

FINANCE DEPARTMENT

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

NOTIFICATION

Notification No. 25/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1019/C.R. 116(11) /Taxation 1. — In exercise of the powers conferred by sub-section (2) of section 7 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the State Government in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely :—

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

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

J. V. DIPTE,
Deputy Secretary to Government.

Explanation. - This Notification is being issued to implement the recommendation of the 26th Goods and Services Tax council meeting held on the 10th March 2018 that no GST shall be leviable on licence fee and application fee, by whatever name it is called, payable for alcoholic liquor for human consumption.