



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ९, अंक १५६(१०)]

गुरुवार, नोव्हेंबर २३, २०२३/अग्रहायण २, शके १९४५

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ४३८

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

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

### NOTIFICATION

### Notification No. 20/2023—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1023/C.R. 62(8)/Taxation 1.— In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, 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 (4)/ Taxation- 1.[Notification No. 5/2017-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, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely :—

(1)	(2)	(3)
“6AA.	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Explanation : This entry shall apply for refund of input tax credit only on polyester film /plastic film”;

2. This notification shall come into force with effect from the 20th day of October, 2023.

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

MANDAR KELKAR,  
Deputy Secretary to Government.

(१)

*Note* :— The principal Notification No.MGST-1017/C.R. 103 (4)/ Taxation- 1.[Notification No. 5/2017- 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(6)/Taxation [Notification No. 09/2022- State Tax (Rate)], dated the 8th August 2022, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 286, dated the 8th August 2022.