

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 14th November 2017.

NOTIFICATION

Notification No. 47/2017-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICE TAX ACT, 2017.

No. MGST-1017/C.R. 202(g) /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), 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(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, in the Table, -

(a) against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -

“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”;

(b) the serial number 11B and the entries relating thereto, shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil”.

2. This notification shall come into force with effect from 15th of November, 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*, Extra-ordinary Part IV-B No. 182 dated the 29th June 2017 *vide* Government Notification, Finance Department Notification No. MGST. 1017/C.R.-103(11)/Taxation.-1 [Notification No. 12/2017 – State Tax (Rate)], dated the 29th June 2017 and was last amended by the Government Notification, Finance Department Notification No. MGST-1017/C.R.184 (2)/Taxation.-1 [Notification No. 32/2017 – State Tax (Rate)] published in the *Maharashtra Government Gazette*, Extra-ordinary Part IV-B No. 336 dated the 13th October 2017.