

**FINANCE DEPARTMENT**

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

*NOTIFICATION*

Notification No. 30/2018—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R.144/Taxation 1.— In exercise of the powers conferred by sub-section (3) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability in the Government notification of the Finance Department, No. MGST-1017/C.R. 103(10)/Taxation-1, [Notification No. 11/2017- 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, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“*Explanation 2.*-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above items shall be re-numbered as *Explanation 1*.

3. 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(10)/Taxation-1 [Notification No. 11/2017- 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 (5)/Taxation-1 [Notification No. 17/2018- State Tax (Rate)], dated the 27th July 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 251, dated the 27th July 2018.