

**FINANCE DEPARTMENT**

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated 7th April 2020.

**NOTIFICATION**

Notification No. 3/2020—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020/C.R.40A/Taxation-1.— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 the Finance Department, No. MGST.1017/C.R.104/Taxation-1.[Notification No.1/2017- State Tax (Rate)], dated 29th June,2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.183, dated the 29th June, 2017, namely:—

In the said notification,—

(a) in Schedule I – 2.5%, serial number 187 and the entries relating thereto shall be omitted;

(b) in Schedule II - 6%,—

(i) after serial number 75 and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

“75A. 3605 00 10 All goods”;

(ii) serial numbers 202 and 203 and the entries relating thereto shall be omitted;

(c) in Schedule III - 9%,—

(i) serial number 73 and the entries relating thereto shall be omitted;

(ii) in serial number 379, for the entry in column (3), the entry “All goods” shall be substituted;

2. This notification shall come into force with effect from the 1st day of April, 2020.

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 Notification No. MGST.1017/C.R. 104/Taxation-1 [Notification No. 1/2017- State Tax (Rate)], dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 183, dated the 29th June 2017 and was last amended by Notification No. GST. 1020/C.R.-25/Taxation-1 [Notification No.1/2020- State Tax (Rate)], dated the 27th February 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 64, dated the 27th February 2020.