



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ८, अंक १०७ (३)

सोमवार, ॲगस्ट ८, २०२२/श्रावण १७, शके १९४४

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २८२

### प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांच्ये 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 8th August, 2022.

### NOTIFICATION

#### Notification No. 05/2022—State Tax (Rate)

#### MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST1022/C.R.34(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 State Government, 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 (12) / Taxation—1[Notification No. 13/2017-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,—

(1) against serial number 1, in column (2),—

- (a) the words, figures and symbols “who has not paid State Tax at the rate of 6%,” shall be omitted ;
- (b) after the proviso the following proviso shall be inserted, namely : —

“ Provided further that nothing contained in this entry shall apply where, —

- (i) the supplier has taken registration under the MGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- (ii) the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”;

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely : —

(1)	(2)	(3)	(4)
“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;

(4) after Annexure II, the following annexure shall be inserted, namely : —

**“Annexure III**

**Declaration**

I/we have taken registration under the MGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year \_\_\_\_\_ under forward charge.”

II. This notification shall come into force with effect from the 18th July, 2022.

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

**MANDAR KELKAR,**  
Deputy Secretary to Government.

*Note.— The principal Notification MGST-1017/C.R. 103 (12) / Taxation- 1 [ Notification No. 13/ 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, and was last amended *vide* Notification No. GST.1019/C.R.159 /Taxation-1[Notification No. 29/2019- State Tax (Rate)], dated the 2nd January 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.12, dated the 2nd January 2020.*