

**FINANCE DEPARTMENT**

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 13th October 2017.

*NOTIFICATION*

Notification No.38/2017-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/CR 184(8)/Taxation-1.—In exercise of the power conferred by the 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 amendment in the notification of the Government Notification of the Finance Department No. MGST-1017/C.R.103(7)/Taxation-1 [No.8/2017-State Tax (Rate)] dated the 29th June 2017, in the Maharashtra Government *Gazette*, Part IV-B, Extraordinary No. 182, dated the 29th June 2017, namely:—

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No. 8/2017-State Tax (Rate) dated the 29th June 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

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

R. D. BHAGAT,  
Deputy Secretary to Government.

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*Note.*— The principal notification was published in the Maharashtra Government Gazette, Extraordinary Part IV-B No. 182 dated the 29th June 2017 *vide* Government Notification, Finance Department Notification No. MGST-1017/C.R. 103(7)/Taxation-1 [Notification No.8/2017-State Tax (Rate)], dated the 29th June 2017.