



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ९, अंक ४]

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ७

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.12/2022—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1023/C.R. 1/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,—

(A) in Schedule I – 2.5%,—

(i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely :—

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)” ;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely :—

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

(B) in Schedule II – 6%,—

(i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely :—

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely :—

“Mathematical boxes, geometry boxes and colour boxes”;

(C) in Schedule III – 9%, against S. No.25, in column (3), for the entry, the following entry shall be substituted, namely :—

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

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.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-1022/C.R.34(3)/Taxation-1 [Notification No. 06/2022- State Tax (Rate)], dated the 8th August, 2022, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.283, dated the 8th, August 2022.