



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक १४९(४)]

शुक्रवार, डिसेंबर ३, २०२१/अग्रहायण १२, शके १९४३

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असाधारण क्रमांक ३६९

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 3rd December, 2021.

NOTIFICATION

Notification No. 17/2021—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1021/C.R. 108C/Taxation-1.—In exercise of the powers conferred by sub-section(5) 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 the Finance Department No. MGST-1017/C.R.103(16)/Taxation-1. [Notification No. 17/2017—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) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted ;

(ii) after clause (iii), the following clause shall be inserted, namely :—

“ (iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of

section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures,”, motor cycle, motor vehicle and omni bus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”shall be substituted ;

(ii) after item (b), the following shall be inserted namely,—

“ (C) specified permises means permises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent. ”

3. This notification shall come into force with effect from 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 NotificationNo. MGST-1017/C.R.103(16)/Taxation-1 [NotificationNo. 17/2017-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. MGST. 1017/C.R.140(D)/Taxation-1 [NotificationNo. 23/2017- State Tax (Rate)], dated the 22nd August 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 254, dated the 22nd August 2017.