



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ९, अंक १५६(५)

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ४३३

### 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. 15/2023-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1023/C.R. 62(3)/Taxation-1.—In exercise of the powers conferred by sub-section (3) of section 54 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 Finance Department No. MGST-1017/C.R.103(14)/Taxation-1. [Notification No.15/2017-State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette, Part IV-B, dated 29th June, 2017*, namely :—

In the said notification, in opening paragraph , for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Maharashtra Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration

has been received after issuance of completion certificate , where required , by the competent authority or after its first occupation , whichever is earlier", shall be substituted.

2. This notification shall come into force with effect from the 20th 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 (14)/ Taxation-1 [ Notification No. 15/2017- State Tax (Rate)], dated the 29th June 2017, was published in the Maharashtra Government Gazette, Part IV-B, dated 29th June 2017.*