



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ५, अंक ४३(७)]

शनिवार, मार्च ३०, २०१९/चैत्र ९, शके १९४१

[पृष्ठ १, किंमत : रुपये ९.००

असाधारण क्रमांक ११२

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

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 30th March 2019

### THE MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017 (FOURTH REMOVAL OF DIFFICULTIES) ORDER, 2019.

#### Order No. 04/2019-State Tax

No. GST-1019/CR.52/Taxation-1.—Whereas, sub-section (2) of section 17 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this order referred to as the "said Act") provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies;

And whereas, sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be such as prescribed by rules;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Government of Maharashtra, on recommendations of the Council, hereby makes the following Order, namely:-

1. *Short title.* — This Order may be called the Maharashtra Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019.

2. For the removal of difficulties, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.

3. This Order shall come into force with effect from the 1st day of April, 2019.

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

J. V. DIPTÉ,

Deputy Secretary to Government