



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ५, अंक ८७(६)]

गुरुवार, जुलै ४, २०१९/आषाढ १३, शके १९४१

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २११

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 4th July 2019

NOTIFICATION

Notification No. 11/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX, ACT 2017.

No. GST-1019/C.R.76/Taxation-1.— In exercise of the powers conferred by section 55 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) , the Government of Maharashtra, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an International Airport, beyond the immigration counters, making tax free supply of goods to an outgoing International Tourists, as class of persons who shall be entitled to claim refund of applicable State Tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Maharashtra Goods and Services Tax Rules, 2017.

Explanation.— For the purposes of this notification, the expression “outgoing International Tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This Notification shall come into force with effect from the 1st day of July, 2019.

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

J. V. DIPTE,

Deputy Secretary to Government.