



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ११, अंक २५(२)]

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ६६

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. 02/2025-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1025/CR-10(1)/Taxation-1.—In exercise of the powers conferred by sub-section (1) of section 11 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(1)/Taxation-1-[Notification No.2/2017- 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,—

(a) in the Schedule, after S. No. 105 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :—

“105A.	30	Gene Therapy”;
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(b) in the Explanation, for clause (ii) and proviso appended to it, the following clause shall be substituted, namely :—

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (1) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force on 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(1)/Taxation-1 [Notification No. 2/2017-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-1524/C.R.28 (1)/Taxation-1. [Notification No. 03/2024- State Tax (Rate)], dated 23rd August, 2024, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.315, dated 23rd August, 2024].