



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ५, अंक ४३(३)]

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

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असाधारण क्रमांक १०८

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. 07/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1019/C.R.48/Taxation 1.—In exercise of the powers conferred by sub-section (4) 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 notifies that the registered person specified in column (3) of the Table below, shall in respect of supply of goods or services or both specified in column (2) of the Table below, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both, namely :—

Table

Sr. No.	Category of supply of goods and services	Recipient of goods and services
(1)	(2)	(3)
1	Supply of such goods and services or both [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI)]	Promoter.

Sr. No.	Category of supply of goods and services	Recipient of goods and services
(1)	(2)	(3)
	which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in Notification No. 11/ 2017- State Tax (Rate), dated 29th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial No. (3) in the Table, published in <i>Maharashtra Government Gazette</i> , Part IV-B, Extra-ordinary No. 182 dated 29th June, 2017, as amended.	
2	Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in Notification No. 11/ 2017- State Tax (Rate), dated 29th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial No. (3), published in <i>Maharashtra Government Gazette</i> , Part IV-B, Extra-ordinary No. 182 dated 29th June, 2017, as amended.	Promoter.
3	Capital goods falling under any chapter in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) supplied to a promoter for construction of a project on which tax is payable or paid at the rate prescribed for items (i), (ia), (ib), (ic) and (id) against serial number (3) in the Table, in Notification No. 11/ 2017- State Tax (Rate), dated 29th June, 2017, published in <i>Maharashtra Government Gazette</i> , Part IV-B, Extra-ordinary No. 182 dated 29th June, 2017, as amended.	Promoter

Explanation.—For the purpose of this notification,—

- (i) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);

- (iii) 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);
- (iv) “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.
- (v) the term “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.