



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ११, अंक २५(६)]

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ७०

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. 06/2025-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1025/C.R.-11(1)/Taxation-1.—In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification of Finance Department No.MGST.1017/C.R.103(11)/Taxation-1 [Notification No. 12/2017-State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.182, dated 29th June 2017, namely :—

(i) In the said notification, in the table,—

(A) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted ;

(B) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely :—

(1)	(2)	(3)	(4)	(5)
“36B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil”

(१)

(C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :—

“(f) a training partner approved by the National Skill Development Corporation,”
(ii) in paragraph 2 of the said notification,

(A) item (w) shall be omitted with effect from the 1st day of April, 2025 ;

(B) after item (zj), the following item shall be inserted, namely :—

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).”.

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(11)/Taxation-1 [Notification No. 12/2017-State Tax (Rate)], dated the 29th June 2017, was 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(1)/Taxation 1. -[Notification No. 08/2024-State Tax (Rate)], dated 10th January, 2025, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 15, dated 10th January, 2025.