

FINANCE DEPARTMENT

Madam Cama Road, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, Dated the 29th June 2017.

NOTIFICATION**Notification No.8/2017-State Tax (Rate)****MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.**

No. MGST-1017/C.R. 103 (7) / 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 exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the said Act:

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

R. D. BHAGAT,

Deputy Secretary to Government.