



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ६, अंक ५४(३)

बुधवार, जुलै १, २०२०/आषाढ १०, शके १९४२

[पृष्ठे २, किंमत : रुपये ९.००

### असाधारण क्रमांक १३७

#### 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 1st July 2020.

#### NOTIFICATION

#### Notification No. 50/2020-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020 / C.R.68 / Taxation-1.—In exercise of the powers conferred by section 164 of the Maharashtra Goods and Services Tax Act, 2017(Mah. XLIII of 2017), the Maharashtra Government hereby makes the following rules further to amend the Maharashtra Goods and Services Tax Rules, 2017, namely :—

- (1) These rules may be called the Maharashtra Goods and Services Tax (Seventh Amendment) Rules, 2020.  
(2) They shall come into force on 1st day of April, 2020.

2. In the Maharashtra Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely :—

#### TABLE

| Sr. No. | Section under which composition levy is opted | Category of registered persons   | Rate of tax                                 |
|---------|---|--|---|
| (1)     | (2)   | (3)  | (4)   |
| 1.      | Sub-sections (1) and (2) of section 10        | Manufacturers, other than manufacturers of such goods as may be notified by the Government | half percent. of the turnover in the State. |

| (1) | (2)                                    | (3)   | (4)  |
|-----|--|---|--|
| 2.  | Sub-sections (1) and (2) of section 10 | Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II   | two and a half percent. of the turnover in the State.                                  |
| 3.  | Sub-sections (1) and (2) of section 10 | Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10   | half per cent. of the turnover of taxable supplies of goods and services in the State. |
| 4.  | Sub-section (2A) of section 10         | Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10 | three percent. of the turnover of taxable supplies of goods and services in the State. |

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

J. V. DIPTE,  
Deputy Secretary to Government.

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*Note .— The principal rules were published in the *Maharashtra Government Gazette*, Extraordinary No. 170, Part IV-B, dated 22nd June, 2017, *vide* Notification No. MGST-1017/C.R.90/Taxation-1, dated 22nd June, 2017 and were last amended *vide* Finance Department Notification No. GST-1020/C.R 48/Taxation-1, dated 13th May, 2020 [Notification No. 38/2020-State Tax] which was published in the *Maharashtra Government Gazette*, Extraordinary No. 109, Part-IV-B, dated 13th May 2020.*