



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ५, अंक ४३(४)]

शनिवार, मार्च ३०, २०१९/चैत्र ९, शके १९४१

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १०९

प्राधिकृत प्रकाशन

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

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 30th March 2019

### NOTIFICATION

Notification No. 05/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1019/C.R.49/Taxation-1.— In exercise of the powers conferred by sub-section (3) of section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification of the Finance Department, No. MGST. 1017/C.R. 103(12)/Taxation-1 [Notification No. 13/2017-State Tax (Rate)], dated the 29th June 2017, was 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, after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

(1)	(2)	(3)	(4)
"5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter.

(1)	(2)	(3)	(4)
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter.”;

(i) in the Explanation, after clause (h), the following clauses shall be inserted, namely :—

- “(i) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (j) the term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (k) the term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).
- (l) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).
- (m) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.
- (n) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”.

2. This notification shall come into force with effect from the 1st of April 2019.

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

J. V. DIPTE,  
Deputy Secretary to Government.

**Note :-** The principal Notification No. MGST. 1017/C.R. 103(12)/Taxation-1 [Notification No. 13/2017- State Tax (Rate)], dated the 29th June 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 182, dated the 29th June 2017 and was last amended by Notification No. MGST. 1018/C.R.-146/Taxation-1 [Notification No. 29/2019- State Tax (Rate)], dated the 31st December 2018, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 469, dated the 31st December 2018.