



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष १, अंक १०७(५)]

गुरुवार, ऑगस्ट १०, २०२३/श्रावण १९, शके १९४५

[पृष्ठे २, किंमत : रुपये १.००

असाधारण क्रमांक २८८

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 10th August 2023.

NOTIFICATION

Notification No. 10/2023—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1023/C.R.39(4)/Taxation 1.— In exercise of the powers conferred by sub-section (1) of section 11 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-1018/C.R.147/ Taxation-1.[Notification No.26/2018-State Tax (Rate)], dated the 31st December, 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No.466, dated the 31st December 2018, namely :—

In the said notification, —

(A) in the opening paragraph, for the phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be substituted;

(B) in the Explanation,—

(i) for clause (a), the following clause shall be substituted, namely : —

“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023, dated the 31st March, 2023, published in the *Gazette* of India, Extraordinary, Part-II,

section 3, sub-section (ii) *vide* S.O. 1565 (E). dated the 31st March, 2023;”

(ii) for clause (b), the following clause shall be substituted, namely : —

“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 01/2023, dated the 1st April, 2023, Extraordinary, Part-I, Section 1 *vide* F. No. 01/75/171/00016/AM-23/FTP Cell, dated the 1st April, 2023 ;”

2. This notification shall come into force on the 27th July, 2023.

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

MANDAR KELKAR,
Deputy Secretary to Government.

Note.— The principal Notification No. GST-1018/C.R.147/ Taxation-1 [Notification No. 26/2018- State Tax (Rate)], dated the 31st December 2018, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 466, dated the 31st December 2018 and was last amended *vide* Notification No. GST-1019/C.R.116(3)/Taxation-1 [Notification No. 17/2019- State Tax (Rate)], dated the 1st October 2019, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No.384, dated the 1st October 2019.