



**भारत सरकार  
सत्यमेव जयते  
गोवा राज्य सरकार  
गोवा वित्त विभाग**

[196, +121(5)]

गोवा सरकार, 7, 2020/ +16, 1942

[13, 2020 : 9.00]

+1302

गोवा वित्त विभाग

गोवा वित्त विभाग, गोवा वित्त विभाग, मंत्रालय, मुंबई 400 032,  
(13, 2020 + 16, 1942) + 16, 1942

## FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya, Mumbai 400 032,  
dated the 7th December 2020.

## NOTIFICATION

Notification No. 90/2020 - State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020 / C.R. 108 / Taxation-1.— In exercise of the powers conferred by the first proviso to rule 46 of the Maharashtra Goods and Services Tax Rules, 2017, the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendment in the Government notification of the Finance Department, No. MGST-1017/C.R.103(19)/Taxation-1., dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.182, dated the 29th June, 2017, namely:-

In the said notification, after the first proviso, the following proviso shall be inserted, namely,—

Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules –

S.No. (1)	Chemical name (2)	HSN Code (3)
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100
2	Dimethyl propylphosphonate	29313200
3	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	29313600
4	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29313700
5	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6	Dimethyl methylphosphonate	29313100
7	Diethyl ethylphosphonate	29313300
8	Methylphosphonic acid with ( aminoiminomethyl) urea ( 1: 1)	29313800
9	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10	2,2-Diphenyl-2-hydroxyacetic acid	29181700
11	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29211400
12	2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200
13	2-(N,N-Diethylamino)ethylchloride hydrochloride	29211300
14	2-(N,N-Diisopropylamino)ethanol	29221800
15	2-(N,N-Diethylamino )ethanethiol	29306000
16	Bis(2-hydroxyethyl)sulfide	29307000
17	2-(N,N-Dimethylamino)ethanethiol	29309092
18	Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6- triamine	As applicable
19	3-Quinuclidinol	29333930
20	R-( - )-3-Quinuclidinol	29333930
21	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro undecane 3,9- dioxide [5.5]	29313900
22	Propylphosphonic dichloride	29313900
23	Methylphosphonic dichloride	29313900
24	Diphenyl methylphosphonate	29313900
25	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	29313900
26	Methylphosphonic acid	29313900
27	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
28	Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900
29	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30	Bis (polyoxyethylene) methylphosphonate	39072090
31	Poly(1,3-phenylene methyl phosphonate)	39119090
32	Dimethylmethylphosphonate, polymer with oxirane and	38249900

S.No. (1)	Chemical name (2)	HSN Code (3)
	phosphorus oxide	
33.	Carbonyl dichloride	28121100
34.	Cyanogen chloride	28531000
35.	Hydrogen cyanide	28111200
36.	Trichloronitromethane	29049100
37.	Phosphorus oxychloride	28121200
38.	Phosphorus trichloride	28121300
39.	Phosphorus pentachloride	28121400
40.	Trimethyl phosphite	29202300
41.	Triethyl phosphite	29202400
42.	Dimethyl phosphite	29202100
43.	Diethyl phosphite	29202200
44.	Sulfur monochloride	28121500
45.	Sulfur dichloride	28121600
46.	Thionyl chloride	28121700
47.	Ethyldiethanolamine	29221720
48.	Methyldiethanolamine	29221710
49.	Triethanolamine	29221500

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

MANDAR KELKAR,  
Deputy Secretary to Government.

*Note:* The principal Notification No. MGST-1017/C.R.103(19)/Taxation-1., dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No.182, dated the 29th June, 2017 and was last amended *vide* notification No. 78/2020-State Tax, GST-1020/C.R.-97B/Taxation-1., dated 23rd October,2020 was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No.258, dated the 23rd October,2020.