



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ७, अंक १२७ (८)]

गुरुवार, ऑक्टोबर १४, २०२१/आश्विन २२, शके १९४३

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३०८

प्राधिकृत प्रकाशन

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

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 14th October 2021.

### NOTIFICATION

### NOTIFICATION NO. 10/2021 - STATE TAX (RATE)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1021 / C.R. 92(D) / Taxation-1. —In exercise of the powers conferred by sub-section (3) of section 9 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 notification of the Finance Department No, MGST-1017/C.R.103 (3)/Taxation-1. [Notification No. 4/2017-State Tax], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 182, dated the 29th June, 2017, namely:—

In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“ 3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely: — (a) Of peppermint (Menthapiperita); (b) Of other mints : Spearmint oil (ex- menthaspicata), Water mint-oil (ex- mentha aquatic), Horsemint oil (ex- menthasylvestries), Bergament oil (ex-mentha citrate).	Any Unregistered Person	Any Registered Person.”;
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2. This notification shall come into force on the 1st day of October, 2021.

By order and in the name of the Governor of Maharashtra,

MANDAR KELKAR,  
Deputy Secretary to Government.

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*Note:—*The Principal Notification No. MGST-1017/C.R.103(3)/Taxation-I [NotificationNo. 4/2017- State Tax (Rate)], dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 182, dated the 29th June 2017 and was last amended by Notification No. GST. 1018/C.R.- 51/ Taxation-I [NotificationNo. 11/2018- State Tax (Rate)], dated the 29th May 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 174, dated the 29th May 2018.