



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ५, अंक ४३(८)]

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

[पृष्ठ २, किंमत : रुपये ९.००

असाधारण क्रमांक ११३

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. 08/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1019/C.R.54 /Taxation 1. — In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 notification of the in the Government Notification of the Finance Department, No. MGST-1017/C.R. 104/Taxation-1, [Notification No -1/2017- State Tax (Rate)], dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 183, dated the 29th June 2017, namely:-

In the said notification, in Schedule III- 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
"452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub- section 4 of section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), as prescribed in Notification No. 07/ 2019- State Tax (Rate), dated 30th March, 2019, published in <i>Maharashtra Government Gazette</i>, Part IV-B, Extra-ordinary No. 108, dated 30th March, 2019.</p> <p><i>Explanation.</i> For the purpose of this entry,—</p> <p>(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).</p> <p>(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(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).</p> <p>(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.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.</p>

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. 104/Taxation-1 [Notification No -1/2017- State Tax (Rate)], dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 183, dated the 29th June 2017 and was last amended by Notification No. MGST. 1018/C.R.- 142/Taxation-1[Notification No.-24/2018- State Tax (Rate)], dated the 31st December 2018, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 464, dated the 31st December 2018.