



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष १२, अंक १७(२)]

गुरुवार, फेब्रुवारी ५, २०२६/माघ १६, शके १९४७

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ४३

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

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk, Mumbai 400 032,
dated the 5th February 2026.

NOTIFICATION

Notification No. 19/2025–State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-2026/C.R. 04/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 Finance Department, No. MGST-2025/C.R.-34/Taxation-1 [Notification No. 9/2025-State Tax(Rate)], dated the 17th September, 2025, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 328, dated the 17th September, 2025, namely :—

In the said notification,—

(a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely :—

“4A.	2403 19 21, 2403 19 29	Biris;”;
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(b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely :—

“14.	2106 90 20	Pan masala ;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];

16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes ; homogenised orreconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion;”

(c) the Schedule VII – 14%, and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st day of February, 2026.

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

SANJAY KANDHARE,
Deputy Secretary to Government.

Note.—The principal Notification No. MGST-2025/C.R.-34/Taxation-1 [Notification No.9/2025-State Tax (Rate)], dated the 17th September 2025, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 328, dated the 17th September 2025.