



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ३, अंक १३० (४)]

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

[पृष्ठे ७, किंमत : रुपये ९.००

असाधारण क्रमांक ३००

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांब्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 25th September 2017

### NOTIFICATION

### Notification No. 27/2017 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 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), (hereinafter referred to as “said Act”), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government Notification of the Finance Department No. MGST 1017/C.R. 104/Taxation-1, [No. 1/2017-State Tax (Rate)], dated the 29th June, 2017 published in the *Maharashtra Government Gazette*, Part IV-B Extraordinary No. 183, dated the 29th June, 2017, Namely :—

2. In the said notification,—

(A) In Schedule I-2.5%,—

(i) against serial numbers 11, 13, 25, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the words “put up in unit container and bearing a registered brand name”, the words, brackets and letters “put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], shall be substituted;

(ii) after S. No. 29 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“29A            0802            Walnuts, whether or not shelled” ;

(iii) after S. No. 33 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“33A            0813            Tamarind, dried” ;

(iv) after S. No. 100 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“100A           2106            Roasted Gram” ;

(v) in S. No. 105, in column (3), the brackets and words, “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]”, shall be omitted;

(vi) in S. No. 106, in column (3), the brackets and words, “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]”, shall be omitted;

(vii) in S. No. 107, in column (3), for the words, “other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake”, the words “other than cotton seed oil cake”, shall be substituted;

(viii) in S. No. 185, for the entry in column (3), the entry “Agarbatti, lobhan, dhoop batti, dhoop, sambhrani”, shall be substituted;

(ix) after S. No. 198 and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

“198A           4601, 4602      Grass, leaf or reed or fibre products, including mats, pouches, wallets”;

(x) in S. No. 200, in column (3), for the word “kites”, the words “Kites, Paper mache articles”, shall be substituted;

(xi) after S. No. 201 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“201A           4907            Duty Credit Scrips”;

(xii) after S. No. 219 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely :—

“219A           5801            Corduroy fabrics  
219B           5808            Saree fall” ;

(xiii) after S. No. 257 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“257A            9404            Cotton quilts of sale value not exceeding Rs. 1000 per piece” ;

(xiv) after S. No. 259 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“259A            9601            Worked corals other than articles of coral” ;

(xv) for S. No. 260 and the entries relating thereto, the following shall be substituted, namely :—

“260            9603 [other    Broomsticks [other than brooms consisting of twigs or  
than            other vegetable materials bound together, with or  
9603 10 00]    without handles]” ;

(xvi) after S. No. 263 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“263A            Any chapter    Rosaries, prayer beads or Hawan samagri” ;

(B) in Schedule II-6%,-

(i) in S. No. 15, in column (3), the word “walnuts,” , shall be omitted;

(ii) in S. No. 17, in column (3), for the words and figure “dried fruits of Chapter 8”, the words, figure and brackets, “dried fruits of Chapter 8 [other than tamarind, dried]”, shall be substituted;

(iii) in S. No. 45, in column (3), for the words and brackets, “Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi”, the words and brackets, “Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, including idli / dosa batter”, shall be substituted;

(iv) in S. No. 46, in column (3), for the words “ready for consumption form”, the words and brackets, “ready for consumption form (other than roasted gram), shall be substituted;

(v) in S. No. 49, in column (3), for the words “put up in unit container and bearing a registered brand name”, the words, brackets and letters “put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”, shall be substituted;

(vi) in S. No. 73, in column (3), for the word “agarbattis”, the words, “agarbattis, lobhan, dhoop batti, dhoop, sambhrani”, shall be substituted;

(vii) after S. No. 85 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“85A            4016            Rubber bands” ;

(viii) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“92A            44, 68,            Idols of wood, stone [including marble] and metals [other  
83            than those made of precious metals]”;

(ix) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“99A            4419            Tableware and Kitchenware of wood” ;

(x) in S. No. 128, in column (3), for the words “similar documents of title”, the words and brackets, “similar documents of title [other than Duty Credit Scrips]”, shall be substituted;

(xi) in S. No. 147, for the entry in column (3), the entry “Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806”, shall be substituted;

(xii) in S. No. 154, for the entry in column (3), the entry “Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles [other than saree fall]”, shall be substituted;

(xiii) after S. No. 171 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“ 171A            6501            Textile caps ” ;

(xiv) in S. No. 176, in column (3), after the words “Sand lime bricks” the words “or Stone inlay work”, shall be inserted;

(xv) after S. No. 176 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“176A            6802            Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone”;

(xvi) after S. No. 177 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely :—

“177A            6909            Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic

177B            6911            Tableware, kitchenware, other household articles and toilet articles, of porcelain or china

177C            6912            Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china

177D            6913            Statues and other ornamental articles”;

(xvii) after S. No. 189 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“189A            8306            Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware”;

(xviii) after S. No. 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“195A            8424            Nozzles for drip irrigation equipment or nozzles for sprinklers” ;

(xix) after S. No. 224 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“224A            9404            Cotton quilts of sale value exceeding Rs. 1000 per piece” ;

(xx) after S. No. 231 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“231A            9601            Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)” ;

**(C) in Schedule III-9%,-**

(i) in S. No. 23, in column (3), for the words and bracket “Diabetic foods;[other than Namkeens]”, the words and bracket, “Diabetic foods, Custard powder;[other than batters including idli/dosa batter, Namkeens]”, shall be substituted ;

(ii) in S. No. 111, in column (3), for the words “Plastic Tarpaulin”, the words, “Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats”, shall be substituted ;

(iii) after S. No. 123 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“123A            4016            Rice rubber rolls for paddy de-husking machine” ;

(iv) S. No. 140 and the entries thereof shall be omitted;

(v) in S. No. 157, in column (3), for the words “Braille paper”, the words “Braille paper, kites, Paper mache articles” shall be substituted ;

(vi) in S. No. 172, in column (3), for the words, “of felt”, the words and brackets, “of felt [other than textile caps]”, shall be substituted ;

(vii) S. Nos. 186 and 187 and the entries thereof shall be omitted;

(viii) S. No. 304 and entries thereof shall be omitted ;

(ix) in S. No. 325, in column (3), for the words “other than fire extinguishers, whether or not charged”, the words, “other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers” shall be substituted ;

(x) in S. No. 384, in column (3), for the words and figures, “Computer monitors not exceeding 17 inches”, the words and figures, “Computer monitors not exceeding 20 inches”, shall be substituted ;

(xi) in S. No. 438, for the entry in column (3), the entry, “Coir mattresses, cotton pillows and mattresses”, shall be substituted;

(xii) after S. No. 449 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“449A            9613            Kitchen gas lighters” ;

**(D) in Schedule-IV-14%,-**

(i) in S. No. 9, in column (3), the words “ , Custard powder” shall be omitted ;

(ii) in S. No. 45, in column (3), for the words, “ plastic tarpaulins”, the words “plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats”, shall be substituted;

- (iii) in S. No. 49, in column (3), for the words, “other than erasers”, the words, “other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine”, shall be substituted ;
- (iv) in S. No. 70, in column (3), for the words, “ of Other calcareous stone”, the words and brackets, “of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]”, shall be substituted ;
- (v) in S. No. 85, the words, “ ; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods”, shall be omitted ;
- (vi) S. No. 87 and the entries thereof shall be omitted ;
- (vii) in S. No. 154, in column (3), for the words and figures, “other than computer monitors not exceeding 17 inches”, the words and figures, “other than computer monitors not exceeding 20 inches”, shall be substituted ;
- (viii) S. No. 219 and entries thereof shall be omitted ;
- (ix) in S. No. 222, in column (3), for the words, “other than flints and wicks”, the brackets and words, “[other than flints, wicks or Kitchen gas lighters]”, shall be substituted ;

**(E) in Schedule-V-1.5%,**

- (i) in S.No. 2, in column (3), for the words, “other than Non-Industrial Unworked or simply sawn, cleaved or bruted”, the words, “other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds”, shall be substituted ;

**(F) in Schedule-VI-0.125%,-**

- (i) in S. No. 1, for the entry in column (3), the entry, “Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds”, shall be substituted ;

**(G) in the *Explanation*,** for clause (ii), the following shall be substituted, namely :—

“(ii) (a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase “registered brand name” means,-

- (A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999. irrespective of whether or not the brand is subsequently deregistered;
- (B) a brand registered as on the 15th May 2017 under the Copyright Act, 1957 (14 of 1957) ;
- (C) a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.”;

(H) after paragraph 2, the following Annexure shall be inserted, namely :—

“ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name,—

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that **effect with the jurisdictional Joint Commissioner of State tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii) (a); and

(b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.”

3. This notification shall come into effect from the 22<sup>nd</sup> day of September, 2017.

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

R. D. BHAGAT,

Deputy Secretary to Government.

*Note.*—The Principal notification No. 1/2017-State Tax (Rate), dated 29th June, 2017 was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 183, dated the 29th June, 2017, and was last amended *vide* notification No. MGST-1017/C.R.139/Taxation-1, dated the 18th August, 2017 published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 249, dated the 18th August, 2017.