



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ३, अंक १३०]

सोमवार, सप्टेंबर २५, २०१७/आश्विन ३, शके १९३९

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २९७

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये 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 25th September 2017

NOTIFICATION

Notification No. 24/2017 State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R.167/ Taxation-1.—In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Maharashtra Goods and Services Tax Act, 2017 (XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Government Notification of the Finance Department, No. MGST-1017/C.R.-103(10)/Taxation.-1 [No.11/2017-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 :—

2. In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely :—

	(3)	(4)	(5)
“(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –			
(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;		6	
(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or			

	(3)	(4)	(5)
(c)	a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Maharashtra Goods and Services Tax Act, 2017.		
(vii)	Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	—”—

3. This notification shall come into force with effect from the 21st September 2017.

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

R. D. BHAGAT,
Deputy Secretary to Government.

Note :— The principal notification was published in the *Maharashtra Government Gazette*, Extraordinary Part IV-B No. 182 dated the 29th June 2017 *vide* Government Notification, Finance Department Notification No. MGST-1017/C.R.-103(10)/Taxation.-1 [Notification No. 11/2017 – State Tax (Rate)], dated the 29th June, 2017 and was last amended by notification published in the *Maharashtra Government Gazette* Part IV-B, Extra-Ordinary No.252 dated 22nd August 2017 *vide* Government Notification, Finance Department, No. MGST-1017/CR 140(A)/Taxation-1 [No.20/2017-State Tax (Rate)], dated the 22nd August 2017.