

**FINANCE DEPARTMENT**

Madam Cama Road, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, Dated the 29th June 2017.

**NOTIFICATION****Notification No.10/2017-State Tax (Rate)****MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.**

No. MGST-1017/C.R.- 103 (9)/ Taxation- 1.-In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as "said Act"), the Government of Maharashtra, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the state tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Maharashtra Goods and Services tax Rules, 2017, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the said Act.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

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

**R. D. BHAGAT,**  
**Deputy Secretary to Government.**