



FINANCE DEPARTMENT Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya, Mumbai 400 032, dated the 4th September, 2023. NOTIFICATION Notification No. 37/2023—State Tax Maharashtra Goods and Services Tax Act, 2017. No. GST.1023/C.R.44(1)/Taxation-1.— In exercise of the powers conferred by section 148 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 the electronic commerce operator who is required to collect tax at source under section 52 of the said Act as the class of persons who shall follow the following