



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ५, अंक १३६(३)]

मंगळवार, ऑक्टोबर १, २०१९/आश्विन ९, शके १९४९

[पृष्ठे २१, किंमत : रुपये ९.००]

असाधारण क्रमांक ३८४

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 1st October 2019

NOTIFICATION

Notification No. 14/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1019/C.R.116/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 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, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra ordinary No. 183, dated the 29th June 2017, namely :—

In the said Notification,—

A. in Schedule I – 2.5%,—

- (i) S. No. 33A and the entries relating thereto shall be omitted;
- (ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely :—

“iii. Marine Fuel 0.5% (FO)”;

- (iii) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6305 33 00, 6309],” shall be substituted;

- (iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely :—

“234C	8509	Wet grinder consisting of stone as grinder”;
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(v) S. Nos. 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%, -

(i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be inserted namely:—

"80AA	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods";
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(ii) S. No. 201A and the entries relating thereto shall be omitted;

(iii) after S. No. 205 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely :—

"205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel- electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
205F	8606	Railway or tramway goods vans and wagons, not self- propelled
205G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
205H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing";

(iv) against S. No. 231B, in column (3), after the words "Slide fasteners", the words "and parts thereof", shall be inserted;

C. in Schedule III - 9%,—

(i) against S. No. 24A, in column (3), after the words "coconut water", the words "and caffeinated beverages" shall be inserted;

(ii) against S. No. 108, in column (3), after the words "other closures, of plastics", the brackets, words, letters and figures "(except the items covered in Sl. No. 80AA in Schedule II), shall be inserted;

(iii) in S. No. 400, for the entry in column (3), the entry, "Following motor vehicles of length not exceeding 4000 mm, namely :—

- (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc ; and

(b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department", shall be substituted;

(iv) S. No. 446 and the entries relating thereto shall be omitted;

D. in Schedule IV – 14%,—

(i) after S. No. 12 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely :—

"12A.	22029990	Caffeinated Beverages";
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E. in Schedule V – 1.5%, -

(i) S. No. 3 and the entries relating thereto shall be omitted;

(ii) S. No. 4 and the entries relating thereto shall be omitted;

F. in Schedule VI – 0.125%, -

(i) in S. No. 2, for the entry in column (3), the entry, "precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport", shall be substituted;

(ii) S. No. 2A and the entries relating thereto shall be omitted;

(iii) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport", shall be substituted;

(iv) S. No. 4 and the entries relating thereto, shall be omitted;

2. This Notification shall come into force on the 1st day of October, 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. 01/2017–State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra ordinary No. 183, dated the 29th June, 2017 and was amended by Notification No. GST-1019/C.R.85/Taxation-1,[Notification No. 12/2019-State Tax (Rate)], dated 31st July 2019, Published in the *Maharashtra Government Gazette*, Part-IV-B, Extra ordinary No. 251, dated the 31st July 2019.