

**Notifications on Mah.GST Act, 2017 / Mah.VAT Act, 2002**

Sr No	Notificaiton No & Date of Issue	Subject of Notification	Link
1	No. GST-1018/C.R.144 /Taxation 1. dated 31st December 2018.	Notification No. 30/2018-State Tax (Rate)- To insert explanation in an item in notification No. 11/2017 - State Tax (Rate) by exercising powers conferred under section 11(3) of MGST Act, 2017.	<a href="https://mahagst.gov.in/sites/default/files/30-2018.pdf">https://mahagst.gov.in/sites/default/files/30-2018.pdf</a>
2	No. GST-1018/C.R.146 /Taxation 1. dated 31st December 2018.	Notification No. 29/2018-State Tax (Rate)- Amendment to Notification No. 13/2017- State Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM).	<a href="https://mahagst.gov.in/sites/default/files/29-2018.pdf">https://mahagst.gov.in/sites/default/files/29-2018.pdf</a>
3	No. GST-1018/C.R.145 /Taxation 1. dated 31st December 2018.	Notification No. 28/2018-State Tax (Rate)- Amendment to Notification No. 12/2017- State Tax (Rate) so as to exempt certain services.	<a href="https://mahagst.gov.in/sites/default/files/28-2018.pdf">https://mahagst.gov.in/sites/default/files/28-2018.pdf</a>
4	No. GST-1018/C.R.144 /Taxation 1. dated 31st December 2018.	Notification No. 27/2018-State Tax (Rate)- Amendment to Notification No. 11/2017- State Tax (Rate) so as to notify MGST rates of various services.	<a href="https://mahagst.gov.in/sites/default/files/27-2018_0.pdf">https://mahagst.gov.in/sites/default/files/27-2018_0.pdf</a>
5	No. GST-1018/C.R. 147/Taxation-1. dated 31st December 2018.	Notification No. 26/2018- State Tax (Rate)-To exempt state tax on supply of gold by nominated agencies to registered persons.	<a href="https://mahagst.gov.in/sites/default/files/26-2018.pdf">https://mahagst.gov.in/sites/default/files/26-2018.pdf</a>
6	No. GST-1018/C.R.143 /Taxation 1. dated 31st December 2018.	Notification No. 25/2018 -State Tax (Rate)-Amendment to Notification No. 2/2017-State Tax (Rate) dated 29.06.2017 to exempt MGST on goods.	<a href="https://mahagst.gov.in/sites/default/files/25-2018.pdf">https://mahagst.gov.in/sites/default/files/25-2018.pdf</a>
7	No. GST-1018/C.R.142 /Taxation 1. dated 31st December 2018.	Notification No. 24/2018 -State Tax (Rate)-Amendment to Notification No. 1/2017-State Tax (Rate) dated 29.06.2017 to change MGST rates on goods.	<a href="https://mahagst.gov.in/sites/default/files/24-2018-.pdf">https://mahagst.gov.in/sites/default/files/24-2018-.pdf</a>
8	No. GST-1018/C.R. 152/Taxation-1, dated 31st December 2018.	Notification No. 77/2018-State Tax - To fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-4 for the period July, 2017 to September, 2018.	<a href="https://mahagst.gov.in/sites/default/files/77-2018%20%281%29.pdf">https://mahagst.gov.in/sites/default/files/77-2018%20%281%29.pdf</a>
9	No. MGST-1018/C.R. 150/Taxation-1. dated 31st December 2018.	Notification No. 76/2018-State Tax- To specify the late fee payable for delayed filing of FORM GSTR-3B and fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-3B for the period July, 2017 to September, 2018 in specified cases.	<a href="https://mahagst.gov.in/sites/default/files/76-2018%20%281%29_0.pdf">https://mahagst.gov.in/sites/default/files/76-2018%20%281%29_0.pdf</a>
10	No. MGST-1018/C.R. 151/Taxation-1. dated 31st December 2018.	Notification No. 75/2018-State Tax- To fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July, 2017 to September, 2018 in specified cases.	<a href="https://mahagst.gov.in/sites/default/files/75-2018%20%281%29.pdf">https://mahagst.gov.in/sites/default/files/75-2018%20%281%29.pdf</a>
11	No. GST-1018/C.R. 149/Taxation-1. dated 31st December 2018.	Notification No. 73/2018-State Tax- To exempt supplies made by Government Departments and PSUs to other Government Departments and vice-versa from TDS.	<a href="https://mahagst.gov.in/sites/default/files/73-2018.pdf">https://mahagst.gov.in/sites/default/files/73-2018.pdf</a>
12	No. JC(HQ)-1/GST/2018/Noti/Returns/ADM-8, dated 31st December 2018.	Notification No. 72/2018-State Tax- To extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.	<a href="https://mahagst.gov.in/sites/default/files/72-2018.pdf">https://mahagst.gov.in/sites/default/files/72-2018.pdf</a>
13	No. MGST-1018/C.R.156/Taxation 1. dated 31st December 2018	Notification No. 71/2018-State Tax-To extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers	<a href="https://mahagst.gov.in/sites/default/files/71-2018.pdf">https://mahagst.gov.in/sites/default/files/71-2018.pdf</a>
14	No. JC(HQ)-1/GST/2018/Noti/Returns/ADM-8. dated 31st December 2018.	Notification No. 70/2018-State Tax- To extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	<a href="https://mahagst.gov.in/sites/default/files/70-2018.pdf">https://mahagst.gov.in/sites/default/files/70-2018.pdf</a>
15	No. JC(HQ)-1/GST/2018/Noti/Returns/ADM-8. dated 31st December 2018.	Notification No. 69/2018-State Tax- To extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	<a href="https://mahagst.gov.in/sites/default/files/69-2018.pdf">https://mahagst.gov.in/sites/default/files/69-2018.pdf</a>
16	No. JC(HQ)-1/GST/2018/Noti/Returns/ADM-8. dated 31st December 2018.	Notification No. 68/2018-State Tax-To extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	<a href="https://mahagst.gov.in/sites/default/files/68-2018.pdf">https://mahagst.gov.in/sites/default/files/68-2018.pdf</a>
17	No. GST-1018/C.R.155 /Taxation 1. dated 31st December 2018.	Notification No. 67/2018-State Tax-To extend the time period specified in Notification No. 31/2018-State Tax- dated 08.08.2018 for availing the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process.	<a href="https://mahagst.gov.in/sites/default/files/67-2018.pdf">https://mahagst.gov.in/sites/default/files/67-2018.pdf</a>
18	Corrigendum No. J.C./(HQ)-1/GST/2018/Noti/Returns/ADM-8. dated the 8th January 2019.	Corrigendum to Notification No. JC(HQ)-1/GST/2018/Noti/Returns/ADM-8.dated 31st December 2018.[69/2018 State Tax]	<a href="https://mahagst.gov.in/sites/default/files/Corrigendum.pdf">https://mahagst.gov.in/sites/default/files/Corrigendum.pdf</a>

Sr No	Circular No & Date of Issue	Subject of Circular	Link
1	38 T of 2018, dated 31st December 2018	Trade Circular on clarification on refund related issued	<a href="https://mahagst.gov.in/sites/default/files/38%20T%20of%2018_1.pdf">https://mahagst.gov.in/sites/default/files/38%20T%20of%2018_1.pdf</a>
2	39 T of 2018, dated 31st December 2018	Trade Circular on Scope of Principal-agent relationship in the context of Schedule I of the MGST Act	<a href="https://mahagst.gov.in/sites/default/files/39%20T%20of%2018.pdf">https://mahagst.gov.in/sites/default/files/39%20T%20of%2018.pdf</a>
3	40 T of 2018, dated 31st December 2018	Trade Circular on Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16.	<a href="https://mahagst.gov.in/sites/default/files/40%20T%20of%2018.pdf">https://mahagst.gov.in/sites/default/files/40%20T%20of%2018.pdf</a>
4	41 T of 2018, dated 31st December 2018	Trade Circular on Clarifications of issues under GST related to casual taxable person and recovery of excess Input Tax Credit distributed by an Input Service distributor.	<a href="https://mahagst.gov.in/sites/default/files/41%20T%20of%2018_1.pdf">https://mahagst.gov.in/sites/default/files/41%20T%20of%2018_1.pdf</a>
5	42 T of 2018, dated 31st December 2018	Trade Circular on clarification on the procedure in respect of return of time expired drugs or medicines.	<a href="https://mahagst.gov.in/sites/default/files/42%20T%20of%2018.pdf">https://mahagst.gov.in/sites/default/files/42%20T%20of%2018.pdf</a>
6	43 T of 2018, dated 31st December 2018	Trade Circular on Scope of principal and agent relationship under Schedule I of MGST Act, 2017 in the context of del-crede agent	<a href="https://mahagst.gov.in/sites/default/files/43%20T%20of%2018.pdf">https://mahagst.gov.in/sites/default/files/43%20T%20of%2018.pdf</a>
7	44 T of 2018, dated 31st December 2018	Trade Circular on Clarification on creation issues (sale by government departments to unregistered person; levibility of penalty under section 73(11) of the MGST Act; rate of tax in case of debit notes/credit notes issued under section 142(2) of the MGST Act; applicability of notification No. 50/2018-State Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST	<a href="https://mahagst.gov.in/sites/default/files/44%20T%20of%2018_0.pdf">https://mahagst.gov.in/sites/default/files/44%20T%20of%2018_0.pdf</a>
8	45 T of 2018, dated 31st December 2018	Trade Circular on Denial of composition option by tax authorities and effective date thereof	<a href="https://mahagst.gov.in/sites/default/files/45%20T%20of%2018.pdf">https://mahagst.gov.in/sites/default/files/45%20T%20of%2018.pdf</a>
9	46 T of 2018, dated 31st December 2018	Trade Circular on Clarification on export of services under GST	<a href="https://mahagst.gov.in/sites/default/files/46%20T%20of%2018.pdf">https://mahagst.gov.in/sites/default/files/46%20T%20of%2018.pdf</a>
10	47 T of 2018, dated 31st December 2018	Trade Circular on Clarification on refund related issues	<a href="https://mahagst.gov.in/sites/default/files/47%20T%20of%2018.pdf">https://mahagst.gov.in/sites/default/files/47%20T%20of%2018.pdf</a>
11	48 T of 2018, dated 31st December 2018	Trade Circular on Clarification regarding GST rates & classification (goods)	<a href="https://mahagst.gov.in/sites/default/files/48%20T%20of%2018.pdf">https://mahagst.gov.in/sites/default/files/48%20T%20of%2018.pdf</a>
12	49 T of 2018, dated 31st December 2018	Trade Circulars on Clarification regarding GST tax rate for Sprinkler and Drip Irrigation System including laterals	<a href="https://mahagst.gov.in/sites/default/files/49%20T%20of%2018.pdf">https://mahagst.gov.in/sites/default/files/49%20T%20of%2018.pdf</a>
13	01 T of 2019, dated 1st January 2019	Trade Circular on Applicability of GST on various programmes conducted by Indian Institute of Managements (IIMs)	<a href="https://mahagst.gov.in/sites/default/files/01%20T%20of%2019_0.pdf">https://mahagst.gov.in/sites/default/files/01%20T%20of%2019_0.pdf</a>
14	02 T of 2019, dated 1st January 2019	Trade Circular on Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC)	<a href="https://mahagst.gov.in/sites/default/files/02%20T%20of%2019.pdf">https://mahagst.gov.in/sites/default/files/02%20T%20of%2019.pdf</a>
15	03 T of 2019, dated 1st January 2019	Trade Circular on Clarification on issue of classification of service of printing of pictures covered under 998986.	<a href="https://mahagst.gov.in/sites/default/files/03%20T%20of%2019_0.pdf">https://mahagst.gov.in/sites/default/files/03%20T%20of%2019_0.pdf</a>
16	04 T of 2019, dated 1st January 2019	Trade Circular on Clarification on GST rate applicable on supply of food and beverage services by educational institution	<a href="https://mahagst.gov.in/sites/default/files/04%20T%20of%2019.pdf">https://mahagst.gov.in/sites/default/files/04%20T%20of%2019.pdf</a>
17	05 T of 2019, dated 1st January 2019	Trade Circular on GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company.	<a href="https://mahagst.gov.in/sites/default/files/05%20T%20of%2019.pdf">https://mahagst.gov.in/sites/default/files/05%20T%20of%2019.pdf</a>
Sr No	Order No & Date of Issue	Subject of Order	Link
1	No. GST-1018/CR 154(B)/Taxation-1. dated 31st December 2018.	Order No. 04/2018-State Tax-Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the MGST Rules, 2017 in certain cases.	<a href="https://mahagst.gov.in/sites/default/files/order-04-2018.pdf">https://mahagst.gov.in/sites/default/files/order-04-2018.pdf</a>
2	No. GST-1018/CR 154(A)/Taxation-1. dated 31st December 2018.	Order No. 03/2018-State Tax-Constitution of Standing Committee under sub-rule (4) of rule 97 of MGST Rules, 2017.	<a href="https://mahagst.gov.in/sites/default/files/order-03-2018.pdf">https://mahagst.gov.in/sites/default/files/order-03-2018.pdf</a>
3	No. GST-1018/CR 154/Taxation-1., dated 31st December 2018	Order No. 02/2018-State Tax-Incidence of GST on providing catering services in train - Regarding.	<a href="https://mahagst.gov.in/sites/default/files/order-02-2018_4.pdf">https://mahagst.gov.in/sites/default/files/order-02-2018_4.pdf</a>