



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ७, अंक ७०(३)]

बुधवार, जून ९, २०२१/ज्येष्ठ १९, शके १९४३

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १५४

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांन्वितिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 9th June 2021.

NOTIFICATION

Notification No. 02/2021 - State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST/1021 / C.R. 57(A) / 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, Extra-ordinary No. 182, dated the 29th June, 2017, namely:—

In the said notification, in the Table,—

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3) , in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely—

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.” ;

(b) in serial number 25,—

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely—

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-”

(ii) in item (ii) in column (3), for the word, brackets, figures and letter “ and (ia)”, the brackets, figures, letter and word “,(ia) and (ib)” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

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 by Notification No. GST. 1020/C.R.-40/Taxation-1 [Notification No. 02/2020- State Tax (Rate)], dated the 7th April 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 104, dated the 7th April 2020.