



सत्यमेव जयते

# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष १२, अंक १७]

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ४२

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये 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

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST.2026/C.R.-8 /Taxation-1.— In exercise of the powers conferred by 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 amendment in the Government of Maharashtra notification of Finance Department No. MGST.1023/C.R.52(1)/Taxation-1(Notification No.49/2023- State Tax), dated 16th October 2023 published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 388, dated 16th October 2023, namely :—

In the said notification, after clause (iii), the following clause shall be inserted, namely :—

“(iv) supply of the following goods bearing the description specified in column (3), falling under the corresponding Chapter/ heading/ sub-heading/ tariff item specified in column (2), of the Table below, on which retail sale price is declared :—

(१)

Table

S. No. (1)	Chapter / Heading / Sub-heading / Tariff item (2)	Description of Goods (3)
1	2106 90 20	Pan masala
2	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
3	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
4	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)
5	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

*Explanation.*— For the purposes of this clause,—

(a) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess, by whatever name called;

(b) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;

(c) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;

(d) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates.

(e) "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(f) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this clause."

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. 49/2023-State Tax, dated 16th October, 2023, was published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 388, dated 16th October, 2023.