

**FINANCE DEPARTMENT**

Madam Kama Road, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, Dated the 29<sup>th</sup> June 2017.

**NOTIFICATION**

**Notification No.9/2017-State Tax (Rate)**

**MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.**

No. MGST-1017/C.R. 103 (8)/ 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 Maharashtra Government, 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 deductor under section 51 of the said Act, 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, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act.

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

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

**R. D. BHAGAT,**

**Deputy Secretary to Government.**