

**GOVERNMENT OF MAHARASHTRA  
FINANCE DEPARTMENT**

**Mumbai: 29th June 2017.**

**Notification No. 15/2017 - State Tax (Rate)**

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R. 103 (14) / Taxation- 1.-In exercise of the powers conferred by sub-section (3) of section 54 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as the "said Act"), the Government of Maharashtra, on the recommendations of the Council, hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Act in case of supply of services <sup>1</sup>[of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier].

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

**R. D. BHAGAT,  
Deputy Secretary to Government**

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**Notes:**

1. Substituted vide Notification No.15/2023–State Tax (Rate), dated 23.11.2023, w.e.f. 20.10.2023; earlier read as: "*specified in sub-item (b) of item 5 of Schedule II of the Maharashtra Goods and Services Tax Act*".

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