



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष १, अंक ४(४)]

शुक्रवार, जानेवारी १३, २०२३/पौष २३, शके १९४४

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १०

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 13th January 2023.

NOTIFICATION

Notification No.15/2022—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1023/C.R. 1(3)//Taxation 1.—In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the State Government, 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 (11) / Taxation- 1 [Notification No.12/2017-State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-Ordinary No. 182, dated the 29th June, 2017, namely :—

In the said notification,—

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely :—

“Explanation.— For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where,—

(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(ii) such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

(१)

2. This notification shall come into force on the 1st day of January, 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(11)/Taxation-1 [Notification No.12/2017-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. 1022/C.R.34(1)/Taxation-1 [Notification No. 04/2022- State Tax (Rate)], dated the 8th, August 2022, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 281, dated the 8th, August 2022.