



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ७, अंक १२७(४)]

गुरुवार, ऑक्टोबर १४, २०२१/आश्विन २२, शके १९४३

[पृष्ठे ३, किंमत : रुपये ९.००

असाधारण क्रमांक ३०४

### प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यातिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya, Mumbai 400 032,  
dated the 14th October, 2021.

### NOTIFICATION

Notification No. 06/2021 - State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1021/C.R. 92/Taxation-1.—In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on being satisfied that it is necessary in the public interest so to do, 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(10)/Taxation-1 [Notification No. 11/2017-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 the Table,—

(a) against serial number 3, in column (3), in item (iv), in clause (g), after the figures and letters “12AA”, word, figures and letters “or 12AB” shall be inserted;

(b) in serial number 17, -

(A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

(१)

महाराष्ट्र शासन राजपत्र असाधारण भाग चार-ब, ऑक्टोबर १४, २०२१/आश्विन २२, शके १९४३

(B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely :—

(3)	(4)	(5)
“(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	9	-”;

(c) against serial number 26, in column (3),—

(A) after item (ic) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be inserted, namely:—

(3)	(4)	(5)
“(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption	9	-”;

(B) in item (id), for the brackets, letters and word “(i), (ia), (ib) and (ic )”, the brackets, letters and word “(i), (ia), (ib), (ic) and (ica)” shall be substituted”;

(C) in item (iv), for the brackets, letters and word “(i), (ia), (ib), (ic), (id), (ii), (iia) and (iii)”, the brackets, letters and word “(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)” shall be substituted ;

(d) against serial number 27,—

(A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted ;

(B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely :—

(3)	(4)	(5)
“Other manufacturing services; publishing, printing and reproduction services; material recovery services	9	-”;

(e) against serial number 34, for items (iii) and (iiia) and the entries relating thereto in columns (3), (4) and (5), following items and entries shall be substituted, namely:—

(3)	(4)	(5)
“(iii) Services by way of admission to ; (a) theme parks, water parks and any other place having joy rides, merry- go rounds, go carting, or (b) ballet,— other than any place covered by (iiia) below	9	-
(iiia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.		

(f) against serial number 38, in column (3), in Explanation, for the figures, words and letter “234 of Schedule I”, the figures, letter and words “201A of Schedule II” shall be substituted;

(ii) in the “Annexure: Scheme of Classification of Services”, after serial number 118 and the entries relating thereto, the following shall be inserted, namely :—

(1)	(2)	(3)	(4)
“118a	Group 99654		Multimodal Transport of goods from a place in India to another place in India
118b		996541	Multimodal Transport of goods from a place in India to another place in India”.

2. This notification shall come into force with effect from the 1st day of October, 2021.

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(10)/Taxation-1 [Notification No. 11/2017- 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.62/Taxation-1 [Notification No. 04/2021- State Tax (Rate)], dated the 17th June, 2021, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 179, dated the 17th June 2021.*