



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ११, अंक ५(४)]

शुक्रवार, जानेवारी १०, २०२५/पौष २०, शके १९४६

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १४

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 10th January, 2025.

NOTIFICATION

Notification No. 07/2024-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1024/C.R.-48/Taxation 1.-In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 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(10)/Taxation-1.[Notification No.11/2017-State Tax(Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No.182, dated the 29th June, 2017, namely :-

1. In the said notification, in the Table, against serial number 8,

- (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely :-

| (3) | (4) | (5) |
|--|-----|---|
| “(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis. | 2.5 | Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation].”. |

- (ii) in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

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 (10)/Taxation-1 [Notification No. 11/2017-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. MGST-1023/C.R.62/Taxation-1 [Notification No. 12/2023- State Tax (Rate)], dated the 23rd November, 2023, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 430, dated the 23rd November, 2023.