



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक १४९(३)]

शुक्रवार, डिसेंबर ३, २०२१/अग्रहायण १२, शके १९४३

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असाधारण क्रमांक ३६८

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 3rd December, 2021.

NOTIFICATION

Notification No. 16/2021—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX Act, 2017.

No. GST. 1021/C.R 108B/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 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 notification of the 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 the TABLE,—

- (i) against serial number 3, in column (3), in the heading “ Description of Services ” , the words “or a Governmental authority or a Government Entity” shall be omitted ;
- (ii) against serial number 3A, in column (3), in the heading “ Description of Services ”, the words “or a Governmental authority or a Government Entity” shall be omitted ;
- (iii) against serial number 15, in column (3), in the heading “ Description of Services ”, after item (c), the following shall be inserted, namely,—

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017).”;

(iv) against serial number 17, in column (3), in the heading “ Description of Services “, after item (e), the following shall be inserted, namely,—

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017).”

2. This notification shall come into force with effect from 1st day of January, 2022.

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(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 by Notification No. GST. 1021/C.R. 92(A)/Taxation-1 [Notification No. 07/2021- State Tax (Rate)], dated the 14th October 2021, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 305, dated the 14th October 2021.