



सत्यमेव जयते

# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष १, अंक ३७(१०)]

गुरुवार, मार्च २३, २०२३/चैत्र २, शके १९४५

[पृष्ठ २, किंमत : रुपये १.००]

असाधारण क्रमांक ९६

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 23rd March 2023.

### NOTIFICATION

### Notification No. 3/2023—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST 1023/C.R. 14(3)/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, Extra-ordinary No.183, dated the 29th June, 2017, namely :—

In the said notification, -

(i) in Schedule I –2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely :—

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

(१)

(ii) in Schedule II –6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely :—

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

(iii) in Schedule III –9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall come into force on 1st day of March, 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.R.1/Taxation-1 [Notification No. 12/2022- State Tax (Rate)], dated the 13th January 2023, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.7, dated the 13th January 2023.