



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ६, अंक २(३)]

गुरुवार, जानेवारी २, २०२०/पौष १२, शके १९४१

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ११

प्राधिकृत प्रकाशन

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

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 2nd January 2020.

NOTIFICATION

Notification No. 28/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1019/C.R.157 /Taxation 1.— In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 notification of the Finance Department No. MGST-1017/C.R.103(11)/Taxation-1 [Notification No.12/2017-State Tax (Rate)], dated 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, in the Table, against serial number 41,—

(a) in column (3), for the figure “50”, at both the places where they occur, the figure “20 “ shall be substituted ;

(b) for the entry in column (5), the following entries shall be substituted, namely, —

(5)

“ Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area :

Provided further that the Central Government concerned shall monitor and enforce the above condition as per the order issued by the Central Government in this regard:

Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall

be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty :

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the state tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

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

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

J. V. DIPTE,
Deputy Secretary to Government.

Note : The principal Notification No. MGST-1017/C.R. 103(11)/Taxation-1 [Notification No. 12/2017- 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. 1019/C.R.-116(7)/Taxation-1 [Notification No.21/2019- State Tax (Rate)], dated the 1st October 2019, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 384, dated the 1st October 2019.