



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ३, अंक १४२]

बुधवार, ऑक्टोबर १८, २०१७/आश्विन २६, शके १९३९

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३४१

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

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 18th October 2017.

NOTIFICATION

Notification No. 39/2017-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX Act, 2017.

No. MGST.1017/CR-187/Taxation-1.—In exercise of the power conferred by the sub-section (1) 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 notifies the state tax rate of 2.5 *per cent.* on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely :—

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1.	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional joint commissioner of the State tax, as the case may be, may allow in this regard.

Explanation.—

(1) In this notification, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

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

R. D. BHAGAT,
Deputy Secretary to Government.