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Difficulty, if any, may please be brought to the notice of the office of the Joint Commissioner of State Tax, (Head Quarter)-1, Maharashtra State, having its office at 7th Floor, New Building, GST Bhavan, Mazgaon, Mumbai-10.

**GOVERNMENT OF MAHARASHTRA
FINANCE DEPARTMENT**

Mumbai: 29th June 2017

Notification No.4/2017-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R.- 103 (3)/Taxation- 1.- In exercise of the powers conferred by sub-section (3) of section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as "said Act"), the Government of Maharashtra, on the recommendations of the Council, hereby specifies the supply of goods, the description of which is specified in column (3)

of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the state tax shall be paid on reverse charge basis by the recipient of the intrastate supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
1.	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3.	2401	Tobacco leaves	Agriculturist	Any registered person
⁵ [3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (Mentha piperita); (b) Of other mints: Spearmint oil (ex-mentha spicata),	Any unregistered person	Any registered person]

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
		Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-mentha sylvestries), Bergament oil (ex-mentha citrate), Mentha Arvensis		
4.	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
² [4A.	5201	Raw cotton	Agriculturist	Any registered person]
5.	-	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. <i>Explanation.-</i> For the purposes of this entry, lottery distributor or

S. No.	Tariff item, sub- heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
				selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).
¹ [6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	⁵⁶ [Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority.]	Any registered person]
³ [7.	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered person]

Explanation.-

(1) In this Table, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

R. D. BHAGAT,
Deputy Secretary to Government

Notes:

1. Inserted vide Notification No. 36/2017 - State Tax (Rate), dated 13.10.2017

2. Inserted vide Notification No. 43/2017 - State Tax (Rate), dated 14.11.2017, w.e.f. 15.11.2017

3. Inserted vide Notification No. 11/2018 - State Tax (Rate), dated 29.05.2018

4. Inserted vide Notification No. 10/2021 -State Tax (Rate), dated 14.10.2021, w.e.f. 01.10.2021

5. Substituted vide Notification No. 14/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 01.07.2019; earlier read as:

⁴ [3A.	33012400, 33012510, 33012520,	<i>Following essential oils other than those of citrus fruit namely: -</i>	<i>Any Unregistered Person</i>	<i>Any Registered Person]</i>
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	33012530, 33012540	(a) Of peppermint (<i>Mentha piperita</i>); (b) Of other mints: Spearmint oil (ex- <i>mentha spicata</i>), Water mint-oil (ex- <i>mentha</i> <i>aquatic</i>), Horsemint oil (ex- <i>mentha sylvestries</i>), Bergament oil (ex- <i>mentha citrate</i>).		
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6. Substituted vide Notification No. 19/2023 - State Tax (Rate), dated 23.11.2023, w.e.f. 20.10.2023; earlier read as: " *State Government, State Government, Union territory or a local authority*".