders”, the words and symbol “; parts thereof” shall be inserted ;

(B) in Schedule III – 9%,—

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely :—

“153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of,— (a) corrugated paper or paper board;or (b) non-corrugated paper or paper board);
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(ii) against serial number 224, after the word “equipment”, the words and symbols “; other than Milk cans made of Iron, or Steel ” shall be inserted ;

(iii) against serial number 235, in column (3), at the end, for the words, “and wood burning stoves of iron or steel”, the words, “ ,wood burning stoves of iron or steel, and solar cookers” shall be substituted ;

(iv) against serial number 273, after the words “boxes, etc.”, the words and symbols “; other than Milk cans made of Aluminium” shall be inserted ;

(v) against serial number 275A, after the words “Utensils”, the words and symbol “; Milk cans made of Aluminium” shall be inserted ;

(vi) against serial number 378A, in column (3), for the words and symbol “domestic purposes;” , the words, symbol and brackets “domestic purposes [other than solar cookers];” shall be substituted ;

(C) after the Schedule VII, 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 the rules made thereunder, 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.104/ Taxation-1 [Notification No. 1/2017- State Tax (Rate)], dated the 29th June 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 183, dated the 29th June 2017 and was last amended *vide* Notification No.MGST-1024/C.R. 11/Taxation 1. [Notification No. 1A/2024- State Tax (Rate)], dated 23rd February, 2024, published in the *Maharashtra Government Gazette*,Part IV-B, Extra-ordinary No.90, dated 23rd February, 2024].