

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya, Mumbai 400 032,
dated the 1st July 2017

NOTIFICATION

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

Notification No. 18/2017-State Tax (Rate)

No. MGST-1017/C.R. 104(2)/Taxation-1.—In exercise of the powers conferred by sub-section (1) of section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendments in the Government notification of the Finance Department No. MGST-1017/C.R. 104/Taxation.-1 [No. 1/2017-State Tax (Rate)], dated 29th June 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 183 dated 29th June 2017, namely :—

2. In the said notification,—

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely :—

(1)	(2)	(3)
“182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers”;

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be deleted.

3. This notification shall come into force with effect from the 1st day of July, 2017.

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

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