



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ११, अंक ५(२)]

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

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १२

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.05/2024-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1024/C.R.-47/Taxation-1.-In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 Government Notification of Finance Department, No. MGST-1017/C.R.104/ Taxation-1 [Notification No.1/2017-State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 183, dated the 29th June, 2017, namely :-

In the said notification,-

(a) after Schedule I – 2.5% , in List 1, after serial number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely :-

“(233) TrastuzumabDeruxtecan

(234) Osimertinib

(235) Durvalumab”;

(b) in Schedule II - 6%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

“32C	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)”;
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(c) in Schedule III - 9%,—

(i) against S. No. 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “ un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted;

(ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely :-

“435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles”;
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(d) in Schedule IV – 14%, after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

“210A	9401 20 00	Seats of a kind used for motor vehicles”.
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2. This notification shall come into force on 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.104/ Taxation-1 [Notification No. 1/2017- State Tax (Rate)], dated the 29th June 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 183, dated the 29th June 2017 and was last amended *vide* Notification No. GST-1524/C.R.28/Taxation-1. [Notification No. 02/2024- State Tax (Rate)], dated 23rd August, 2024, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 314, dated 23rd August, 2024].