

**FINANCE DEPARTMENT**

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai-400032, dated the 30th March 2016.

*NOTIFICATION*

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT. 1516/C.R. 31/Taxation-1.—In exercise of the powers conferred by sub-section (1) of section 9 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra hereby, with effect from the 1st April 2016, amends SCHEDULES 'A' and 'C' appended to the said Act, as follows, namely :—

In the Maharashtra Value Added Tax Act, 2002,—

(I) In SCHEDULE A,—

(1) in entry 9A, in column (2), for the figures, letters and word, “31st March 2016” the figures, letters and word “31st March 2017” shall be substituted;

(2) for entry 12A, the following entry shall be substituted, namely :—

“ 12A (1) Drugs for treatment of Cancer, as may be notified Nil %”;  
from time to time, by the State Government, in the *Official Gazette*.

(2) Mammography machines, used for the diagnosis of Breast Cancer. Nil %”;

(3) after entry 13, the following entry shall be inserted, namely :—

“13A Hybrid electric buses and battery operated buses, sold Nil %”;  
to public transport undertakings in the State, for public  
transportation.

(4) after entry 27A, the following entry shall be inserted, namely :—

“27B Handicraftsmade of bamboo, excluding bamboo Nil %”;  
furniture.

(5) in entry 51, in column (2),—

(a) in sub-entry (vii), after the word “Towels” the words, figures and brackets  
“ covered under tariff item No. 63049260 of the Central Excise Tariff Act, 1985  
(5 of 1986) ” shall be added;

(b) the figures, letters and word “31st March 2016” the figures, letters and  
word, “31st March 2017” shall be substituted;

(6) in entry 59, in column (2), for the figures, letters and word, “31st March 2016”  
the figures, letters and word “31st March 2017” shall be substituted;

(7) after entry 59, the following entry shall be inserted, namely :—

“59A Retrofit kits, used to modify the vehicles of the Nil %”.  
handicapped persons sold by the dealers, authorized by the  
testing agencies prescribed in the Central Motor Vehicle  
Rules, 1989.

(II) In Schedule C,—

(1) in the heading, for the figures, signs and words “2% or 3% or 4% or 5%”, the  
words, figures and signs “between 2% to 5.5% (including both)”, shall be substituted;

(2) in column (3),—

(i) against entries at serial numbers 1, 2 and 3, for the figure and sign “5%”, wherever it occurs, the figures and sign “5.5%” shall be substituted;

(ii) against sub-entry (b) of entry at serial number 4, for the figure and sign “5%”, the figures and sign “5.5%” shall be substituted;

(iii) against entries at serial numbers 5, 6, 7, 9, 11, 12, 13, 14, 15, 16, 17, 17A, 18, 19, 21, 23 and 24 for the figure and sign “5%”, wherever it occurs, the figures and sign “5.5%” shall be substituted;

(iv) against sub-entry (b) of entry at serial number 25, for the figure and sign “5%”, the figures and sign “5.5%” shall be substituted;

(v) against entries at serial numbers 26, 28, 31, 31A, 32, 33, 34, 35, 36, 37, 38, 39, 41, 43, 44, 46, 47, 50, 53, 53A, 54, 55B, 56, 59, 61, 62, 64, 65, 66, 67, 69, 70, 71, 72, 73, 74, 75, 75A, 76, 77, 79, 80, 81, 82, 82A, 83, 83A, 84, 85, 85A, 87, 88, 89, 90, 91, 92, 93, 94, 96, 97, 98, 99 and 100, for the figure and sign “5%”, wherever it occurs, the figures and sign “5.5%” shall be substituted;

(vi) against sub-entry (b) of entry at serial number 101, for the figure and sign “5%”, the figures and sign “5.5%” shall be substituted;

(vii) against entries at serial numbers 103, 105, 107, 108A, 110, 112, 113, 114, 115 and 116, for the figure and sign “5%”, wherever it occurs, the figures and sign “5.5%” shall be substituted;

(3) after entry 3, the following entry shall be inserted, namely :—

“3A Barbed wire, wire mesh and chain link. 5.5%”;

(4) for entry 10, the following entry shall be substituted, namely :—

”10. Bamboo and bamboo products, excluding those to which entry 27B of Schedule A applies. 5.5%”;

(5) in entry 25, after sub-entry (b), the following sub-entry shall be added, namely:—

(c) Cotton seed (*Gossypium Spp*) 2%”;

(6) in entry 29, in sub-entry (a),—

(a) in column (2), in clause (i), after the word “shampoos” the words, “hair oils” shall be inserted;

(b) in column (3), for the figure and sign “5 %”, the figures and sign “5.5%,” shall be substituted;

(7) in entry 29A,—

(a) after clause (d), the following clause shall be added, namely :—

“(e) Sterile water for injection. 5.5%”;

(b) in column (3), for the figure and sign “5 %”, the figures and sign “5.5%,” shall be substituted;

(8) for entry 30, the following entry shall be substituted, namely :—

“30 (a) Edible oil, edible oil in unrefined form and oil cakes 5.5%”;  
excluding *sarki pend*.

(b) Vegetable oil including gingili oil, castor oil and bran oil. 5.5%”;

*Explanation.*— Coconut oil, measuring 500 ml or its equivalence in weight or less and sold in any form of packaging shall be deemed to be not covered by this entry.

(9) in entry 68, sub-entry (iii) shall be deleted;

(10) after entry 79, the following entry shall be inserted, namely :—

”79A Pyrolysis oil made from plastic scrap and organic waste. 5.5%”;

- (11) after entry 82A, the following entry shall be inserted, namely :—  
“82B Repossessed motor vehicles, sold by banks and financial institutions, on which entry tax or, as the case may be, sales tax, has been paid at an earlier stage in the State. 5.5%”;
- (12) entry 102 shall be deleted;
- (13) in entry 104,—  
(a) in column (2), in sub-entry (c), after the words “ drawing charcoals” the words “, pencil box, gum, glue sticks, stapler pins, tape dispensers, dusters, files” shall be inserted;  
(b) in column (3), for the figure and sign “5 %”, wherever it occurs, the figures and sign “5.5% shall be substituted;
- (14) in entry 107, in sub-entry (11), after *Explanation*, the following clause shall be added, namely :—  
“(g) Processed, semi-processed, semi cooked, ready-mix, ready to eat, shelled sweet corn whether or not sold,—  
(i) in a frozen state, or 5.5%”.  
(ii) in a sealed container, or  
(iii) under a brand name  
except when served for consumption.
- (15) in entry 108, in sub-entry (1),—  
(a) in column (2), in clause (b), for the figures, letters and word “31st March 2016” the figures, letters and word “31st March 2017” shall be substituted;  
(b) in column (3), for the figure and sign “5%” the figures and sign “5.5%” shall be substituted.
- (16) in entry 111,—  
(a) in column (2), for the words “ and LED bulbs” the words, “ LED bulbs and LED tube lights” shall be substituted;  
(b) in column (3) for the figure and sign “5%” the figures and sign “5.5%” shall be substituted.

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

R. D. BHAGAT,  
Deputy Secretary to Government.