



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ४, अंक १७० (६)]

सोमवार, डिसेंबर ३१, २०१८/पौष १०, शके १९४०

[पृष्ठे ३, किंमत : रुपये ९.००

असाधारण क्रमांक ४६८

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांब्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 31st December 2018.

### NOTIFICATION

Notification No. 28/2018—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R.145 /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, 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 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*, Extra-ordinary, Part IV-B, No. 182, dated the 29th June 2017, namely :—

In the said notification,—

(i) in the Table,—

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

| (1)  | (2)                          | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (4) | (5)   |
|------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------|
| "21B | Heading 9965 or Heading 9967 | Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, -<br><br>(a) a Department or Establishment of the Central Government or State Government or Union territory; or<br>(b) local authority; or<br>(c) Governmental agencies, which has taken registration under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services. | Nil | Nil"; |

(b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

| (1)  | (2)          | (3)                                                                                                                                      | (4) | (5)   |
|------|--------------|------------------------------------------------------------------------------------------------------------------------------------------|-----|-------|
| "27A | Heading 9971 | Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY). | Nil | Nil"; |

(c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;

(d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely :—

"Heading 9992 or Heading 9963";

(e) serial number 67 and the entries relating thereto, shall be omitted;

(f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

| (1)  | (2)          | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | (4) | (5)   |
|------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------|
| "74A | Heading 9993 | Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961). | Nil | Nil"; |

(ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely :—

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”;

2. This notification shall come into force on the 1st day of January, 2019.

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

J. V. DIPTE,  
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, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 182, dated the 29th June 2017 and was last amended by Notification No. MGST. 1018/C.R.- 95/Taxation-1 [Notification No. 23/2018- State Tax (Rate)], dated the 20th September 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 335, dated the 19th September 2018.