



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष १, अंक ४(३)]

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १

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.14/2022—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1023/C.R.1(2)/Taxation 1.— In exercise of the powers conferred by sub-section (3) of section 9 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 notification of Finance Department No. MGST.1017/C.R.103(3)/Taxation-1 [Notification No. 04/2017-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, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely :—

(1)	(2)	(3)	(4)	(5)
“ 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely :— (a) Of peppermint (<i>Mentha piperita</i>); (b) Of other mints : Spearmint oil (ex- <i>mentha spicata</i>), Water mint-oil (ex- <i>mentha aquatic</i>), Horsemint oil (ex- <i>mentha sylvestris</i>), Bergamot oil (ex- <i>mentha citrata</i>), <i>Mentha arvensis</i>	Any unregistered person	Any registered person”.

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(3)/Taxation-1 [Notification No. 04/2017-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 by Notification No. GST. 1021/C.R.-92(D)/Taxation-1 [Notification No. 10/2021- State Tax (Rate)], dated the 14th October, 2021, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.308, dated the 14th October, 2021.