



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ९, अंक ३७(७)

गुरुवार, मार्च २३, २०२३/चैत्र २, शके १९४५

[पृष्ठ २, किंमत : रुपये ९.००

### असाधारण क्रमांक ९३

#### 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

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 23rd March 2023.

#### NOTIFICATION

#### Notification No. 1/2023—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1023/C.R. 14/Taxation 1.—In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the State Government, 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 (11) / Taxation- 1 [Notification No.12/2017-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, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be inserted, namely :—

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated

(१)

महाराष्ट्र शासन राजपत्र असाधारण भाग चार-ब, मार्च २३, २०२३/चैत्र २, शके १९४५

as an educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall come into force with effect from the 1st March, 2023.

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

MANDAR KELKAR,  
Deputy Secretary to Government.

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*Note.—* The principal notification No. MGST.1017/C.R.103(11)/Taxation-1 [Notification No. 12/2017-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.1(3)/Taxation-1 [Notification No. 15/2022-State Tax (Rate)], dated the 13th January 2023, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.10, dated 13th January 2023.