



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ९, अंक ८०(२)]

सोमवार, जून १२, २०२३/ज्येष्ठ २२, शके १९४५

[पृष्ठ २, किंमत : रुपये ९.००]

असाधारण क्रमांक २३०

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

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 12th June 2023.

NOTIFICATION

Notification No. 05/2023—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1023/C.R. 26/Taxation 1.—In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) section 15, sub-section (1) section 16 and section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on 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(10)/Taxation-1.[Notification No.11/2017-State Tax(Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No.182, dated the 29th June, 2017, namely :—

In the said notification, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be inserted, namely :—

“Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023 :

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.”.

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(10)/ Taxation-1 [Notification No. 11/2017- 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-1022/C.R.34/Taxation-1 [Notification No. 03/2022- State Tax (Rate)], dated the 8th August 2022, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.280, dated the 8th August 2022.