

**FINANCE DEPARTMENT**

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

**NOTIFICATION****Notification No. 14/2017-State Tax (Rate)****MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.**

No. MGST-1017/C.R. 103 (13) / Taxation- 1.- In exercise of the powers conferred by sub-section (2) of section 7 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

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.**