



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ८, अंक १(२)]

गुरुवार, जानेवारी ६, २०२२/पौष १६, शके १९४३

[पृष्ठ २, किंमत : रुपये ९.००]

असाधारण क्रमांक २

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 6th January, 2022.

NOTIFICATION

Notification No. 19/2021—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1021/C.R.121A/Taxation 1. —In exercise of the powers conferred by sub-sections (1) of section 11 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.103(1)/Taxation-1 [Notification No. 2/2017-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 Schedule,—

(i) against S. No. 22, for the entry in column (2), the entry “0303,0304,0305,0306, 0307,0308,0309” shall be substituted;

(ii) against S. No. 43B, in column (3), for the entry, the entry “Vegetables provisionally preserved, but unsuitable in that state for immediate consumption” shall be substituted;

(iii) against S. No. 49, in column (3), for the entry, the entry “Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), Walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled” shall be substituted;

(iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely :—

"97A	2009 89 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]";
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(v) S. No. 101 and the entries relating thereto shall be omitted;

(vi) against S. No. 141, for the entry in column (2), the entry "8807" shall be substituted;

2. This notification shall come into force on the 1st day of January, 2022.

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(1)/Taxation-1 [Notification No. 2/2017- 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.1021/C.R.92C/Taxation-1 [Notification No. 09/2021- State Tax (Rate)], dated the 14th October, 2021, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 307, dated the 14th October, 2021.