

ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL IMPORTANCE) ACT, 1957 (58 OF 1957)

24th December, 1957

An Act to provide for the levy and collection of additional duties of excise on certain goods and for the distribution of a part of the net proceeds thereof among the States in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its second report dated the 18th December, 1950.

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:

1. Short title and extent. (1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

(2) It extends to the whole of India.

2. Definitions. In this Act,

(a) "additional duties" means the duties of excise levied and collected under sub-section (1) of Section 3;

(b) "State" does not include a Union territory;

(c) Omitted.

3. Levy and collection of Additional Duties. (1) There shall be levied and collected in respect of the goods described in column (3) of the First Schedule produced or manufactured in India and on all such goods lying in stock within the precincts of any factory, warehouse or other premises where the said goods were manufactured, stored or produced, or in any premises appurtenant thereto duties of excise at the rate or rates specified in column (4) of the said Schedule.

(2) The duties of excise referred to in sub-section (1) in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excise Act, 1944 (1 of 1944), or any other law for the time being in force.

(3) The provisions of the Central Excise Act, 1944 (1 of 1944), and the rules made thereunder, including those relating to refunds, exemptions from duty, offences and penalties, shall, so far as may be, apply in relation to the levy and collection of the additional duties as they apply in relation to the levy and collection of the duties of excise on the goods specified in sub-section (1)

4. Distribution of additional duties among States. During each financial year, there shall be paid out of the Consolidated Fund of India to the States in accordance with the provisions of the Second Schedule such sums, representing a part of the net proceeds of the additional duties levied and collected during that financial year, as are specified in that Schedule.

5. Expenditure to be charged on the Consolidated Fund of India. Any expenditure under the provisions of this Act shall be expenditure charged on the Consolidated Fund of India.

6. Powers to make rules. (1) The Central Government may, by notification in the Official Gazette, make rules providing for the time at which and the manner in which any payments under the provisions of this Act, are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters.

(2) Every rule made under this section shall be laid as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

7. Declaration of certain goods to be of special importance in inter-State trade or commerce. Repealed by Act No. 31 of 1958, s. 12 (w.e.f. 1-10-1958).

ADDITIONAL DUTIES OF EXCISE (TEXTILES AND TEXTILE ARTICLES) ACT, 1978 (40 OF 1978)

6th December, 1978

An Act to provide for the levy and collection of additional duties of excise on certain textiles and textile articles.

BE it enacted by Parliament in the Twenty-ninth Year of the Republic of India as follows:

1. Short title and commencement.(1) This Act may be called the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978.

(2) It shall be deemed to have come into force on the 4th day of October, 1978.

2. Omitted

3. Levy and collection of additional duties of excise on certain textiles and textile articles. (1) When goods of the description mentioned in the Schedule chargeable with a duty of excise under the Central Excise Act, 1944 (1 of 1944), read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable (not being a notification providing for any exemption for giving credit with respect to, or reduction of duty of excise under the said Act on such goods equal to, any duty of excise under the said Act, or the additional duty under Section 3 of the Customs Tariff Act, 1975 (51 of 1975), already paid on the raw material used in the production or manufacture of such goods), are assessed to duty, there shall be levied and collected a duty of excise equal to fifteen per cent of the total amount so chargeable on such goods.

(2) The duties of excise referred to in sub-section (1) in respect of the goods specified in the Schedule shall be in addition to the duties of excise chargeable on such goods under the Central Excise Act, 1944 (1 of 1944), or any other law for the time being in force and shall be levied for the purpose of Union and the proceeds thereof shall not be distributed among the States.

(3) The provisions of the Central Excise Act, 1944 (1 of 1944), and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, so far as may be, apply in relation to the levy and collection of the duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules.

4. Repeal and saving. (1) The Additional Duties of Excise (Textiles and Textile Articles) Ordinance, 1978 (4 of 1978), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE SCHEDULE

(See Section 3)

NOTES

1. In this Schedule "Chapter" and "heading" mean a Chapter or heading in the Schedule to the Central Excise Tariff Act, 1985.

2. The rules for the interpretation of the Schedule to the Central Excise Tariff Act, 1985, and the Section and Chapter Notes of the said Schedule shall apply for the purposes of classification of goods specified in this Schedule.

Sl. No.

Description of goods

(1)

(2)

1. Silk, that is to say, all goods falling within Chapter 50.
2. Wool, that is to say, all goods falling within Chapter 51 other than fabrics of heading Nos. 51.10, 51.11 and 51.12.
3. Cotton, that is to say, all goods falling within Chapter 52.
4. Man-made filaments, that is to say, all goods falling within Chapter 54.
5. Man-made staple fibres, that is to say, all goods falling within Chapter 55.

6. Terry towelling and similar woven terry fabrics, falling within heading No. 58.02.
7. Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading No. 60.02.
8. Knitted or crocheted fabrics, that is to say, all goods falling within Chapter 60.
9. Metallised yarn, falling within heading No. 56.05.
10. Embroidery in the piece, in strips or in motifs, falling within heading No. 58.05.

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PROVISIONAL COLLECTION OF TAXES ACT, 1931 (16 of 1931)

28th September, 1931

An Act to amend the law providing for the immediate effect for a limited period of provisions in Bills relating to the imposition or increase of duties of customs or excise.

WHEREAS it is expedient to amend the law providing for the immediate effect for a limited period of provisions in Bills relating to the imposition or increase of duties of customs or excise, it is hereby enacted as follows:-

1. Short title. This Act may be called the Provisional Collection of Taxes Act, 1931.

2. Definition. In this Act, a "declared provision" means a provision in a Bill in respect of which a declaration has been made under section 3.

3. Power to make declarations under this Act. Where a Bill to be introduced in Parliament on behalf of Government provides for the imposition or increase of duty of customs or excise, the Central Government may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act.

4. Effect of declarations under this Act, and duration thereof. (1) A declared provision shall have the force of law immediately on the expiry of the day on which the Bill containing it is introduced.

(2) A declared provision shall cease to have the force of law under the provisions of this Act -

(a) when it comes into operation as an enactment, with or without amendment, or

(b) when the Central Government, in pursuance of a motion passed by Parliament, directs, by notification in the Official Gazette, that it shall cease to have the force of law, or

(c) if it has not already ceased to have the force of law under clause (a) or clause (b), then on the expiry of seventy-fifth day after the day on which the Bill containing it was introduced.

5. Certain refunds to be made when declarations cease to have effect. - (1) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the seventy-fifth day after the day on which the Bill containing it was introduced, refunds shall be made of all duties collected which would not have been collected if the provision adopted in the enactment had been the declared provision:

Provided that the rate at which refunds of any duty may be made under this sub-section shall not exceed the difference between the rate of such duty proposed in the declared provision and the rate of such duty in force when the Bill was introduced.

(2) Where a declared provision ceases to have the force of law under clause (b) or clause (c) of sub-section (2) of section 4, refunds shall be made of all duties collected which would not have been collected if the declaration in respect of it had not been made.

6. Repeal. (Repealed by Act 1 of 1938, s. 2 and Sch).

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NOTIFICATION

Finance Department,
Mantralaya, Mumbai 400 032.
dated

Maharashtra Value Added Tax Act, 2002.

No. VAT- /CR /Taxation-1 - In exercise of the powers conferred by entry 6 of Schedule C appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in supersession of Government Notification, Finance Department, No. VAT-1505/ CR-113/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby, specifies the following goods more particularly described in the Schedule appended hereto, to be the aluminium, its alloys and products for the purposes of the said entry 6, namely:-

SCHEDULE

Aluminium, its alloys and products covered from time to time, under the heading, listed below of the Central Excise Tariff Act, 1985 (5 of 1986) :-

Sr. No.	Central Excise Tariff Heading	Name of the Commodity
(1)	(2)	(3)
1	7601	Unwrought Aluminium, whether or not alloyed
2	7602	Aluminium waste and scrap
3	7603	Aluminium powder and flakes
4	7604	Aluminium bars, rods and profiles, whether or not alloyed
5	7605	Aluminium wire
6	7606	Aluminium plates, sheets (including circles) and strips, of a thickness exceeding 0.2 mm
7	7607	Aluminium foil (whether or not printed or backed with paper, paper board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm
8	7608	Aluminium tubes and pipes
9	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
10	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas) of a capacity exceeding 300 liters whether or not lined or heat-insulated but not fitted with mechanical or thermal equipment.
11	7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers) for any material (other than compressed or liquified gas), of a capacity not exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.
12	7613	Aluminium containers for compressed or liquified gas.
13	7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.

Note.-(1)

The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co- operation Council, Brussels apply for the interpretation of this notification.

Note.-(2)

Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

Note.-(3)

Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

Note.-(4)

Where the description against any heading or sub-heading is shown as "other", then the interpretation as provided in Note 2 shall apply.

By order and in the name of the Governor of Maharashtra
SUDHAKAR JAMODE
Deputy Secretary of the Government

NOTIFICATION

Finance Department,
Mantralaya, Mumbai 400 032.

Maharashtra Value Added Tax Act, 2002.

No. _____ In exercise of the powers conferred by entry 39 of Schedule C appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in supersession of Government Notification, Finance Department, No. VAT-1505/ CR-114/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby, specifies the following goods of intangible or incorporeal nature for the purposes of the said entry, namely:-

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Serial No.	Name of the goods of intangible or incorporeal nature
(1)	Patents
(2)	Trademarks
(3)	Import licences including exim scrips, special import licences and duty free advance licences.
(4)	Export Permit or licence or quota
(5)	Software packages
(6)	Credit of Duty Entitlement Pass Book
(7)	Technical know-how
(8)	Goodwill
(9)	Copyright
(10)	Designs registered under the Designs Act, 1911.
(11)	SIM cards used in Mobile Phones
(12)	Franchise, that is to say, an agreement by which the franchisee is granted representational right to sell or manufacture goods or to provide service or undertake any process identified or associated with the franchisor, whether or not a trade mark, service mark, trade name or logo or any symbol, as the case may be, is involved.

By order and in the name of the Governor of Maharashtra
SUDHAKAR JAMODE
Deputy Secretary of the Government

NOTIFICATION

Finance Department
Mantralaya, Mumbai 400 032,
Dated :01.06.2005

Maharashtra Value Added Tax Act, 2002.

No. VAT-1505/CR-109/Taxation-1 - In exercise of the powers conferred by entry 1 of Schedule A appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in supersession of Government Notification, Finance Department, No. VAT-1505/ CR-109/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby, specifies the following manually operated or animal driven agricultural implements for the purpose of the said entry, namely:-

Serial No. (1)	Name of the Agricultural implement. (2)
1.	Agricultural sprayer costing less than Rs. Ten thousand per piece.
2.	Axes.
3.	Bakhar.
4.	Bill hooks (all kinds.).
5.	Bund former
6.	Cane crusher.
7.	Chaff cutter.
8.	Cold crusher.
9.	Cotton plant puller.
10.	Crowbar.
11.	Cultivator.
12.	Dibbler.
13.	Dicher.

14.	Disc harrow.
15.	Disc plough.
16.	Dry farming sets.
17.	Dry land weeder.
18.	Duster.
19.	Fertilizer/seed/broad-caster.
20.	Fertilizer-drills.
21.	Flame gun.
22.	Furmingating pump.
23.	Green manure trampler.
24.	Groundnut decorticator.
25.	Groundnut digger.
26.	Gul boiling pan.
27.	Harrow (Blade, tooth, tine spiked etc.)
28.	Hoes (all types).
29.	Iron Keni
30.	Junor.
31.	Koytal.
32.	Kudal.
33.	Leveller.
34.	Maize sheller.
35.	Manure spreaders.
36.	Manure/seed/screener/cleaner.
37.	Mattock.
38.	Mhot (Iron or Leather).
39.	Mist blower.

40.	Mower.
41.	Narereasan cultivator.
42.	Norwegian harrow.
43.	Okti.
44.	Paddy huller.
45.	Paddy weeders.
46.	Persian wheel and parts thereof.
47.	Petari.
48.	Pick axes (all kinds.)
49.	Plank.
50.	Planters.
51.	Plough (Iron and wooden).
52.	Plough points.
53.	Plough share.
54.	Potato digger.
55.	Powrah.
56.	Puddler.
57.	Pulverisers.
58.	Rahat.
59.	Reapers.
60.	Ridger.
61.	Rooters.
62.	Sara former.
63.	Scieactres.
64.	Scrappers.
65.	Seed curnar-fertilizer drill.

66.	Seed dressing drum.
67.	Seed drills (all types)
68.	Seed grader.
69	Soil injectors.
70.	Sub-soiler.
71.	Sugarcane cutter.
72.	Sulabh chade.
73.	Thresher.
74.	Tools, namely sickle, rake, fork, budding, and pruning knife, secateri, Hedge shear hand, hoe (khurpi), shovel.
75.	Transplanter.
76.	Vila.
77.	Weeding instruments.
78.	Winnowing fan/winnower.
79.	Yoke.
80	Ladder for picking coconuts from the coconut tree Added vide notification no. VAT-1105/CR-179/Taxation-1 dt. 1st September, 2005.

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

SUDHAKAR JAMODE
Deputy Secretary to Government.

Finance Department
Mantralaya,
Mumbai 400 032,
Dt. 01.04.2005

MAHARASHTRA VALUE ADDED TAX ACT, 2002

No. VAT-1505/CR-111/Taxation 1 In exercise of the powers conferred by entry 13 of Schedule A appended to the Maharashtra Value Added Tax Act, 2002 (MAH IX of 2005), the Government of Maharashtra hereby specifies the following handloom accessories, attachments and auxilliary machines for the purposes of the said entry , namely:-

Serial No.	Names of the accessories/ attachments and auxilliary machines
(1)	(2)
1.	Rach
2.	Fani
3.	Cotton healds
4.	Shuttles
5.	Bobbins
6.	Pins
7.	Pickers
8.	Automobile temples
9.	Wire healds
10.	Princs
11.	Perforated emery brass strips for emery roller.
12.	Wooden dobbie
13.	Warping frames worked by hand.
14.	Sectional drum type and warping machine worked by hand and V shaped creel used therewith.

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

SUDHAKAR JAMODE

Deputy Secretary to Government

Finance Department
Manatralaya, Mumbai-400032
Date:01.04.2005

Notification

Maharashtra Value Added Tax Act, 2002

No. VAT-1505/CR-112/Taxation 1 In exercise of the powers conferred by entry 30 of schedule A appended to the Maharashtra Value Added Tax Act, 2002 (MAH.IX of 2005), the Government of Maharashtra hereby specifies the following indigenous handmade musical instruments for the purposes of the said entry, namely:-

Sr.No.	Name of the Indigenous handmade musical instrument
1	Sitar
2	Santoor
3	Sarangi
4	Shehnai
5	Tanpura
6	Mridang
7	Tabla/Dagga set.

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

(SUDHAKAR JAMODE)
Deputy Secretary of the Government

NOTIFICATION

Finance Department
Manatralaya,
Mumbai-400032
Date:01.06.2005

Maharashtra Value Added Tax Act, 2002.

No. VAT-1505/CR-114/Taxation-1 In exercise of the powers conferred by entry 39 of Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in super session of Government Notification, Finance Department, No. VAT-1505/ CR-114/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby, specifies the following goods of intangible or incorporeal nature for the purposes of the said entry, namely:-

Serial No.	Name of the goods of intangible or incorporeal nature
(1)	Patents
(2)	Trade marks
(3)	Import licences including exim scrips, special import licences and duty free advance licences.
(4)	Export Permit or licence or quota
(5)	Software packages
(6)	Credit of Duty Entitlement Pass Book
(7)	Technical know-how

(8)	Goodwill
(9)	Copyright
(10)	Designs registered under the Designs Act, 1911.
(11)	SIM cards used in Mobile Phones
(12)	Franchise, that is to say, an agreement by which the franchisee is granted representational right to sell or manufacture goods or to provide service or undertake any process identified or associated with the franchisor, whether or not a trade mark, service mark, trade name or logo or any symbol, as the case may be, is involved.

By order and in the name of the Governor of Maharashtra

SUDHAKAR JAMODE
Deputy Secretary of the Government

NOTIFICATION

Finance Department
Mantralaya,
Mumbai 400 032,
dated the 01.06.2005

Maharashtra Value Added Tax Act, 2002.

NoVAT-1505/CR-117/TAXATION-1 In exercise of the powers conferred by entry 67 of Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in supersession of Government Notification, Finance Department, No. VAT-1505/ CR-117/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby, specifies the following goods (non-ferrous metals and alloys in primary forms and scrap) more particularly described in the Schedule appended hereto, to be the non-ferrous metal and alloys in primary forms and scrap, for the purposes of the said entry, namely:-

SCHEDULE

Non-ferrous metals and alloys in primary forms and scrap covered from time to time, under the headings, as the case may be, of the Central Excise Tariff Act. 1985 (5 of 1986)-

Serial No.	Central Excise Tariff Heading	Name of the Commodity
(1)	(2)	(3)
1	7401	Copper mattes; cement copper (precipitated copper)
2	7402	Unrefined copper; copper anodes for electrolytic refining
3	7403	Refined copper and copper alloys, unwrought
4	7404	Copper waste and scrap

5	7405	Master alloys of copper
6	7406	Copper powders and flakes
7	7407	Copper bars, rods and profiles
8	7408	Copper wire
9	7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm
10	7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm
11	7411	Copper tubes and pipes
12	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
13	7413	Stranded wire, cables, plaited bands and the like of copper not electrically insulated.
14	7414	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper
15	7416	Copper springs.
16	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
17	7502	Unwrought nickel
18	7503	Nickel waste and scrap
19	7504	Nickel powders and flakes
20	7505	Nickel bars, rods, profiles and wire
21	7506	Nickel plates, sheets, strip and foil
22	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
23	7508	Cloth, grill and netting, of nickel wire; Blanks ordinarily used

		for manufacturing tubes and pipes of nickel.
24	7801	Unwrought lead
25	7802	Lead waste and scrap
26	7803	Lead bars, rods, profiles and wire
27	7804	Lead plates, sheets, strip and foil; lead powders and flakes
28	7805	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
29	7901	Unwrought zinc
30	7902	Zinc waste and scrap
31	7903	Zinc dust, powders and flakes
32	7904	Zinc bars, rods, profiles and wire
33	7905	Zinc plates, sheets, strip and foil
34	7906	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
35	8001	Unwrought tin
36	8002	Tin waste and scrap
37	8003	Tin bars, rods, profiles and wire
38	8004	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm
39	8005	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes
40	8006	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
41	8101	Powders, unwrought tungsten, including bars and rods obtained simply by sintering, bars, and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and

		foil, wire, waste and scrap, tungsten filament.
42	8102	Powders, unwrought molybdenum, including bars and rods obtained simply by sintering, bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil, wire, waste and scrap.
43	8103	Unwrought tantalum, including bars and rods obtained simply by sintering, powders, waste and scrap.
44	8104	Unwrought magnesium, waste and scrap, raspings, turnings and granules graded according to size, powders, other magnesium and magnesium base alloys, wrought, flakes, wire.
45	8105	Cobalt mattes and other intermediate products of cobalt metallurgy, unwrought cobalt, powders, waste and scrap
46	8106	Bismuth, unwrought, waste and scrap of bismuth and bismuth alloys, bismuth wrought.
47	8107	Unwrought Cadmium, powders, waste and scrap Cadmium wrought
48	8108	Unwrought Titanium; powders, waste and scrap, titanium wrought
49	8109	Unwrought Zirconium, powders, waste and scrap
50	8110	Unwrought Antimony, powders, waste and scrap
51	8111	Unwrought Manganese and Manganese base alloys, waste and scrap of Manganese base alloys, wrought Manganese
52	8112	Beryllium unwrought, powders of beryllium, waste and scrap of beryllium Chromium, unwrought powders of chromium, waste and scrap of chromium, Germanium, unwrought, waste and scrap of Germanium, wrought Germanium, Vanadium unwrought, waste and scrap of vanadium, wrought vanadium,

		thallium, unwrought powders of thallium, waste and scrap of thallium, Gallium unwrought, powders of gallium, waste and scrap of gallium, Hafnium unwrought, powders of hafnium, waste and scrap of hafnium, Indium unwrought , powders of indium, waste and scrap of indium, Niobium (collumbium) unwrought, powders of niobium, waste and scrap of niobium, Rhenium unwrought, powders of rhenium, waste and scrap of rhenium.
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Note.-(1)

The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co- operation Council, Brussels apply for the interpretation of this notification.

Note.- (2)

Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

Note.-(3)

Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

Note.-(4)

Where the description against any heading or sub-heading is shown as "other", then the interpretation as provided in Note 2 shall apply.

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

SUDHAKAR JAMODE
Deputy Secretary to the Government.

NOTIFICATION

Finance Department
Mantralaya,
Mumbai 400 032,
Dt.: 01.06.2005

Maharashtra Value Added Tax Act, 2002.

No. VAT-1505/CR-118/TAXATION-1. In exercise of the powers conferred by clause (b) of entry 81 of Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in supersession of Government Notification, Finance Department, No. VAT-1505/ CR-118/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby specifies the following commodities more particularly described in the Schedule appended hereto, to be the articles of personal wear, clothing accessories, made up textile articles and sets, for the purposes of the said entry, namely:-

SCHEDULE

Articles of personal wear, clothing accessories, made up textile articles and sets covered from time to time, under the headings listed below of the Central Excise Tariff Act, 1985 (5 of 1986):-

Serial No. (1)	Central Excise Tariff Heading (2)	Name of the Commodity (3)
1	6111	Babies clothing accessories
2	6115	Panty hose, tights, stocking, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted
3	6116	Gloves, mittens and mitts, knitted or crocheted
4	6117	Other made up clothing accessories, knitted or

		crocheted; knitted or crocheted parts of garments or of clothing accessories
5	6209	Babies' clothing accessories
6	6213	Hand kerchiefs
7	6214	Shawls, scarves, mufflers, mantillas, veils and the like
8	6215	Ties, bow ties and cravats
9	6216	Gloves, mittens and mitts
10	6217	Other made up clothing accessories; stockings, socks, sockettes and the like of cotton other than those of heading 6212
11	6301	Blankets and Travelling Rugs excluding Solapuri Chadar (Upto 30.9.2006)
11	6301	Blankets, Travelling Rugs and Solapuri Chaddars (w.e.f. 1.10.2006 as per notification no. VAT-1506/CR-60-A/Taxation 1 Dt.27.04.06)
12	6302	Bed linen, Table linen, Toilet linen and Kitchen linen
13	6304	Other furnishing articles, excluding Towels and articles of Heading No. 9404 (Upto 30.9.2006)
13	6304	Other furnishing articles and Towels but excluding the articles of Heading No. 9404 (w.e.f. 1.10.2006 as per notification no. VAT-1506/CR-60-A/Taxation 1 Dt.27.04.06)
14	6305	Sacks and bags of a kind used for the packing of goods made from jute and man made textile but excluding cotton textile
15	6307	Floor-cloths, dish- cloths, dusters and similar cleaning cloths of cotton, man-made fibres or other materials.

Note.-(1)

The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co- operation Council, Brussels apply for the interpretation of this notification.

Note.- (2)

Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

Note.-(3)

Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

Note.-(4)

Where the description against any heading or sub-heading is shown as "other", then the interpretation as provided in Note 2 shall apply.

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

SUDHAKAR JAMODE
Deputy Secretary to the Government

Finance Department
Mantralaya,
Mumbai 400 032,
DT.01.04.2005

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002

No. **VAT-1505/CR-119/Taxation 1** In exercise of the powers conferred by entry 82 in Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (MAH. IX of 2005), the Government of Maharashtra hereby specifies the following renewable energy devices and spare parts, for the purpose of the said entry, namely:-

Serial No.	Name of the devices
(1)	(2)
(1)	Flat plate solar collectors.
(2)	Concentrating and pipe type solar collectors.
(3)	Solar cookers.
(4)	Solar water heaters and systems.
(5)	Solar air heating system, solar gas heating system or solar fluid heating system.
(6)	Solar crop driers and systems.
(7)	Solar stills and de-salination systems.
(8)	Solar pumps based on solar thermal and solar photovoltaic conversion.
(9)	Solar power generating systems.

(10)	Solar photovoltaic modules and panels, for water pumping and other applications.
(11)	Wind mills and any specially designed services which run on wind mills.
(12)	Any special devices including electric generators and pumps running on wind energy.
(13)	Biogas plants and biogas engines (stove) and parts, components and accessories of biogas plants and biogas engines (stove) sold by a registered dealer who is certified by the Commissioner of Sales Tax in that behalf.
(14)	Agricultural and municipal waste conversion devices producing energy.
(15)	Equipment for utilising ocean waves and geo-thermal energy.

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

SUDHAKAR JAMODE
Deputy Secretary to Government

NOTIFICATION

Finance Department
Mantralaya,
Mumbai 400 032,
dated the 01.06.2005

Maharashtra Value Added Tax Act, 2002.

No.VAT-1505/CR-120/TAXATION-1. In exercise of the powers conferred by entry 101 of Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah.IX of 2005), and in supersession of the Government Notification Finance Department, No. VAT-1505/CR-120/Taxation-1 dated the 1st April 2005 the Government of Maharashtra hereby specifies the following goods, more particularly described in the schedule appended hereto, to be the varieties of sugar, tobacco textiles and textile articles, for the purposes of the said entry, namely:-

SCHEDULE

Varieties of sugar, tobacco, textiles and textile articles covered, from time to time, under the headings, sub-headings or tariff items, as the case may be, of the Central Excise Tariff Act. 1985 (5 of 1986)-

Sr. No.	Heading No.	Sub heading No.	Tariff Item No.	Name of the Commodity
(1)	(2)	(3)	(4)	(5)
1.	1701	-	-	Khandsari Sugar (Deleted w.e.f. 16 th November, 2005.)
2.	5309	-	-	Woven fabrics of flax
3.	5310	-		Woven fabrics of jute or of other textile base fibres of

				Heading 5303
4.	5311	-	-	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn
5.	5601			Wadding of textile materials and articles thereof; Textile fibres, not exceeding 5 mm in length (Flock), textile dust and mill neps, but excluding products covered by tariff item 56011000
6.	5602			Felt, whether or not impregnated, coated, covered or laminated.
7.	5603			Non-wovens, whether or not impregnated, coated, covered or laminated.
8.	-	-	5705 00 21	Durries of cotton
9.	-	-	5705 00 31	Other textile floor coverings of blended jute

10.	-	-	5705 00 32	Other carpets and other textile floor coverings of coir jute
11.	-	-	5802 20 00	Terry toweling and similar woven terry fabrics of any textile material other than cotton
12.	-	5804 10	-	Tulles and other net fabrics
13.	-	-	5804 10 10	Tulles and other net fabrics of cotton
14.	-	-	5804 10 90	Tulles and other net fabrics of other material
15.	-	-	5804 30 00	Hand-made lace
16.	-	-	5806 40 00	Narrow fabrics consisting of wrap without weft assembled by means of an adhesive (bolducs)
17.	5807			Labels, badges and similar articles of textile materials, in the piece, in strips or cut to

				shape or size, not embroidered.
18.	5808			Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.
19.	5809	-	-	Woven fabrics of metal thread and woven fabrics of metalised yarn of excise heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included
20.	5905			Textile wall coverings
21.	5906			Rubberised textile fabrics, other than those of heading No. 5902 of chapter 59 Central Excise Tariff Act, 1985.
22.	-	-	5907 00 91	Cotton fabrics coated or

				impregnated with oil preparations with basis of drying oil
23.	-	-	5907 00 92	Textile fabrics other than cotton fabrics coated or impregnated with oil or oil preparations
24.	-	-	5907 00 93	Jute fabrics otherwise impregnated or coated
25.	-	-	5907 00 99	Other textile fabrics
26.	5908			Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; Incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.
27.	5909	-	-	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of

				other material
28.	5911	-	-	Textile products and articles, for technical uses, specified in Note 7 to the chapter 59 of the Central Excise Tariff, Act 1985
29.	-	-	6006 10 00	Other knitted or crocheted fabrics of wool or fine animal hair

Note.-(1)

The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co- operation Council, Brussels apply for the interpretation of this notification.

Note.- (2)

Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

Note.-(3)

Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

Note.-(4)

Where the description against any heading or sub-heading is shown as "other", then the interpretation as provided in Note 2

shall apply.

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

SUDHAKAR JAMODE
Deputy Secretary to Government

NOTIFICATION

Finance Department
Mantralaya,
Mumbai 400 032,
Dt. 01.06.2005.

Maharashtra Value Added Tax Act, 2002.

No. VAT-1505/CR-165/Taxation-1 In exercise of the powers conferred by clause (b) of entry 94 of Schedule C appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra hereby specifies the varieties of farsan listed below whether raw or ready to serve, except when served for consumption in any restaurant, including any eating house, hotel, refreshment room or boarding establishment or any part thereof or in any club or by a caterer, to be the varieties of farsan for the purposes of the said entry, namely:

Serial No.	Varieties of Farsan
(1)	(2)
1.	Suki Bhel, Bhel puri
2.	Bhusa
3.	Khaman-dhokla
4.	Muthias
5.	Patara
6.	Bakarvadi
7.	Vadas of all kinds
8.	Shev
9.	Gathia

10.	Papadi
11.	Phapada
12.	Kadboli
13.	Khari Bundi
14.	Dalmoth
15.	Fried Gram Dal
16.	Fried Moogdal
17.	All kinds of Bhajias
18.	Samosa, Kachori, Patties and Ghughras
19.	Salted or Special Chakli
20.	Salted or Special Kurmura or Murmura
21.	Gold finger
22.	Pani puri
23.	Sabudana poha
24.	Khakara
25.	Chivda including that made of potato
26.	Potato wafers and Sali
27.	Banana Wafers and Sali
28.	Vada Pav

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

SUDHAKAR JAMODE
Secretary to Government

Deputy

NOTIFICATION

Finance Department,
Mantralaya,
Mumbai 400 032.
dated the 23rd November 2005

Maharashtra Value Added Tax Act, 2002

No. VAT -1505/CR-233/Taxation-1.-In exercise of the powers conferred by sub-entry (8) of entry 107 of Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah.IX of 2005), the government of Maharashtra hereby, with effect from 1st November 2005, notifies the following goods, more particularly described in the Schedule appended hereto, to be the medical devices and implants for the purposes of the said entry, namely:-

SCHEDULE

Medical devices and implants covered from time to time, under headings or sub-heading or as the case may be, of Tariff items of Central Excise Tariff Act, 1985 (5 of 1986)-

Serial No.	Heading No.	Sub heading No.	Tariff Item No.	Name of the Commodity
1	2	3	4	5
1.	-	-	9001 30 00	Contact lenses
2.	-	9001 40	-	Spectacle lenses of glass
3.	-	-	9001 50 00	Spectacle lenses of other material
4.	9003	-	-	Frames and mountings for

				spectacles and parts thereof
5.	9004	-	-	Spectacles, Correctives, Protective or other
6.	-	-	9018 90 11	Instrument and apparatus for measuring blood pressure
7.	-	-	9018 90 43	Acupuncture apparatus
8.	-	-	9018 90 92	Baby incubators
9.	-	-	9021 10 00	Orthopaedic or fracture appliance other than covered by entry 3 of the Schedule 'A' of the Act`
10.	-	-	9021 31 00	Artificial joints
11.	-	-	9021 40 10	Frequency modulated hearing aid system used for hearing by handicapped person in group situation other than hearing aid covered by entry 2 of

				Schedule 'A' of the Act
12.	-	-	9021 50 00	Pacemakers for stimulating heart muscles, excluding parts and accessories
13.	-	-	9021 90 10	Parts and accessories of hearing aids
14.	-	-	9025 11 10	Clinical thermometers
15.	-	-	9025 19 10	Digital thermometers
16.	-	-	9033 00 00	Parts (not specified or included elsewhere in this Schedule) of goods mentioned in this Schedule

Note :- (1) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time, published by the Customs Co-operation Council, Brussels, apply for the interpretation of this notification.

(2) Where any commodities are described against any heading or, sub-heading or as the case may be, tariff item, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

(3) Subject to Not 2, for the purpose of any entry contained in this notification, where the description against any

heading or sub-heading or as the case may be, tariff items matches fully with corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading or, as the case may be tariff item, will be covered by the scope of this notification.

(4) Where the description against any heading or sub-heading or as the case may be, tariff item, is shown as “other”, then the interpretation as provided in Note 2 shall apply.

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

SHASHANK MATHANE
Officer on Special Duty to Government

NOTIFICATION

Finance Department,
Mantralaya,
Mumbai - 400 032.
dated the 01/09/2005

Maharashtra Value Added Tax Act, 2002.

NoVAT-1505/CR-234/Taxation-1. - In exercise of the powers conferred by entry 54 in schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in supersession of Government Notification, Finance Department, No. VAT-1505/ CR-115/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby, with effect from 1st September 2005, specifies the following goods, more particularly described in the Schedule appended hereto, to be industrial inputs and packing materials, whether sold under a generic name or any brand name or otherwise, for the purposes of the said entry, namely:-

SCHEDULE

The Industrial inputs and packing materials covered from time to time, under the headings or sub-headings or as the case may be, tariff items listed below of the Central Excise Tariff Act, 1985 (5 of 1986)-

Sr. No.	Heading No	Sub Heading No	Tariff Item No.	Description of goods
1.	0402	-		<u>Khava whether or not mixed with sugar</u>
2.		-	0405 10 00	<u>Desi loni</u>
3.	-	-	0405 90 00	<u>Ghee</u>
4.		-	1301 20 00	Gum Arabic
5.	1501	-	-	Pig fats (including lard) and

				poultry fat, other than that of heading 0209 or 1503 <u>of the Central Excise Tariff Act, 1985.</u>
6.	1502	-	-	Fats of bovine animals, sheep or goats, other than those of heading 1503 <u>of the Central Excise Tariff Act, 1985.</u>
7.	1503	-	-	Lard stearin, lard oil, oleostearin, oleo-oil, and tallow oil, not emulsified or mixed or otherwise prepared
8.	1504	-	-	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
9.	1505	-	-	Wool grease and fatty substances derived therefrom (including lanolin)
10.	1506	-	-	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
11.	-	-	1515 40 00	<u>Tung Oil and its fractions</u>
12.	-	1515 90	-	<u>Cashew shell oil</u>

13.	1516	-	-	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
14.	1518	-	-	Animal or vegetable fats and oils and their fractions, boiled, oxidised dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of the chapter 15 of the Central Excise Tariff Act, 1985, not elsewhere specified or included
15.	1520	-	-	Glycerol, crude; Glycerol waters and Glycerol lyes
16.	1521	-	-	Vegetable waxes (other than Triglycerides), Beeswax, other insect waxes and spermaceti,

				whether or not refined or coloured
17.	1522	-	-	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
18.	1702	-	-	Liquid glucose (non medicinal), Dextrose Syrup, Caramel
19.	-	-	1901 90 90	Nutritious beverage powder of Soya.
20.	2008	-	-	<u>Mango mava, Mango puree</u>
21.	2207	-	-	Denatured ethyl alcohol of any strength
22.	2304	-	-	<u>Soya flour</u>
23.	2503	-	-	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
24.	2504	-	-	<u>Natural Graphite</u>
25.	2511	-	-	Natural barium sulphate (Barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816
26.	-	-	2513 20 10	Emery powder (natural)
27.	2601	-	-	Iron ores and concentrates,

				including roasted iron pyrites
28.	2602	-	-	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
29.	2603	-	-	Copper ores and concentrates
30.	2604	-	-	Nickel ores and concentrates
31.	2605	-	-	Cobalt ores and concentrates
32.	2606	-	-	Aluminium ores and concentrates
33.	2607	-	-	Lead ores and concentrates
34.	2608	-	-	Zinc ores and concentrates
35.	2609	-	-	Tin ores and concentrates
36.	2610	-	-	Chromium ores and concentrates
37.	2611	-	-	Tungsten ores and concentrates
38.	2612	-	-	Uranium or Thorium ores and concentrates
39.	2613	-	-	Molybdenum ores and concentrates
40.	2614	-	-	Titanium ores and concentrates
41.	2615	-	-	Niobium, tantalum, vanadium or zirconium ores and concentrates
42.	2616	-	-	Precious metal ores and concentrates
		-	-	

43.	2617			Other ores and concentrates
44.	2618	-	-	Granulated slag (slag sand) from the manufacture of iron or steel
45.	2620	-	-	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds
46.	2621	-	-	Ground granulated blast-furnace slag (GGBS)
47.	2706	-	-	<u>Coal tar</u>
48.	-	-	2707 10 00	Benzole
49.	-	-	2707 20 00	Toluol
50.	-	-	2707 30 00	Xylol
51.	-	-	2707 40 00	Naphthalene
52.	-	-	2707 60 00	Phenols
53.	-	-	2707 91 00	Creosote oils
54.	-	-	2711 14 00	<u>Butylene</u>
55.	-	2712 20	-	<u>Normal paraffin not being micro crystalline petroleum wax</u>
56.	2801	-	-	Fluorine, Chlorine, Bromine and Iodine
57.	2802	-	-	Sulphur, sublimed or precipitated; colloidal sulphur
58.	2803	-	-	Carbon (carbon blacks and other

				forms of carbon not elsewhere specified or included)
59.	2804	-	-	Hydrogen, rare gases and other non-metals excluding medicinal grade oxygen
60.	2805	-	-	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury
61.	2806	-	-	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
62.	2807	-	-	Sulphuric acid; Oleum
63.	2808	-	-	Nitric acid; sulphonitric acids
64.	2809	-	-	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined
65.	2810	-	-	Oxides of boron; boric acids
66.	2811	-	-	Other inorganic acids; Carbon dioxide in a gaseous form; Sulphur trioxide (sulphuric anhydride)
67.	2812	-	-	Halides and halide oxides of non-

				metals
68.	2813	-	-	Sulphides of non-metals; commercial phosphorus trisulphide
69.	2814	-	-	Ammonia, anhydrous or in aqueous solution
70.	2815	-	-	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium
71.	2816	-	-	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium
72.	2817	-	-	Zinc oxide; zinc peroxide
73.	-	-	2818 30 00	Aluminium hydroxide
74.	2819	-	-	Chromium oxides and hydroxides
75.	2820	-	-	Manganese oxides
76.	-	2821 10		Iron oxides and hydroxides;
77.	2822	-	-	Cobalt oxides and hydroxides; commercial cobalt oxides
78.	2823	-	-	Titanium oxide
79.	2825	-	-	Hydrazine and hydroxylamine and their inorganic salts; other

				inorganic bases; other metal oxides, hydroxides and peroxides
80.	2826	-	-	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts
81.	2827	-	-	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides
82.	2828	-	-	Bleach liquor, sodium hypochlorite
83.	2829	-	-	Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates
84.	2830	-	-	Sulphides; Polysulphides, whether or not chemically defined
85.	2831	-	-	Dithionites and sulfoxylates
86.	2832	-	-	Sulphites; thiosulphates
87.	-	-	2833 25 00	Copper sulphate
88.	-	-	2833 23 00	Basic Chromium Sulphate
89.	-	-	2833 40 00	Sodium persulphate, potassium persulphate and ammonium persulphate
90.	2834	-	-	Nitrites; nitrates
91.	2835	-	-	Phosphinates (hypophosphites),

				phosphonates (phosphites); and phosphates; polyphosphates, whether or not chemically defined
92.	2836	-	-	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate
93.	2837	-	-	Cyanides, cyanide oxides and complex cyanides
94.	2838	-	-	Fulminates, cyanates and thiocyanates
95.	2839	-	-	Silicates; commercial alkali, metal silicates
96.	2840	-	-	Borates; peroxoborates (perborates)
97.	2841	-	-	Sodium bichromate, sodium dichromate and potassium dichromate
98.	2844	-	-	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products

99.	2845	-	-	Isotopes other than those of heading 2844; compounds, inorganic or organic of such isotopes, whether or not chemically defined
100.	2846	-	-	Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals
101.	2847	-	-	Hydrogen peroxide
102.	2848	-	-	Phosphides, whether or not chemically defined, excluding ferrophosphorus
103.	2849	-	-	Calcium carbides and silicon carbides
104.	2850	-	-	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849
105.	-	-	2901 21 00	<u>Ethylene</u>
106.	-	-	2901 22 00	<u>Propylene</u>
107.	-	-	2901 29 10	<u>Acetylene, in dissolved condition</u>
108.	-	-	<u>2901 29 20</u>	Heptene

109	2902			Cyclic Hydrocarbons
110	2903			Halogenated derivatives of Hydrocarbons
111	2904	-	-	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated
112	2905	-	-	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
113	2906	-	-	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
114	2907	-	-	Phenols; Phenol-Alcohols
115	2908	-	-	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols
116	2909	-	-	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives
117	2910	-	-	Epoxides, epoxyalcohols,

				epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives
118.	2911	-	-	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives
119.	2912	-	-	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
120.	2913	-	-	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912
121.	-	2914 21	-	Ketones, Quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives (excluding camphor whether natural or synthetic)
122.	2915	-	-	Saturated acyclic monocarboxylic acids and their anhydrides,

				halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
123.	2916	-	-	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
124.	2917	-	-	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives
125.	2918	-	-	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
126.	2919	-	-	Phosphoric esters and their salts, including lactophosphates; their

				halogenated, sulphonated, nitrated or nitrosated derivatives
127.	2920	-	-	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
128.	2921	-	-	Amine-function compounds
129.	2922	-	-	Oxygen-function amino-compounds
130.	2923	-	-	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids whether or not chemically defined
131.	2924	-	-	Carboxamide-function compounds; amide-function compounds of carbonic acid
132.	2925	-	-	Carboxamide-function compound (including saccharin and its salts) and imine-function compounds.
133.	2926	-	-	Nitrile-function compounds
134.	2927	-	-	Diazo, azo- or azoxy-compounds
135.	2928	-	-	Organic derivatives of hydrazine or of hydroxylamine
		-	-	

136.	2929			Compounds with other nitrogen function
137.	2930	-	-	Organo-sulphur compounds
138.	2931	-	-	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives
139.	2932	-	-	Heterocyclic compounds with oxygen heteroatom(s) only
140.	2933	-	-	Heterocyclic compounds with nitrogen heteroatom(s) only
141.	2934	-	-	Nucleic acids and their salts whether or not chemically defined; other heterocyclic compounds
142.	2935	-	-	Sulphonamides
143.	2938	-	-	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
144.	2939	-	-	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
145.	2940	-	-	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; Sugar ethers,

				Sugar acetals and sugar esters, and <u>their</u> salts, other than products of heading 2937, 2938 or 2939
146.	2942	-	-	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives
147.	3201	-	-	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives
148.	3202	-	-	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning
149.	3203	-	-	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
150.	3204	-	-	Synthetic organic colouring matter,

				whether or not chemically defined; preparations as specified in Note 3 to this chapter based on Synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
151.	3205	-	-	Colour lakes; preparations as specified in Note 3 <u>to this Chapter</u> based on colour lakes
152.	3206	-	-	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined
153.	3207	-	-	Prepared pigments; Glass frit and other glass, in the form of powder, granules or flakes
154.	3211	-	-	Prepared driers.
155.	3212	-	-	Pigments (including metallic powders and flakes) dispersed in

				non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils
156.	3215	-	-	Printing ink, writing or drawing ink, whether or not concentrated or solid.
157.	3301	-	-	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils, in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.
158.	3302	-	-	When sold in packs of 20ml or, as the case may be, more or in packs of 20gms or more, the following – Mixtures of odoriferous substances, mixtures (including alcoholic solutions) with a basis of one or more of these substances, of

				a kind used as raw materials in industry; other preparations based on odoriferous substances of a kind used for the manufacture of beverages
159.	3402	-	-	Organic surface-active agents not put up for retail sale; Wetting agents not put up for retail sale
160.	3403	-	-	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
161.	3404	-	-	<u>Artificial waxes and prepared</u>

<u>waxes</u>				
162.	-	-	3405 90 10	Polishes and compositions for application to metal
163.	3501	-	-	Casein, caseinates and other Casein derivatives; casein glues.
164.	3502	-	-	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
165.	3503	-	-	Gelatin [including gelatin in rectangular (<u>including square</u>) sheets, whether or not surfaceworked or coloured] and gelatin derivatives
166.	3504	-	-	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed
167.	3505	-	-	Dextrins and other modified starches (for example, pregelatinised or esterified

				starches);
168.	3507	-	-	Enzymes; prepared enzymes not elsewhere specified or included
169.	3707	-	-	Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations)
170.	3801	-	-	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
171.	3802	-	-	Activated carbon; activated natural mineral products; animal black, including spent animal black
172.	3804	-	-	Residual lyes for the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803
173.	3806	-	-	Rosin and resin acids, and derivatives thereof; rosin spirit and

				rosin oils; run gums.
174.	3807	-	-	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
175.	3808	-	-	When sold as technical grade materials, the following:- Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant growth promoters weedicides and pesticides
176.	3809	-	-	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
177.	3812	-	-	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified

				or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics
178.	3814	-	-	Reducers and blanket wash/roller wash used in the printing industry.
179.	3815	-	-	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
180.	3817	-	-	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902
181.	3818	-	-	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics
182.	3823	-	-	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
183.	3824	-	-	Prepared binders for foundry moulds or cores; Retarders used in the printing industry
184.	3901	-	-	Polymers of ethylene in primary

				forms
185.	3902	-	-	Polymers of propylene or of other olefins, in primary forms
186.	3903	-	-	Polymers of styrene, in primary forms
187.	3904	-	-	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
188.	3905	-	-	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms
189.	3906	-	-	Acrylic polymers in primary forms
190.	3907	-	-	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms
191.	3908	-	-	Polyamides in primary forms
192.	3909	-	-	Amino-resins, phenolic resins and polyurethanes in primary forms
193.	3910	-	-	Silicones in primary forms
194.	3911	-	-	Petroleum resins, coumarone-indene resins, polyterpenes,

				polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms
195.	3912	-	-	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms,
196.	3913	-	-	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms
197.	3914	-	-	Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms
198.	3915	-	-	<u>Waste, parings and scrap, of plastics</u>
199.	3916	-	-	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes,

				whether or not surface worked but not otherwise worked, of plastics
200.	3917	-	-	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics
201.	3919	-	-	Self adhesive plates, sheets, film foil, tape, strip <u>and other flat shapes</u> , of plastic, whether or not in rolls.
202.	3920	-	-	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.
203.	3923	-	-	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics but not including- (a) insulated wares (b) carry bags that is to say bags of the type which are used for packing of goods at the time of sale for the convenience of the

				customer
204.	3926	-	-	Plastic fabrics of the type used for making plastic woven sacks and plastic woven sacks
205.	4001	-	-	Natural Rubber, balata, gutta percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips
206.	4002	-	-	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip
207.	4003	-	-	Reclaimed rubber in primary forms or in plates, sheets or strip
208.	4004	-	-	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom
209.	4005	-	-	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip,
		-	4008 11 10	

210.	-			Plates, sheets and strip of micro-cellular rubber
211.	-	-	4008 19 10	Blocks of micro-cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear
212.	-	-	4008 21 10	Plates, sheets and strip <u>of non-cellular rubber</u> used in the manufacture of soles, heels or soles and heels combined, for footwear
213.	-	-	4008 29 20	Blocks <u>of non cellular rubber</u> used in the manufacture of soles, heels or soles and heels combined, for footwear
214.	4016	-	-	<u>Stoppers, caps and lids of rubber</u>
215.	4415	-	-	<u>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood</u>
216.	4503	-	-	<u>Corks and stoppers</u>
217.	4701	-	-	Mechanical wood pulp

218.	4702	-	-	Chemical wood pulp, dissolving grades
219.	4703	-	-	<u>Chemical</u> wood pulp, soda or sulphat, other than dissolving grades
220.	4704	-	-	Chemical Wood pulp, sulphite, other than dissolving grades
221.	4705	-	-	Wood pulp obtained by a combination of mechanical and chemical pulping processes
222.	4706	-	-	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
223.	4707	-	-	Recovered (Waste and scrap) paper or paperboard
224.	-	4807 00	-	Paper and paperboard, laminated internally with bitumen, tar or asphalt
225.	4811	-	-	Tarred, bituminised or asphalted paper and paperboard; Paper and paperboard, coated, impregnated, or covered with plastics (excluding adhesives)

226.	4819	-	-	Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers, of paper, paperboard, whether in assembled or unassembled condition.
227.	4821	-	-	Paper or paperboard labels of all kinds, whether or not printed
228.	5307	-	-	Yarn of jute or of other textile bast fibres of heading 5303
229.	5310	-	-	<u>Sacking fabrics, Hessian fabrics, Jute canvas</u>
230.	5607	-	-	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plasitcs
231.	5609	-	-	Coir string (Kathya dori);
232.	6305	-	-	Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading 5303
233.	6805	-	-	Natural or artifical abrasive

				powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
234.	7001	-	-	Cullet and other waste and scrap of glass, glass in the mass
235.	7010	-	-	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind, used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass:
236	7017	-	-	Hard heat resistant borosilicate glass tubing and rod
237	7019	-	-	Glass fibres (including glass wool) and articles thereof (for example: yarn, woven fabrics)
238	7202	-	-	Ferro alloys
239	7310	-	-	<u>Tin plate containers</u>

240	7311	-	-	<u>Containers for compressed or liquefied gas, of iron or steel</u>
241	8309	-	-	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.
242	8544	-	-	<u>Winding wire</u>
243		8544 20	-	Co-axial cable and other co-axial electric conductors
244	8548	-	-	Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators
245	-	-	8908 00 00	Vessels and other floating structures for breaking up
246	-	-	9017 80 10	<u>Measuring tapes and parts and accessories thereof</u>
247	9032	-	-	<u>Regulator for LPG cylinders and other cylinders containing compressed gases or compressed</u>

				<u>liquids</u>
248	-	-	9602 00 30	<u>Gelatin capsule, empty</u>
249.	-	-	9606 21 00	<u>Buttons of plastics</u>
250.	9607	-	-	<u>Slide fasteners and parts thereof</u>

Note.-(1) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co- operation Council, Brussels apply for the interpretation of this notification.

Note.- (2) Where any commodities are described against any heading or sub-heading or as the case may be, tariff items, and the aforesaid description is different in any manner from the corresponding description in the Central Excise tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

Note.-(3) Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, sub-heading or as the case may be, tariff items, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading or as the case may be, tariff item, will be covered by the scope of this notification.

Note.-(4) Where the description against any heading, sub-heading or as the case may be, tariff item is shown as "other", then the interpretation as provided in Note 2 shall apply.

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

Deputy Secretary to the Government.

Finance Department,
Mantralaya,
Mumbai 400 032.
Dated the 17th Oct.2005

NOTIFICATION

Maharashtra Value Added Tax Act, 2002.

No. VAT 1505/CR-237/Taxation-1.-- In exercise of the powers conferred by entry 56 of the Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in supersession of the Government Notification, Finance Department, NO. VAT-1505/ CR-116/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby specifies the following goods, more particularly described in the Schedule appended hereto, to be Information Technology products for the purposes of the said entry, namely:-

Schedule

Information Technology products covered from time to time, under the headings or sub-headings or as the case may be, tariff items of the Central Excise Tariff Act, 1985 (5 of 1986)

Sr. No.	Heading No.	Sub Heading No.	Tariff Item No.	Description
1.	-	-	8469 11 00	Word processing machines
2.	-	-	8469 12 00	Automatic typewriters
3.	-	-	8470 10 00	Electronic calculator capable of operations without an external source of electrical power and pocket size data recording, reproducing and displaying machines with

				calculating functions (including electronic diaries other than those covered under heading No. 8471) or incorporating a printing device.
4.	8471	-	-	Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data.
		-	8471 10 00	Analogue or hybrid automatic data processing machines
		8471 30	-	Portable digital automatic data processing machines, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display including personal computer
		8471 41	-	Other digital automatic data processing machines comprising in the same housing at least a central

				processing unit and an input and output unit, whether or not combined, including micro computer, large or main frame computer
		-	8471 49 00	Other digital automatic data processing machines presented in the form of systems
		-	8471 50 00	Digital processing units other than those of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units
		8471 60	-	Input or output units, whether or not containing storage units in the same housing, including combined input or out put units, line printer, dot matrix printer, letter quality daisy wheel printer, graphic printer, plotter, laser jet printer, ink jet printer, monitor, keyboard, scanners, mouse and other

				units
		8471 70	-	Storage units, including floppy disc drives, hard disc drives, removable or exchangeable disc drives, magnetic tape drives, cartridge tape drive, CD-Rom drive, digital video disc drive,
		8471 80	-	Other units, of automatic data processing machines
		8471 90	-	<u>Switch Mode Power Supply Systems and other goods</u>
5.	-	-	8473 10 00	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of sub-heading 8469 11 00 and 8469 12 00
6.	-	-	8473 21 00	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of sub-heading 8470 10 00
7.	-	8473 30	-	Parts and accessories (other than covers, carrying cases and the like) suitable for use

				solely or principally with machines of heading 8471, which are given below:-
				(i) Microprocessors
				(ii) Motherboards
				(iii) Other mounted printed circuit boards
				(iv) Head Stack
				(v) Ink cartridges with print head assembly
				(vi) Ink spray nozzle
				(vii) Network access controllers
				(viii) Graphic and intelligence based script technology (GIST) cards for multilingual computers
				(ix) Toner cartridges
				(x) Ink Cartridge
				(xi) Computer cabinet or case with or without SMPS
				(xii) Other parts covered by sub-heading 8473

				30
8.	-	-	8501 10 11	DC Micro motors of an output not exceeding 37.5 Watts.
9.	-	-	8501 10 12	DC Stepper Motor of an output not exceeding 37.5 Watts.
10.	8503	-	-	Parts of goods specified in sub-heading 8501 10 11 and 8501 10 12
11.	8504	-	-	Uninterrupted Power Supplies (UPS) and their parts;
12.	8505	-	-	Permanent magnet and articles intended to become permanent magnet (ferrites).
13.	8517	-	-	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.
		8517 11	-	(i) Line Telephone sets with cordless handsets, of push button type

				(ii) Other type of line telephone sets with cordless handsets, covered by sub-heading 8517 11 90
		8517 19	-	(i) Telephone sets of push button type and rotary dial type (ii) Other type of telephone sets covered by sub-heading 8517 19 19 (iii) Videophones
		-	8517 21 00	Fascimile machines
		-	8517 22 00	Teleprinters
		-	8517 30 00	Telephonic or telegraphic switching apparatus
		-	8517 50 10	PLCC equipment
		-	8517 50 20	Voice frequency telegraphy
		-	8517 50 30	Modems (modulators-demodulators)
		-	8517 50 40	High bit rate digital subscriber line system (HDSL)
		-	8517 50 50	Digital loop carrier system (DLC)
		-	8517 50 60	Synchronous digital hierarchy system (SDH)
		-	8517 50 70	Multiplexer, statistical

				multiplexer
		-	8517 50 91	ISDN terminals
		-	8517 50 92	ISDN terminal adapters
	-	-	8517 50 93	Routers
	-	-	8517 50 94	X25 pads
	-	-	8517 50 99	Other apparatus covered by this sub-heading
	-	-	8517 80 10	Attachments for telephones
	-	-	8517 80 20	Subscriber end equipment
	-	-	8517 80 30	Set top boxes for gaining access to the Internet
	-	-	8517 80 90	Other apparatus covered by this sub-heading
	-	-	8517 90 10	Populated, loaded or stuffed printed circuit boards
	-	-	8517 90 90	Other parts covered by this sub-heading
14.	8518	-	-	Microphones, multimedia speakers, headphones, earphones and combined microphones/ speaker sets and their parts.
15.	-	-	8520 20 00	Telephone answering machines.
16.	8522	-	-	Parts of telephone answering machines.

17.	8523	-	-	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 of the Central Excise Tariff Act, 1985.
	-	8523 11	-	Magnetic tapes of width not exceeding 4mm for recording sound and phenomena other than sound, including audio cassettes, video cassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls
	-	8523 12	-	Magnetic tapes of width exceeding 4mm but not exceeding 6.5mm for recording sound and phenomena other than sound, including audio cassettes, video cassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls
	-	8523 13	-	Magnetic tapes of width exceeding 6.5mm for

				recording sound and phenomena other than sound including, audio cassette, 16mm sprocket tapes, 3/4" and 1" video cassettes, 1/2" video cassette suitable to work with betacam, betacam SP / M II and VHS type VCR, 3/4" video tapes, 1" video tapes and other video tapes
	-	8523 20	-	Magnetic discs, including hard disc pack, floppy disc or diskettes and other magnetic discs
	-	-	8523 30 00	Cards incorporating a magnetic stripe
	-	8523 90	-	Matrices for the production of records, prepared record blanks, cartridge tape, 1/2" video cassette suitable to work with digital type VCR, unrecorded compact disc (Audio), compact disc recordable, Blank Master Disc (i.e. substrate) for producing stamper for compact disc and other prepared unrecorded

				media.
18.	8524	-	-	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of chapter 37 of the Central Excise Tariff, Act, 1985
	-	8524 10	-	Gramophone records including learning aids, such as, language records
	-	8524 31	-	Discs for reproducing phenomena other than sound or image including software
	-	8524 32	-	Discs for reproducing sound only including pre-recorded audio compact discs
	-	8524 39	-	Other discs including video compact disc of educational nature
	-	8524 40	-	Magnetic tapes for reproducing phenomena other than sound or image
	-	8524 51	-	Other magnetic tapes of width not exceeding 4 mm

	-	8524 52	-	Other magnetic taper of a width exceeding 4 mm but not exceeding 6.5 mm
	-	8524 53	-	Other magnetic tapes of a width exceeding 6.5 mm
	-	-	8524 60 00	Cards incorporating a magnetic stripe
	-	8524 91	-	Other media for reproducing phenomena other than sound or image; software
	-	8524 99	-	Other recorded media including audio-visual news or audio-visual views material
19.	-	8525 10	-	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting
20.	-	8525 20	-	Transmission apparatus incorporating reception apparatus, including walkie talkie sets, cordless handsets, car telephone, transportable telephone, marine radio communication equipment, amateur radio equipment, cellular telephone
21.	-	-	8525 40 00	Still image video cameras and

				digital cameras
22.	-	<u>8527 90</u>	-	Radio communications receivers, radio pagers.
23.	8529	-	-	(1) Aerials, antenna and their parts. (2) Parts of goods specified in excise sub-headings 8525 10, 8525 20, 8525 40 00 and 8527 90
24.	<u>8531</u>	-	-	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) <u>and parts thereof</u>
25.	8532	-	-	Electrical capacitors, fixed, variable or adjustable (pre-set) and parts thereof.
26.	8533	-	-	Electrical resistors (including rheostats and potentiometers), other than heating resistors.
27.	8534	-	-	Printed circuits.
28.	8536	-	-	Switches, sockets, connectors, relays and accessories thereof for upto 6 amps at voltage not exceeding 250 volts, electronic fuses.
29.	8538	-	-	Parts suitable for use solely or principally with the apparatus mentioned in entry at serial

				No. 28 of this Schedule.
30.	8540	-	-	Data or graphic display tubes, other than TV picture tubes and parts thereof.
31.	8541	-	-	Diodes transistors and similar semiconductor devices; photo sensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes; mounted piezo-electric crystals.
	-	-	8541 10 00	Diodes, other than photosensitive or light emitting diodes,
	-	-	8541 21 00	Transistors, other than photosensitive transistors, with a dissipation rate of less than 1W
	-	-	8541 29 00	Other transistors
	-	8541 30	-	Thyristors, diacs and triacs, other than photosensitive devices
	-	8541 40	-	Photosensitive semi-conductor devices, including photovoltaic cells whether or

				not assembled in modules or made up into panels; light emitting diodes; including solar cells whether or not assembled in modules or panes, electro-luminescent
	-	-	8541 50 00	Other semi-conductors devices
	-	-	8541 60 00	Mounted piezo-electric crystals
	-	-	8541 90 00	Parts of goods covered by heading 8541
32.	8542	-	-	Electronic integrated circuits and micro assemblies.
	-	8542 10	-	Cards incorporating an electronic integrated circuit ("smart" cards), including SIM cards, <u>memory</u> cards
	-	-	8542 21 00	Digital Monolithic integrated circuits
	-	8542 29	-	Other monolithic integrated circuits including cards incorporating only a single electronic integrated circuit with optical strip
	-	-	8542 60 00	Hybrid integrated circuits
	-	-	8542 70 00	Electronic microassemblies
	-	-	8542 90 00	Parts of goods covered by

				heading 8542
33.	-	8543 20	-	Signal generators
34.	-	-	8543 90 00	Parts of signal generators
35.	8544	-	-	Optical fibre cables, Networking cables such as Flat cables, CAT 3 cables, CAT 5 cables, CAT 6 cables, unshielded twisted pair (UTP) cables.
36.	9001	-	-	Optical fibres and optical fibre bundles and cables.
37.	9013	-	-	Liquid crystal devices, flat panel display devices and parts thereof.
38.	9030	-	-	Cathode ray oscilloscopes, spectrum analysers, cross talk meters, gain measuring instruments, distortion factor meteres, psophometers, network and logic analysers and signal analysers.
39.	9612	-	9612 10 10	<u>Computer printer ribbon</u>

Note.-(1) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co- operation Council, Brussels apply for the interpretation of this notification.

Note.- (2) Where any commodities are described against any heading or, sub-heading or as the case may be, tariff item, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

Note.-(3) Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading or as the case may be, tariff item, will be covered by the scope of this notification.

Note.-(4) Where the description against any heading or sub-heading or as the case may be, tariff item, is shown as "other", then the interpretation as provided in Note 2 shall apply.

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

S. D. MATHANE
Officer on Special Duty.

FINANCE DEPARTMENT

Mantralaya, Mumbai-400032, Dated the 30th September, 2006.

NOTIFICATION

Maharashtra Value Added Tax Act, 2002

No. VAT- 1506/CR-83/Taxation-1.- In exercise of the powers conferred by entry 54 of Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) the Government of Maharashtra, hereby, amends with effect from the 1st October 2006 amends the Government Notification, Finance Department, No.VAT-1505/ CR-234/Taxation-1, dated the 1st September 2005, as follows, namely :--

In the said notification, in the schedule, after entry 253, the following entries shall be added, namely :-

"254.	0403	40390	-	Chakka
255.	1517	-	15179090	Gel used for preparing bakery products and bread softner
256.	2102	-	21021020	Baker's yeast
257.	2106	-	21061000	Soya Protein concentrates
258.	2811	-	28112190	Carbon dioxide excluding dry ice
259.	2833	283326	-	Zinc sulphate
260.	2833	-	28332940	Manganese sulphate
261.	3921	-	-	Other plates, Sheets, film, foil and strip of plastics
262.	6806	-	68069000	Refractory Ceramic fiber used for heat or sound insulation
263.	7419	-	74199100	Copper forgings not in finished state
264.	7604	-	76042090	Aluminium forgings not in finished state
265.	8442	-	-	Lithographic plates
266.	8504	-	-	Electrical transformer
267.	9602	-	96020090	Empty Capsules for pharma products."

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

SHASHANK MATHANE
Officer on Special Duty to the

Government.

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, Dated the 19th September 2007.

NOTIFICATION

Maharashtra Value Added Tax Act, 2002.

No.VAT-1507/CR-60/Taxation-1.- In exercise of the powers conferred by entry 54 of Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah.IX of 2005), the Government of Maharashtra hereby amends, the Government Notification, Finance Department, No.VAT-1505/CR-234/Taxation-1, dated the 1st September 2005, as follows, namely:-

- In the said notification, in the SCHEDULE, after entry 267, the following entries shall be added, namely:-

"268.	9305	--	--	Parts and accessories of,- (i) the goods specified in tariff heading 9301 i.e. Military weapons, other than revolvers, pistols and the arms of heading 9307; (ii) the goods specified in tariff heading 9302 i.e. Revolvers and pistols, other than those of heading 9303 or 9304 ; (iii) the goods specified in tariff heading 9303 i.e. other firearms and similar devices which operate by firing of an explosive charge (for example, sporting shotguns and rifles, muzzle loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane
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				<p>killers, line-throwing guns); and</p> <p>(iv) the goods specified in tariff heading 9304 i.e. Other arms (for example, spring, air or gas guns and pistols, turncheons), excluding those of headings 9307;</p> <p>when exclusively supplied to the Ordnance Factories of the Government of India.</p>
269.	9306	--	--	<p>Bombs, grenades, torpedoes, mines, missiles and similar ammunitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads, when exclusively supplied to the Ordnance Factories of the Government of India.</p>
270.	9307	--	--	<p>Swords, cut lasses, bayonets, lancer and similar arms and parts thereof and scabbards and sheaths therefore, when exclusively supplied to the Ordnance Factories of the Government of India."</p>

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

SHASHANK MATHANE,

Officer on Special Duty to Government.

SEARCH:

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 5th November 2008

NOTIFICATION**The Maharashtra Value Added Tax Act, 2002.**

No. VAT.1508/CR.96/Taxation-1. In exercise of the powers conferred by entry 2 of Schedule "A" appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in supersession of Government Notification, Finance Department, No. VAT-1505/CR-110/Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby specifies the following aids and equipments mentioned in TABLES 'A' and 'B' for the purposes of the said entry, namely: -

TABLE "A"

Sr.No.	Tariff Item	Name of equipment
1.	8713 10 10 and 8713 90 10	Wheel chair specifically designed for crippled and disabled persons.
2.	9018 50 90	A rehabilitation ophthalmic device used for dropping eye medicine through any medicine bottle into the eyes.
3.	9021 10 00	Orthopedic footwear.
4.	9021 10 00	Folding or fixed and elevated commode chairs for invalids.
5.	9021 10 00	Walking aids
6.	9021 39 00	Artificial limbs designed for crippled and disabled persons
7.	9021 40 90	Sound amplifying apparatus carried on the person and adapted for use as a hearing aid.

TABLE "B"

1	Braille kits and other teaching aids for the use of blind persons.
2	<p>Orthopedic appliances,-</p> <p>which are worn or carried or used externally by orthopedically handicapped persons for preventing or correcting bodily deformities or for supporting or holding organs following an illness or operation or for mobilising injured parts of the body (for extension or protection) or, for setting fracture and further include appliances which are worn or carried or used externally to compensate for a defect, disability or a deformity, namely:-</p> <p>(i) Support belts with or without electrical power including specially knitted stockings, kneecaps of various types, belts made with graded weights, tabular stocknitte of various tensions and sizes but not including belts of the type ordinarily used by fitness centre.</p> <p>(ii) Support braces</p> <p>(iii) Traction kits</p> <p>(iv) Calipers for polio-patients</p>

Note. - (1) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time, published by the Customs Co-operation Council, Brussels apply for the interpretation of this notification.

(2) Where any commodities are described against any heading or sub-heading or as the case may be, tariff items, and the aforesaid description is different in any manner from the corresponding description in the Central Excise tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

(3) Subject to Note (2), for the purpose of any entry contained in this notification, where the description against any heading or, sub-heading or as the case may be, tariff items, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading or as the case may be, tariff item, will be covered by the scope of this notification.

(4) Where the description against any heading, sub-heading or as the case may be, tariff items is shown as "other", than the interpretation as provided in Note (2) shall apply.

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

CHITRA KULKARNI
Officer on Special Duty to Government

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४ महाराष्ट्र शासन राजपत्र असाधारण भाग चार-ब, जून २९, २००९/आषाढ ८, शके १९३१

वित्त विभाग

मंत्रालय, मुंबई ४०० ०३२, दिनांक २९ जून, २००९

अधिसूचना

महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२.

क्रमांक मूवक. १५०९/प्र. क्र. ८१-ख(१)/कराधान-१.-महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२ (२००५ चा महा.९) यास जोडलेल्या अनुसूची 'क' मधील नोंद ५६ अन्वये प्राप्त झालेल्या अधिकारांचा वापर करून, महाराष्ट्र शासन याद्वारे, दिनांक १ जुलै २००९ पासून उक्त नोंदीच्या प्रयोजनासाठी खालील सौर उर्जेची उपकरणे विनिर्दिष्ट करित आहे, म्हणजेच :-

अनु. क्र. (१)	उपकरणाचे नाव (२)
१.	फ्लॅट प्लेट सोलर कलेक्टर
२.	कॉन्सन्ट्रेंटिंग आणि पाईप टाईप सोलर कलेक्टर
३.	सोलर कुर्से
४.	सोलर वॉटर हिटर्स व सिस्टीम्स
५.	सोलर एअर हिटिंग सिस्टीम, सोलर गॅस हिटिंग सिस्टीम किंवा सोलर फ्लुईड हिटिंग सिस्टीम
६.	सोलर क्रॉप ड्रायर्स व सिस्टीम
७.	सोलर स्टिल्स व डि-सालिनेशन सिस्टीम्स
८.	सोलर थर्मल आणि सोलर फोटो व्होल्टिक कन्व्हर्जन यावर आधारित सोलर पंप्स
९.	सोलर पॉवर जनरेटिंग सिस्टीम्स
१०.	पाण्याचे पंपिंग व इतर वापरासाठी असलेले सोलर फोटोव्होल्टाईक मोड्युल्स व पॅनेल्स.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

चित्रा कुलकर्णी,
शासनाच्या विशेष कार्य अधिकारी.

महाराष्ट्र शासन राजपत्र असाधारण भाग चार-ब, जून २९, २००९/आषाढ ८, शके १९३१

FINANCE DEPALRTMENT

Mantralaya, Mumbai 400 032, dated the 29th June 2009

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT 1509/CR.81-B (1)/Taxation 1.—In exercise of the powers conferred by entry 56 of SCHEDULE 'A' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra hereby specifies with effect from the 1st July 2009, the following Solar energy devices, for the purposes of the said entry, namely :—

Serial No.	Name of the devices
(1)	(2)
(1)	Flat plate solar collectors.
(2)	Concentrating and pipe type solar collectors.
(3)	Solar cookers.
(4)	Solar water heaters and systems.
(5)	Solar air heating system, solar gas heating system or solar fluid heating system.
(6)	Solar crop driers and systems.
(7)	Solar stills and de-salination systems.
(8)	Solar pumps based on solar thermal and solar photovoltaic conversion.
(9)	Solar power generating systems.
(10)	Solar photovoltaic modules and panels, for water pumping and other applications.

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

CHITRA KULKARNI,
Officer on Special Duty to Government.

FINANCE DEPARTMENT (SPECIAL)

Mantralaya, Mumbai 400 032, dated the 17th March 2010

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT. 1510/CR. 47A/Taxation-1.—In exercise of the powers conferred by sub-entry (a) of entry 101 of Schedule C appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra hereby, with effect from the 1st April 2010, specifies the following goods, more particularly described in the SCHEDULE appended hereto, to be fabrics, for the purposes of the said sub-entry, namely :—

SCHEDULE

Types of fabrics covered, from time to time, under the headings, sub-headings or tariff items, as the case may be, of the Central Excise Tariff Act, 1985 (5 of 1986)—

Sr. No.	Heading No.	Sub heading No.	Tariff Item No.	Name of the Commodity
(1)	(2)	(3)	(4)	(5)
1	5802 20 00	Terry toweling and similar woven terry fabrics of any textile material other than cotton.
2	...	5804 10	...	Tulles and other net fabrics.
3	5804 10 10	Tulles and other net fabrics of cotton.
4	5804 10 90	Tulles and other net fabrics of other material.
5	5804 30 00	Hand-made lace.

SCHEDULE—Contd.

(1)	(2)	(3)	(4)	(5)
6	...	...	5806 40 00	Narrow fabrics consisting of wrap without weft assembled by means of an adhesive (bolducs).
7	5905	...	...	Textile wall coverings.
8	5906	...	...	Rubberised textile fabrics, other than those of heading No. 5902 of chapter 59 of Central Excise Tariff Act, 1985.

Note.—(1) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Cumstoms Co-operation Council, Brussels apply for the interpretation of this notification.

(2) Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff Act, 1985 will not be covered by the scope of this notification.

(3) Subject to Note (2), for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

(4) Where the description against any heading or sub-heading is shown as "other", then the interpretation as provided in Note (2) shall apply.

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

CHITRA KULKARNI,
Officer on Special Duty to Government.

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 17th March 2010

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT. 1510/CR-47A/Taxation-1.—In exercise of the powers conferred by sub-entry (b) of entry 101 of Schedule C appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra, hereby, amends with effect from the 1st April 2010, the Government Notification, Finance Department, No. VAT.1505/CR-120/Taxation-1, dated the 1st June 2005, as follows, namely.—

In the said Notification,—

(1) in the preamble,—

(a) for the word and figures “entry 101” the words, brackets and figures “sub-entry (b) of entry 101” shall be substituted ;

(b) the words “sugar, tobacco” shall be deleted ;

(c) for the words “said entry” the words, “said sub-entry” shall be substituted ;

(2) in the SCHEDULE appended to the said notification,—

(a) the words “sugar, tobacco” shall be deleted ;

(b) the entries at serial number 11, 12, 13, 14, 15, 16, 20 and 21 shall be deleted.

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

CHITRA KULKARNI,
Officer on Special Duty to Government.

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