



सत्यमेव जयते

# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष १, अंक १५६(६)]

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

[पृष्ठे २, किंमत : रुपये ९.००]

असाधारण क्रमांक ४३४

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

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

### NOTIFICATION

#### Notification No. 16/2023- State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1023/C.R.62(4)/Taxation 1.—In exercise of the powers conferred by sub-section (5) of section 9 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(16)/Taxation-1.[Notification No. 17/2017-State Tax (Rate)]**, dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, **Part IV-B, Extraordinary No. 182, dated 29th June, 2017**, namely :—

In the said notification,

(i) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted ;

(ii) after clause (i), the following clause shall be inserted, namely :—

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;

(iii) in the Explanation, after item (c), the following item shall be inserted, namely,—

“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013).”

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.

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*Note.*—The principal Notification **No. MGST-1017/C.R.103 (16)/ Taxation-1 [ Notification No. 17/2017- 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-1021/C.R. 108C/Taxation-1 [Notification No. 17/2021- State Tax (Rate)]**, dated the **3rd December, 2021**, published in the *Maharashtra Government Gazette, Part IV-B, Extra-ordinary No. 369, dated 3rd December, 2021*.