



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ११, अंक २५(७)]

सोमवार, फेब्रुवारी १७, २०२५/माघ २८, शके १९४६

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ७१

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

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,
Mumbai 400 032, dated the 17th February, 2025.

NOTIFICATION

Notification No. 07/2025-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1025/C.R.-11(2)/Taxation1.—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 the notification of the Government of Maharashtra, in the Ministry of 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 Part IV-B, Extra-ordinary No. 182*, dated the 29th June, 2017, namely :—

In the said notification, in the Table,—

(A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

(B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

2. This notification shall come into force with effect from the 16th day of January 2025.

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

MANDAR KELKAR,
Deputy Secretary to Government.

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*, Part IV-B, Extra-ordinary No. 182, dated the 29th June, 2017, and was last amended *vide* Notification No. GST-1024/C.R.-48(2)/Taxation-1[Notification No. 09/2024-State Tax (Rate)], dated the 10th January, 2025, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 16, dated the 10th January, 2025.