



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ६, अंक ३४(२)]

सोमवार, मार्च ३०, २०२०/चैत्र १०, शके १९४२

[पृष्ठ २, किंमत : रुपये १.००

असाधारण क्रमांक ९८

### प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने केंद्रीय 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 30th March 2020.

### NOTIFICATION

Notification No. 8/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020/C.R-29/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. (1) These rules may be called the Maharashtra Goods and Services Tax (Second Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Maharashtra Goods and Services Tax Rules, 2017, with effect from the 1st March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

*Explanation:*— For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.”.

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.5/Taxation-1 dated 20th January, 2020 [Notification No. 2 /2020 -State Tax] which was published in the Maharashtra Government Gazette, Extraordinary No.25, Part-IV-B, dated 20<sup>th</sup> January, 2020.