



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक १७०(८)]

सोमवार, डिसेंबर ३१, २०१८/पौष १०, शके १९४०

[पृष्ठ २, किंमत : रुपये ९.००

असाधारण क्रमांक ४७०

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 31st December 2018

NOTIFICATION

Notification No. 73/2018--State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R. 149/Taxation-1.—In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), (hereafter in this notification referred to as the “ said Act ”), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government in the Finance Department No. 50/2018-State Tax, dated the 18th September, 2018 published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 331, dated the 18th September, 2018, namely :—

In the said notification, after the second proviso, the following proviso shall be inserted, namely :—

“ Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

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

J. V. DIPTE,

Deputy Secretary to Government.

Note :— The Principal Notification No. 50/2018-State Tax, dated 18th September, 2018 was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 331, dated the 18th September, 2018 and last amended *vide* Notification No. GST. 1018/C.R. 127/Taxation-1, dated the 5th November, 2018 [Notification No. 61/2018-State Tax] which was published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 410, dated the 5th November, 2018.