



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ५, अंक ३६ (३)]

गुरुवार, मार्च ७, २०१९/फाल्गुन १६, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ७८

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

Madam Cama Marg, Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032, dated the 7th March 2019.

NOTIFICATION

Notification No. 14/2019—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1019/C.R.38 /Taxation 1.— In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as the “said Act”), and in supersession of the Notification No. 8/2017- State Tax, dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June, 2017, except as things done or omitted to be done before such supersession, the Government of Maharashtra, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Maharashtra Goods and Services Tax Rules, 2017 :

Provided that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely :—

(१)

TABLE

| Sl. No. (1) | Tariff item, sub-heading, heading or Chapter (2) | Description (3) |
|----------------|--|--|
| 1. | 2105 00 00 | Ice cream and other edible ice, whether or not containing cocoa. |
| 2. | 2106 90 20 | Pan masala. |
| 3. | 24 | All goods, i.e. Tobacco and manufactured tobacco substitutes. |

Explanation.—

(i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said 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 notification.

2. This notification shall come into force on the 1st day of April, 2019.

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

J. V. DIPTE,
Deputy Secretary to Government.