



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ५, अंक ४३(९)]

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

[पृष्ठ २, किंमत : रुपये ९.००]

असाधारण क्रमांक ११४

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. 09/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1019/C.R.55/Taxation-1.— In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (herein after referred to as the “said Act”), the Government of Maharashtra, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Notification of the Finance Department, No. GST-1019/C.R. 39/Taxation-1, [Notification No. 2/2019-State Tax (Rate)], dated the 7th March 2019, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 79, dated the 7th March 2019, namely :—

In the said notification,—

(i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely :—

“8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or

finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made thereunder and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.”;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely :—

“(iii) the Maharashtra Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, *mutatis mutandis*, apply to a person paying tax under this notification.”.

2. This notification shall come into force on the 1st day 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. GST. 1019/C.R. 39/Taxation-1 [Notification No. 2/2019-State Tax (Rate)], dated the 7th March 2019, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 79, dated the 7th March 2019.