



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ९, अंक १५६(२)]

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

[पृष्ठ २, किंमत: रुपये ९.००

असाधारण क्रमांक ४३०

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. 12/2023- State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1023/C.R.62/Taxation-1.—In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 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(10)/Taxation-1.[Notification No.11/2017-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,

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely :—

“Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

(१)

Illustration : 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' state tax at the rate of 6% (Rs. 48). If 'B' charges 'A' state tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.";

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, , the following condition shall be inserted, namely :—

"Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration : 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' state tax at the rate of 6% (Rs. 48). If 'B' charges 'A' state tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.";

(iii) against serial number 34,—

(a) in column (3), in item (iv), for the words "totalisator or a license to", the words "licensing a" shall be substituted ;

(b) in column (3), item (v) and the entries relating thereto shall be omitted ;

(B) in the Annexure: Scheme of Classification of Services,—

(i) serial number 696 and the entries relating thereto shall be omitted ;

(ii) serial number 698 and the entries relating thereto shall be omitted.

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.

*Note. — The principal Notification No. MGST-1017/C.R.103 (10)/ Taxation-1 [Notification No. 11/2017- 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-1023/C.R.39/Taxation-1 [Notification No. 06/2023- State Tax (Rate)], dated the 10th August, 2023, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 284, dated 10th August, 2023.*