

**FINANCE DEPARTMENT**

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

**NOTIFICATION**

Notification No. 9/2018-State Tax (Rate).

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R.16(4)/Taxation-1.- In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 11 of the said Act, the Government of Maharashtra, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments in the Government Notification of the Finance Department No. MGST/C.R.-202(e)/Taxation-1 [Notification No. 45/2017- State Tax (Rate)], dated the 14th November, 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 374, dated the 14th November, 2017, namely :—

In the said notification, —

(1) in the Table, —

(a) against serial number 1,—

(i) in column (2), for the entry, the following entry shall be substituted, namely :—

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted ;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

“*Explanation 2.*— For the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the *Gazette of India*, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

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.-202(e)/Taxation-1 [Notification No. 45/2017 – State Tax (Rate)], dated the 14th November, 2017.