

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 25th January 2018.

NOTIFICATION

Notification No. 3/2018-State Tax (Rate).

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No.GST.1018/C.R.15(3)/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 Government Notification of the Finance Department Notification No. MGST.1017/C.R.- 103(12)/Taxation.-1 [Notification No. 13/2017-State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Extra ordinary, Part IV-B No. 182, dated the 29th June 2017, namely : —

In the said notification,—

(i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely : —

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or Local authority by way of renting of immovable property to a person registered under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017).	Central Government, State Government, Union territory or Local authority	Any person registered under the Maharashtra Goods and Services Tax Act, 2017.”;

(ii) in the *Explanation*, after clause (e), the following clause shall be inserted, namely :—

“(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).”.

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

R. D. BHAGAT,

Deputy Secretary to Government.

Note.—The principal notification was published in the *Maharashtra Government Gazette*, Extra-ordinary No. IV-B 182, dated the 29th June 2017, *vide* Government Notification, Finance Department Notification No. MGST.1017/C. R.-103(12)/Taxation-1 [Notification No. 13/2017 – State Tax (Rate)], dated the 29th June 2017, and was last amended by Finance Department Notification No. MGST.1017/C.R.-184(3)/Taxation-1 [Notification No. 33/2017-State Tax (Rate)], dated the 13th October 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary Part IV-B No. 336, dated the 13th October 2017.