



सत्यमेव जयते

# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ९, अंक १४४(६)]

बुधवार, ऑक्टोबर २५, २०२३/कार्तिक ३, शके १९४५

[पृष्ठ २, किंमत : रुपये ९.००

असाधारण क्रमांक ४०६

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

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 25th October, 2023.

### NOTIFICATION

### Notification No. 11 /2023—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1023/C.R. 57/Taxation 1.— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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.104/ Taxation-1 [Notification No.1/2017-State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No.183, dated the 29th June, 2017, namely :—

In the said notification,—

(i) in Schedule IV—

(a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely : —

| (1)   | (2)         | (3)   |
|-------|-------------|---|
| “227A | Any Chapter | Specified actionable claim;<br><i>Explanation.</i> — “specified actionable claim” as defined in section 2(102A) of the Maharashtra Goods and Services Tax Act, 2017 (Mah. Act No. XLIII of 2017) as amended by the Maharashtra Goods and Services Tax (Amendment) Ordinance, 2023 (Mah. Ordinance No. VII of 2023), means the actionable claim involved in or by way of—<br>(i) betting ;<br>(ii) casinos ;<br>(iii) gambling ;<br>(iv) horse racing ;<br>(v) lottery; or<br>(vi) online money gaming ;”; |

(b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the Explanation, after clause (iv), the following clause shall be inserted, namely : —

“(v) The words and expressions used and not defined in this notification, but defined in the Maharashtra State Goods and Service Tax Act, 2017 (XLIII of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.”

2. This notification shall come into force on the 1st 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.104/ Taxation-1 [Notification No. 1/2017- State Tax (Rate)], dated the 29th June 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 183, dated the 29th June 2017 and was last amended *vide* Notification No. GST-1023/C. R39(3)/Taxation 1 [Notification No. 09/2023—State Tax (Rate)], dated 10th August 2023, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.287, dated 10th August 2023.