



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ७, अंक ७०(४)]

बुधवार, जून ९, २०२१/ज्येष्ठ १९, शके १९४३

[पृष्ठ २, किंमत : रुपये ९.००

असाधारण क्रमांक १५५

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 9th June 2021.

### NOTIFICATION

Notification No. 03/2021 - State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1021/C.R.57(B)/Taxation-1.—In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Government notification of Finance Department No. MGST. 1019/C.R.50/Taxation-1 [Notification No. 06/2019-State Tax(Rate)], dated the 30th March, 2019, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 110, dated the 30th March, 2019, namely:—

In the said notification, in the first paragraph,—

- (a) for the words “in whose case the liability to”, the words “, who shall” shall be substituted ;
- (b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

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

MANDAR KELKAR,  
Deputy Secretary to Government.

---

*Note.*— The principal Notification No. MGST-1019/C.R.50 Taxation-1 [Notification No. 06/2019- State Tax (Rate)], dated the 30th March, 2019.