



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ४, अंक १७० (७)]

सोमवार, डिसेंबर ३१, २०१८/पौष १०, शके १९४०

[पृष्ठे ३, किंमत : रुपये ९.००

असाधारण क्रमांक ४६९

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांब्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 31st December 2018.

### NOTIFICATION

Notification No. 29/2018—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R.146 /Taxation 1. — In exercise of the powers conferred by sub-section (3) of section 9 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 in the Government notification of the Finance Department, No. MGST-1017/C.R. 103(12)/Taxation-1, [Notification No -13/2017- State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 182, dated the 29th June 2017, namely :—

In the said notification,—

(i) in the Table,—

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

- (a) a Department or Establishment of the Central Government or State Government or Union territory; or
- (b) local authority; or
- (c) Governmental agencies,

which has taken registration under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

- (b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	Security services (services provided by way of supply of security personnel) provided to a registered person:  Provided that nothing contained in this entry shall apply to, - (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Maharashtra Goods and Services Tax Act,	Any person other than a body corporate	A registered person, located in the taxable territory.”;

(1)	(2)	(3)	(4)
	2017 (Mah. XLIII of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under section 10 of the said Act.		

(ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-

“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 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. MGST-1017/C.R. 103(12)/Taxation-1 [Notification No -13/2017- State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 182, dated the 29th June 2017 and was last amended by Notification No. MGST. 1018/C.R.- 69 (3)/Taxation-1 [Notification No -15/2018- State Tax (Rate)], dated the 27th July 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 249, dated the 27th July 2018.