

## Amendment to Maharashtra Value Added Tax Act

### Changes in VAT Rates in Schedule C to be effective from 1st April 2016:

Sub-Entry	Description of goods	Rate of Tax upto 31st March 2016	Rate of Tax from 1st April 2016
1	Agricultural machinery and implements, and components and parts thereof other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types	5%	5.5%
2	All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	5%	5.5%
3	All kinds of bricks excluding paver blocks but including fly ash bricks and refractory bricks and monolithics, asphaltic roofing tiles, earthen roofing tiles.	5%	5.5%
4(b)	Save as provided in clause 4(a) above, any yarn Whether covered with any material or not; sewing thread, waste of any of them, excluding cotton and silk yarn in hanks as covered under entry 17 of Schedule A.	5%	5.5%

	Explanation.- For the purposes of this entry, as it stood from time to time, the "sewing thread" shall include embroidery thread.		
5	Aluminum conductor steel reinforced	5%	5.5%
6	Aluminum, its alloys and products as may be notified from time to time by the State Government in the Official Gazette.	5%	5.5%
7	Areca nut powder, betel nut and raw cashew nut	5%	5.5%
9	Bagasse	5%	5.5%
11	Bearings	5%	5.5%
12(a)	Beedi leaves	5%	5.5%
13	Beltings	5%	5.5%
14	Bicycles, tricycles, cycle rickshaws and parts, components and accessories and tyres and tubes thereof.	5%	5.5%
15	Biomass briquettes	5%	5.5%
16	Bone meal	5%	5.5%
17	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940	5%	5.5%
17A	Cashew shell.	5%	5.5%
18	Castings of non ferrous metals.	5%	5.5%
19	Centrifugal, monobloc and submersible pumps and pumpsets and parts thereof	5%	5.5%
21	Clay including fire clay, fine china clay and ball clay.	5%	5.5%
23	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.	5%	5.5%
24	Coir and coir products excluding coir mattresses	5%	5.5%
25(b)	Cotton waste	5%	5.5%
26	Crucibles	5%	5.5%

28	Dehydrated or Processed vegetables and mushrooms	5%	5.5%
29A	(a) Devices notified from time to time by the Central Government under sub-clause (iv) of clause (b) of section 3 of the Drugs and Cosmetics Act, 1940	5%	5.5%
	(b) Bandages and dressings manufactured or imported into India, stocked, distributed or sold under licence granted under the Drugs and Cosmetics Act, 1940		
	(c) Syringes.		
	(d) Guide wire for medical purpose.		
31	Electrodes.	5%	5.5%
31A	Excavators covered under tariff heading No. 8429 52 00 of the Central Excise Tariff Act, 1985 (5 of 1986) and are not liable for registration under the Motor Vehicles Act, 1988 (5 of 1988).	5%	5.5%
32	Exercise book,	5%	5.5%
33	a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals,	5%	5.5%
	b) Domestic pressure cookers and pans;		
	c) Buckets made of iron, steel, aluminium, plastic or any other material;		
34	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators , micronutrients but not including disinfectants.	5%	5.5%
35	Fibres of all types and fibre waste	5%	5.5%
36	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder clinker	5%	5.5%
37	(c) Pulse flour including besan mixed with flour or other pulses, when sold on or after 1st May, 2005	5%	5.5%
	(d) Pulse flour including besan mixed with		

	flour of cereals including maize, when sold on or after 1st may, 2005.		
	(e) Pulse flour including besan mixed with flour of other pulses and cereals, when sold on or after 1st May, 2005.		
38	Glucose-D	5%	5.5%
39	Goods of intangible or incorporeal nature as may be notified from time to time by the State Government in the Official Gazette.	5%	5.5%
41	Gypsum of all forms and descriptions excluding gypsum boards and plaster of paris..	5%	5.5%
43	Handloom woven gamcha	5%	5.5%
44	Herbs, gambiar, bark, dry plant, dry root, commonly known as jari booti and dry flower	5%	5.5%
46	Hose pipes and fittings thereof.	5%	5.5%
47	Hosiery goods	5%	5.5%
50	Ice	5%	5.5%
53	Industrial cables (High voltage cables, plastic coated cables, jelly filled cables, optical fibre cable).	5%	5.5%
53A	Industrial goods and tools made of Diamond, Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium, and alloys thereof, if any.	5%	5.5%
54	Industrial inputs and packing materials as may be notified from time to time by the State Government in the Official Gazette	5%	5.5%
55B	Tool, alloy and special steels of any of the categories, specified in clause (x) to clause (xv) of entry 55 of this Schedule, sold on or after the 1st May 2011.	5%	5.5%
56	IT products as may be notified by the State Government from time to time.	5%	5.5%
59	Knitting wool	5%	5.5%

61	Lignite	5%	5.5%
62	Lime, lime stone, products of lime, dolomite	5%	5.5%
64	Mixed PVC stabilizer	5%	5.5%
65	Napa Slabs (Rough flooring stones) and Shahabadi stones.	5%	5.5%
66	Newars	5%	5.5%
67	Non-ferrous metals and alloys in primary forms and scrap as may be notified from time to time by the State Government in the Official Gazette	5%	5.5%
69	Ores and minerals	5%	5.5%
70	Paper, as may be notified by the State Government from time to time, in the Official Gazette	5%	5.5%
71	Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax; slack wax.	5%	5.5%
72	Pipes of all varieties including G.I. Pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings	5%	5.5%
73	Pizza bread	5%	5.5%
74	(a) Plastic footwear ( moulded) : hawaii chappals and straps thereof;	5%	5.5%
	(b) Plastic mats (Chatai)		
75	Plastic granules ,master batches . plastic powder and scrap.	5%	5.5%
75A	Poultry machinery and equipments as may be notified, from time to time, by the State Government in the Official Gazette.	5%	5.5%
76	Printed material including annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes	5%	5.5%
77	Printing and writing ink excluding toner	5%	5.5%

	and cartridges		
79	Pulp of bamboo, wood and paper	5%	5.5%
80	Rail coaches, engines and wagons and parts thereof	5%	5.5%
81	a) Readymade garments.	5%	5.5%
	b) other articles of personal wear, clothing accessories, made up textile articles and sets as may be notified, from time to time, by the State Government in the Official Gazette.		
82	Renewable energy devices as may be notified, from time to time, by the State Government in the Official Gazette and spare parts thereof.	5%	5.5%
82A	Ribbon, Bow and Kajal.	5%	5.5%
83	(a) Roasted pulses, other than roasted gram and dalwa specified in sub-entry (b) of entry 39 of Schedule A, except when served for consumption.	5%	5.5%
	(b) Fried pulses including fried gram, except when served for consumption.		
83A	Rock Salt.	5%	5.5%
84	Rubber that is to say (a) raw rubber, (b) latex (c) dry ribbed sheet of all grades	5%	5.5%
85	Safety matches	5%	5.5%
85A	Safety Helmets.	5%	5.5%
87	Sewing machines and parts, components and accessories thereof and all kinds of sewing needles and knitting needles.	5%	5.5%
88	Ship and other water vessels	5%	5.5%
89	(a) Milk powder including skimmed milk powder,	5%	5.5%
	(b) UHT milk,		
	(c) Condensed milk whether sweetened or not, when sold on or after 1st April, 2005,		
	(d) Milk containing any ingredient and sold		

	under a brand name, when sold on or after 1st April, 2005.		
	(e) Curds (whether or not sweetened or flavoured) when sold under a brand name, except when served for consumption.		
	Explanation.-UHT milk, condensed milk whether sweetened or not and milk containing any ingredient and sold under a brand name shall not be covered by the scope of this entry when served for consumption.		
90	Solvent oils other than organic solvent oil	5%	5.5%
91	Spice including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seed.	5%	5.5%
	Explanation.- For the purposes of this entry, as it stood from time to time, "spices" shall include spices in all forms, varieties and mixtures of any of the spices.		
92	Sports goods excluding apparels and footwear	5%	5.5%
93	Starch , sago,and Tapioca	5%	5.5%
94	(a) Sweet and sweetmeats including Shrikhand, Basundi, Doodhpak except when served for consumption excluding,ice-cream, other edible ice whether or not containing cocoa, kulfi, non-alcoholic drinks containing ice-cream or kulfi, sweet drops, toffees, chocolates other confectioneries and all kinds of bakery products,	5%	5.5%
	(b) Varieties of farsan as may be notified from time time by the State Government in the Official Gazette, except when served for consumption.		
	(c) Vada Pav		
96	(a) Tractors, trailers and trolleys (being agricultural tractors, trailers and trolleys), harvesters, attachments, parts, components, accessories, tyres and tubes thereof.	5%	5.5%
	(b) when sold on or after 1st April, 2005,		

	threshers and attachments parts, components, accessories, tyres and tubes thereof.		
97	Transformers and components and parts thereof.	5%	5.5%
98	Transmission towers	5%	5.5%
99	(a) Umbrella and Raincoat excluding garden umbrella.	5%	5.5%
	(b) components, parts and accessories of umbrella except garden umbrella.		
100	Vanaspati (Hydrogenated vegetable oil)	5%	5.5%
101	(b) Varieties of Textile and Textile Articles;  as may be notified from time to time, by the State Government, in the Official Gazette.	5%	5.5%
103	Windmill for water pumping and for generation of electricity and its components, parts and accessories.	5%	5.5%
104	a) Writing instruments, ball point pens, felt tipped and other porus-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen holders, pencil holders, and similer holders; parts (including caps and clips) of the foregoing articles;	5%	5.5%
	b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpners;		
105	Embroidery or Zari material that is to say, (i) imi, (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sitara; (IX) naquasi; (x) kora; (xi) Omitted; (xii) badla; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles	5%	5.5%
107	1) Animal hair other than raw wool;	5%	5.5%
	2) Capital goods as may be notified by the State Government from time to time in the		



Official Gazette;
2A) Capital Goods and parts and components thereof, as may be notified by the State Government, from time to time, in the Official Gazette, when sold to the Department of State or, as the case may be, the Central Government.
3) Coal tar;
4) Combs,
5) Cups and glasses of paper or plastic,
6) Feeding bottles and nipples,
7) Goods specified below supplied to foreign going ships:-
a) marine lubricants and indigenous marine paints;
b) food stuff and food provisions of all kinds,
c) alcoholic and non alcoholic beverages
d) bunker oil
7A) Ladies hand bags and ladies purses
8) Medical devices and implants as may be notified from time to time by the State Government in the Official Gazette;
9) Porcelain insulators,
10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers;
11) (a) Raw meat, raw flesh of poultry and raw sea food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container,
(b) Fruits and vegetables when sold in frozen state or in sealed container,
(c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham,

	Bacon Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container,		
	(d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs and shrimps, whether or not sold in frozen state or in sealed container,		
	(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruits jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruit squash, fruit paste, fruit drink, fruit juice, vegetables juice, squashes syrups, cordials, whether or not sold in frozen state or in sealed container.		
	(f) Raw, semi cooked, semi processed, readymix and ready to cook food preparations, sold in sealed containers excluding ready to eat food and those covered by clause (a) to clause (e) above.		
	Explanation.- The items referred to in clause (a) to (f) will not be covered by the scope of this entry when those are served for consumption.		
	13) Tamarind seed and powder thereof;		
	14) Toys and games excluding electronic toys and electronic games;		
	15) Wax candles,		
108(b)	(b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2017.	5%	5.5%
108A	Dry fruits excluding raisins and currants	5%	5.5%
110	Clearing nuts (Shikekai) and Soap nuts (Ritha) in whole or powder form.	5%	5.5%
112	LPG Stoves for domestic use; parts, components and accessories thereof..	5%	5.5%
113	Cotton ginning and pressing machinery covered by sub-heading 8445 19 10 of the Central Excise Tariff Act, 1985.	5%	5.5%

114	Composting Machinery.	5%	5.5%
115	Vehicles operated on Battery or Solar power.	5%	5.5%
116	Adult diapers and Sanitary napkins.	5%	5.5%

**New entries inserted in Schedule A to be effective from 1st April 2016:**

Sub-Entry	Description of goods	Rate of Tax upto 31st March 2016	Rate of Tax from 1st April 2016
12A	(2) Mammography machines, used for the diagnosis of Breast Cancer.	12.5%	Nil
13A	Hybrid electric buses and battery operated buses, sold to public transport undertakings in the State, for public transportation.	12.5%	Nil
27B	Handicrafts made of bamboo, excluding bamboo furniture.	5%	Nil
59A	Retrofit kits, used to modify the vehicles of the handicapped persons sold by the dealers, authorized by the testing agencies prescribed in the Central Motor Vehicle Rules, 1989.	12.5%	Nil

**New entries inserted in Schedule C to be effective from 1st April 2016:**

Sub-Entry	Description of goods	Rate of Tax from 1st April 2016
3A	Barbed wire, wire mesh and chain link	5.5%
25 ( c )	Cotton seed (Gossypium Spp)	2.0%
29A ( e )	Sterile water for injection	5.5%
79A	Pyrolysis oil made from plastic scrap and organic waste.	5.5%
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%

107	(g) Processed, semi-processed, semi cooked, ready-mix, ready to eat, shelled sweet corn whether or not sold,- (i) in a frozen state, or . (ii) in a sealed container, or (iii) under a brand name except when served for consumption	5.5%
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**Entries substituted in Schedule C to be effective from 1st April 2016:**

Sub-Entry	Description of goods Old Entry	Description of goods Substituted Entry	Rate of Tax upto 31st March 2016	Rate of Tax from 1st April 2016
10	Bamboo and bamboo products	Bamboo and bamboo products, excluding those to which entry 27B of Schedule A applies	5%	5.5%
30	Edible oil, edible oil in unrefined form and oil cakes excluding sarki pend	(a) Edible oil, edible oil in unrefined form and oil cakes excluding sarki pend.	5%	5.5%
		(b) Vegetable oil including gingili oil, castor oil and bran oil.	5%	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.	5%	12.5%
111	Compact Fluorescent Lamps and LED bulbs	Compact Fluorescent Lamps and LED bulbs and LED Tube Lights.	5%	5.5%

**Extension in the exemption period for following entries is extended upto 31<sup>st</sup> March 2017:**

Schedule Entry	Description of goods
A-9A	a) Paddy, rice, wheat and pulses in whole grain, split or broken form; (b) The flour of wheat & rice including atta, maida, rawa and suji whether sold singly or in mixed form; (c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals, sold during the period from 1st May 2006 to 31st March 2017
A-51	(i) Papad except when served for consumption ii) Gur iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra. vi) Solapuri chaddars; vii) Towels covered under tariff item No. 63049260 of the Central Excise Tariff Act, 1985 (5 of 1986); viii) Wet dates, sold during the period from 1st May 2006 to 31st March 2017
A-59	Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st March 2017.
C-108(b)	Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2017.



			highlighted)
C-104	(c) Writing boards or writing pads, drawing boards, black boards, green boards, white boards, examination pads, foot rulers, erasers, glitter pens, sketch pens, staplers, pencil leads, oil pastels, drawing charcoals, <b>pencil box, gum, glue sticks, stapler pins, tape dispensers, dusters, files</b> and envelopes.	5%  12.5%  (For items highlighted)	5.5%