

**FINANCE DEPARTMENT**

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 1st October 2019.

**NOTIFICATION**

**Notification No. 23/2019—State Tax (Rate)**

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.-1019/C.R. 116(9) /Taxation 1. — In exercise of the powers conferred by section 148 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 amendments in the Government Notification of the Finance Department, Notification No. GST-1018/C.R.15(4)/Taxation-1[Notification No. 4/2018-State Tax (Rate)], dated the 25th January 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 36, dated the 25th January 2018, namely : —

After paragraph, the following explanation shall be inserted, namely :—

“Explanation-

Nothing contained in this Notification shall apply with respect to the development rights supplied on or after 1st April 2019.”.

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

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

J. V. DIPTE,

Deputy Secretary to Government.

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*Note.*—The principal Notification No.GST.-1018/C.R.15(4)/Taxation-1[Notification No. 4/2018-State Tax (Rate)], dated the 25th January 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 36, dated the 25th January 2018.