NOTIFICATION
Notification No.42/2017-State Tax (Rate)


No. MGST.1017/C.R. 202(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 “said Act”), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Maharashtra in the Finance Department No. MGST. 1017/C.R. 103(1)/Taxation-1[No. 2/2017-State Tax (Rate)], dated the 29th June 2017, published in the Maharashtra Government Gazette, Part IV-B, Extraordinary No. 182, dated the 29th June 2017, namely:-

1. In the said notification,-

(i) in the Schedule,

(ii) for S. Nos. 8 and 9 and the entries relating thereto, the following shall be substituted, namely: -

<table>
<thead>
<tr>
<th>“8”</th>
<th>0203, 0204, 0205, 0206, 0207, 0208, 0209</th>
<th>All goods, fresh or chilled</th>
</tr>
</thead>
<tbody>
<tr>
<td>“9”</td>
<td>0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210</td>
<td>All goods [other than fresh or chilled] other than those 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I</td>
</tr>
</tbody>
</table>
22 | 0303, 0304, 0305, 0306, 0307, 0308 | All goods [other than fresh or chilled] and other than those 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I”;

(iv) S. Nos. 23, 24 and the entries thereof shall be omitted;

(v) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “30A” | 0504 | All goods, fresh or chilled |
| 30B | 0504 | All goods [other than fresh or chilled] other than those 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I”;

(vi) after S. No. 43 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “43A” | 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I”;

(vii) in S. No. 46, in column (3), for the words “fresh or chilled” the words “fresh or chilled, dried” shall be substituted;

(viii) after S. No. 46 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -
“46A 0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]

46B 08 Dried makhana, whether or not shelled or peeled [other than those 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I];

(ix) in S. No. 77, in the entry in column (3), for the words “Flour of potatoes” the words “Flour, powder, flakes, granules or pellets of potatoes”, shall be substituted;

(x) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“78A 1106 10 10 Guar meal”;

(xi) after S. No. 87 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“87A 1210 10 00 Hop cones, neither ground nor powdered nor in the form of pellets”;

(xii) after S. No. 93 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“93A 1404 90 60 coconut shell, unworked”;  

(xiii) in S. No. 94, for the entry in column 3, the entry “Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar” shall be substituted;

(xiv) in S. No. 103, for the entry in column (3), the entry “Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water”, shall be substituted;
(xv) after S. No. 103 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| 103A | 26 | Uranium Ore Concentrate |

(xvi) after S. No. 136 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| 136A | 7113 | Bangles of lac/ shellac |

(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted, namely:

(b) The phrase “registered brand name” means,
(A) a brand registered as on or after 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 or after the 15th May 2017 under the Copyright Act, 1957(14 of 1957);
(C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country.”.

2. This notification shall come into force with effect from the 15th day of November, 2017.

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

R. D. BHAGAT,
Deputy Secretary to Government.