

FINANCE DEPARTMENT

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

NOTIFICATION

Notification No. 37/2017-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/CR. 184(7)/Taxation-1.- In exercise of the power conferred by 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 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 specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

Sr. No.	Chapter, heading, sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of state tax applicable otherwise on such goods under Notification No. 1/2017-State Tax (Rate) dated, 29th June 2017 published in the <i>Maharashtra Government Gazette</i> , Extra-ordinary, Part IV-B No. 183 dated the 29th June 2017.	1
2.	87	Motor Vehicles	65% of state tax applicable otherwise on such goods under Notification No. 1/2017-State Tax (Rate) dated, 29th June 2017 published in the <i>Maharashtra Government Gazette</i> , Extra-ordinary, Part IV-B No. 183 dated the 29th June 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July 2020.

Explanation –For the purposes of this notification, -

- (i) “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).

- (ii) 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.

ANNEXURE

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1st July 2017 and supplied on lease before 1st July 2017
2.	<p>(i) The supplier of Motor Vehicle is a registered person.</p> <p>(ii) Such supplier had purchased the Motor Vehicle prior to 1st July 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles.</p>

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

R. D. BHAGAT,
Deputy Secretary to Government.