



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ३, अंक ११४(२)]

मंगळवार, ऑगस्ट २२, २०१७/श्रावण ३१, शके १९३९

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २५२

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 22nd August 2017.

NOTIFICATION

Notification No. 21/2017-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R. 140(B)/ 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 the “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 makes the following amendments in the Government Notification of the Finance Department, No. MGST-1017/C.R.-103(11)/Taxation-1 [No.12/2017- State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-Ordinary No. 182 dated the 29th June 2017, namely :—

In the said notification,—

1. in the Table,—

(1) after serial number 9 and the entries relating thereto, the following shall be inserted namely :—

(1)	(2)	(3)	(4)	(5)
“9A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.”;

(१)

(2) after serial number 11 and the entries relating thereto, the following shall be inserted namely :—

(1)	(2)	(3)	(4)	(5)
“11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System(PDS) against consideration in the form of commission or margin.	Nil	Nil”;

(3) against serial number 35, in column (3),—

(A) in item (h), for the words “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the words, brackets and letters “Restructured Weather Based Crop Insurance Scheme (RWCIS)”, shall be substituted ;

(B) in item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal Bima Yojana (PMFBY)”, shall be substituted ;

2. in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely :—

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

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

R. D. BHAGAT,

Deputy Secretary to Government.