

Schedule of maharashtra Value Added tax(VAT)-2002

Note.- The abbreviation % in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods

SCHEDULE A

[See Sections 2(26), 5 and 6]

LIST OF GOODS FOR WHICH THE RATE OF TAX IS NIL%

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax
(1)	(2)	(3)	(4)
1	Agricultural implements manually operated or animal driven as may be notified by the State Government, from time to time, in the Official Gazette.		NIL %
2	Aids and implements used by handicapped persons as may be notified by the State Government, from time to time, in the Official Gazette.		-do-
3	Animal driven carts including bullock carts.		-do-
4	Aquatic feed, cattle feed poultry feed, their concentrates, animal feed supplements and animal feed additives, grass, hay, straw, cotton seed oil cakes excluding, - (a) other oil cakes (b) all varieties of de-oiled cakes.		-do-
5	Betel leaves.		-do-

6	Books including almanacs, panchangs, time tables for passenger transport services and periodicals but excluding annual reports, application forms, account books, calendars, diaries, catalogues, race-cards and publications which mainly publicise goods, services and articles for commercial purposes		-do-
7.	Bread (excluding Pizza Bread), in loaf, rolls or in slices, toasted or otherwise except when served for consumption.		-do-
8	Broom sticks and brushes of a type used to clean floor including toilet floor		-do-
9	Cereals and pulses (during the period from 1st April 2005 to 31st March 2006) in whole grain, split, or broken form - other than those to which any other entry in this schedule or any other Schedule applies.		-do-
10	Chalk Stick		-do-
11	Charcoal and Badami charcoal		-do-
12	Charkka, Ambar Charkka and other implements used in the production of handspun yarn		-do-
13	Handlooms, their parts, accessories, attachments and auxillary machines as may be notified by the state Government, from time to time, in the Official Gazette		-do-
14	Gandhi Topi		-do-
15	Clay Lamps		-do-
16	contraceptives of all types		-do-
17	Cotton and silk yarn in hank		-do-

18	Curd, Lassi, butter milk and seperated milk except when served for consumption		-do-
19	Earthen pot		-do-
20	Electricity		-do-
21	Firewood		-do-
22	Fishnet and fishnet fabrics		-do-
23	Fresh plants, saplings and natural flowers excluding mahua flowers		-do-
24	Fresh vegetables and potatoes, sweet potatoes, yam (elephant's foot), onions, fresh Fruits excluding wet dates.		-do-
25	Garlic and ginger		-do-
26	Glass bangles		-do-
27	Goods of incorporeal or intangible character, other than those notified under entry 39 in Schedule C		-do-
28	Human blood and blood plasma		-do-
29	iodls of deities in clay or plaster of paris		-do-
30	Indigenous handmade musical instruments as may be notified by the state government, from time to time, in the Official gazette.		-do-
31	Kumkum in ant form including bindi, alta and sindur.		-do-
32	Leaf plates and cups		-do-
33	Meat, flesh of poultry and sea food, including fish, prawns, lobsters, crabs and shrimps except when sold in frozen state or in a sealed container; eggs in shell, cattle excluding horses, sheep, goats, pigs and poultry		-do-

34	Milk, that is to say, animal milk in liquid form except when served for consumption and excluding.- (a) condensed milk whether sweetened or not, and (b) milk containing any ingredient and sold under a brand name		-do-
35	National flag		-do-
36	Non-judicial stamp paper when sold by Government Treasuries; postal items like envelope, post card etc. when sold by Government.		-do-
37	Organic manure excluding oil cakes and de oiled cakes		-do-
38	plantain leaves		-do-
39	Poha Lahya and chirmura		-do-
40	Raw wool		-do-
41	Seeds of all types		-do-
42	Semen including frozen semen		-do-
43	Silk worm laying, cocoon and raw silk		-do-
44	Slate and slate pencils but not including writing boards		-do-
45	Sugar, fabrics and tobacco as described from time to time, in column (3) of the First schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957. (58 of 1957)		-do-
46	Tender green coconut		-do-
47	Toddy, Neera and Arak		-do-
48	Unprocessed salt		-do-

49	<p>Water other than</p> <p>(a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and</p> <p>(b) water sold in sealed container.</p>	-do-
----	--	------

SCHEDULE-B

[See sections 2(26), 5 and 6]

LIST OF GOODS FOR WHICH THE RATE OF TAX IS 1%

Sr. No.	Name of the Commodity	Rate of Tax
(1)	(2)	(3)
1	Articles made of Precious metals of fineness not less than fifty percent, whehter or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured	1%
2	<p>Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them.</p> <p>Explanation.- For the purposes of this entry, an alloy of precious metal menas a precious metal of fineness of not less than fifty percent.</p>	-do-
3	Precious Stones including diamonds, semi precious stones and pearls whether real or cultured.	-do-

SCHEDULE-C**[See sections 2(26), 5 and 6]****LIST OF GOODS FOR WHICH THE RATE OF TAX is 4%**

Sr. No.	Name of the Commodity	Rate of Tax
(1)	(2)	(3)
1	Agricultural machinery and implements, other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types.	4%
2	All equipments for electronic communications by wireless or by wire including Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X).	-do-
3	All kinds of bricks including fly ash bricks, and refractory bricks and asphaltic roofing tiles, earthen roofing tiles.	-do-
4	All types of yarn whether covered with any material or not other than cotton and silk yarn in hank ; sewing thread; waste of any of them.	-do-
5	Aluminium conductor steel reinforced.	-do-
6	Aluminium, its alloys and products as may be notified, from time to time, by the State Government in the Official Gazette.	-do-
7	Arecanut powder, betel nut and raw cashew nut.	-do-
8	Aviation Turbine Fuel sold to a Turbo-prop aircraft. Explanation .- For the purposes of this entry, "Turbo-prop Aircraft" means an aircraft deriving thrust mainly from propeller, which may be driven by either turbine engine or piston engine.	-do-
9	Bagasse.	-do-
10	Bamboo	-do-
11	Bearings	-do-
12	Beedi leaves	-do-

13	Beltings	-do-
14	Bicycles, tricycles, cycle rickshaws	-do-
15	Biomass briquettes.	-do-
16	Bone meal	-do-
17	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940.	-do-
18	Castings of non-ferrous metals.	-do-
19	Centrifugal, monobloc and submersible pumps and parts thereof	-do-
20	Cereals and pulses (with effect from 1st April 2006 onwards) in whole grain, split or broken form- other than those to which any other entry in this Schedule or any other Schedule applies.	-do-
21	Clay.	-do-
22	Coal including coke in all its forms but excluding charcoal.	-do-
23	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.	-do-
24	Coir and coir products excluding coir mattresses	-do-
25	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise including cotton waste.	-do-
26	Crucibles	-do-
27	Crude oil, that is to say, crude petroleum oils, and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and hether or not subjected to all or any of the following processes: - (1) decantation; (2) de-salting;	-do-

	<p>(3)dehydration;</p> <p>(4) stabilisation in order to normalise the vapour pressure;</p> <p>(5) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure;</p> <p>(6) the addition of only those hydrocarbons previously recovered by physical methods, during the course of the above mentioned processes;</p> <p>(7) any other minor process (including addition of pour point depressants or flow improvers) which does not change the essential character of the substance.</p>	
28	Dehydrated or processed vegetables and mushrooms.	-do-
29	<p>Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description :-</p> <p>any medicinal formulation or preparation ready for use internally or on the body of human beings, animals, and birds, for diagnosis, treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drugs and Cosmetic Act, 1940, (23 of 1940.), and includes devices notified by the Central Government under sub-clause (iv) of clause (b) of section 2 of the said Act,</p> <p>but does not include mosquito repellants in any form.</p>	-do-
30	Edible oils, oil cake and excluding cotton seed oil cakes and de-oiled cake	-do-

31	Electrodes	-do-
32	Exercise book, graph book and laboratory note book.	-do-
33	Ferrous and non-ferros domestic utensils other than those made from precious metals,	-do-
34	Fertilisers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators but not including disinfectants.	-do-
35	Fibres of all types and fibre waste.	-do-
36	Fireclay, coal, ash, coal boiler ash, coal cinder ash, coal powder clinker.	-do-
37	Flours of cereals and pulses whether singly or in a mixed form including ata, maida, rawa, suji and besan.	-do-
38	Glucose-D	-do-
39	Goods of intangible or incorporeal nature as may be notified, from time to time, by the State Government in the Official Gazette.	-do-
40	Gur, jaggery, and edible variety of rub gur	-do-
41	Gypsum of all forms and descriptions.	-do-
42	Hand pumps, Parts and fittings	-do-
43	Handloom woven gamcha	-do-
44	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower	-do-
45	Hides and skins, whether in raw or dressed state.	-do-
46	Hose pipes	-do-
47	Hosiery goods	-do-
48	Hurricane Lantern and kerosene lamp and accessories and components thereof.	-do-
49	Husk and bran of cereals and pulses.	-do-
50	Ice	-do-
51	Imitation jewellery, beads of glass, plastic or of any metal other than precious metals, hair pins and parts and components of all of them.	-do-

52	Incense sticks commonly known as, agarbatti, dhupkathi or dhupbatti.	-do-
53	Industrial cables (High voltage cables, plastic coated Cables, jelly filled cables, optical fibres cables).	-do-
54	Industrial Inputs and packing materials as may be notified, from time to time, by the State Government in the Official Gazette.	-do-
55	<p>Iron and steel, that is to say, -</p> <p>(i) pig iron and cast iron including ingot, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;</p> <p>(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);</p> <p>(iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars;</p> <p>(iv) steel bars (rounds, rods, square flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths).;</p> <p>(v) steel structurals, (angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections);</p> <p>(vi) sheets, hoops, strips, and skelp, both black and galvansied, hot and cold rolled, plain and corrugated, in all qualities in straight lengths and in coil form as rolled and in revetted conditions;</p> <p>(vii) plates both plain and chequered in all qualities;</p> <p>(viii) discs, rings, forgings and steel castings;</p> <p>(ix) tool, alloy and special steels of any of the above categories;</p> <p>(x) teel melting scrap in all forms including steel skull, turnings and borings;</p>	-do-

	<p>(xi) steel tubes, both welded and seamless, of all diameters and lengths including tube fittings;</p> <p>(xii) tin-plates, both hot dipped and electrolytic and tin free plates; (xiii) fish plate bars, bearing plate bars, crossing sleeper bars, bearing plates, crossing sleepers and pressed steel sleepers, rails-heavy and light crane and rails;</p> <p>(xiv) wheels, tyres, axles and wheel sets;</p> <p>(xv) wire rod, and wires rolled, drawn-galvanised, aluminised, tinned or quoted such as by copper</p> <p>(xvi) Defectives, rejects, cuttings or end pieces of any of the above categories."</p>	
56	IT products as may be notified by the State Government from time to time.	-do-
57	Jute that is to say, the fiber extracted from plants belonging to the species Corchorus Capsularies and corchorus Oiltorius and the fiber known as mesta or bimli extracted from plants of the species Hibiscus Cannabinus and Hibiscus subdariffa-varaltissima and the fibre known as Sunn and Sannahemp extracted from plants of the species Crotalaria Juncea, whether baled or otherwise.	-do-
58	Kerosene oil sold through the Public Distribution System.	-do-
59	Knitting Wool.	-do-
60	Lac and Shellac.	-do-
61	Lignite.	-do-
62	Lime, lime stone, products of lime, dolomite.	-do-
63	Maize gulten and maize germ oil.	-do-
64	Mixed PVC stabilizer.	-do-
65	Napa Slabs (Rough flooring stones)	-do-

66	Newars	-do-
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.	-do-
68	<p>Oil seeds, that is to say:-</p> <p>(i) Groundnut or Peanut (<i>Archis hypogaea</i>);</p> <p>(ii) Sesamum or Til (<i>Sesamum Orientale</i>);</p> <p>(iii) Cotton seed (<i>Gossypium Spp.</i>);</p> <p>(iv) Soyabean (<i>Glycine seja</i>);</p> <p>(v) Rapeseed and Mustard-</p> <p>(1) Torta (<i>Brassica Campestris var toria</i>);</p> <p>(2) Rai (<i>Brassica Juncea</i>);</p> <p>(3) Jamba-Taramira (<i>Eruca sativa</i>);</p> <p>(4) Sarson-Yellow and brown (<i>Brassica nigra compestris var sarson</i>);</p> <p>(5) Banarasi Rai or True Mustard (<i>Brassica nigra</i>);</p> <p>(vi) Linseed (<i>Linum usitatissimum</i>);</p> <p>(vii) Castor (<i>Ricinus communis</i>);</p> <p>(viii) Coconut (i.e. Copra excluding tender coconuts) (<i>Cocos nucifera</i>);</p> <p>(ix) Sunflower (<i>Helianthus annus</i>);</p> <p>(x) Nigar seed (<i>Guizotia abyssinica</i>);</p> <p>(xi) Neem, vepa (<i>Azadirachta indica</i>);</p> <p>(xii) Mahua, Illupai, Ippe (<i>Madhuca indica</i>, <i>M. Latifolia</i>, <i>Bassia, Latifolia</i> and <i>Madhuca</i></p>	-do-

	<p>longifolia Syn. M. Longifolia);</p> <p>(xiii) Karanja, Pongarm, Honga (Pongamia Pinnata Syn. P. Glabra);</p> <p>(xiv) Kusum (Schlechera Olcosa, Syn. S. Trijuga);</p> <p>(xv) Punna undi (Calophyllum, inophyllum);</p> <p>(xvi) Kokum (Carcinia indica);</p> <p>(xvii) Sal (Shorea robusta);</p> <p>(xviii) Tung (Aleurities Foriddi and A. Montana);</p> <p>(xix) Red palm (Elaeis guinenses);</p> <p>(xx) Safflower (Carthamus tinctorius);"</p>	
69	Ores and minerals excluding sand.	-do-
70	Paper and newsprint, paper board and waste paper.	-do-
71	Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax, slack wax.	-do-
72	Pipes of all varieties including G.I. Pipes, C.I. pipes, ductil pipes and PVC pipes and their fittings.	-do-
73	Pizza bread.	-do-
74	Plastic footwear	-do-
75	Plastic granules and master batches.	-do-
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.	-do-
77	Printing ink excluding toner and cartridges	-do-
78	Processed salt	-do-

79	Pulp of bamboo, wood and paper	-do-
80	Rail coaches, engines and wagons	-do-
81	Readymade garments and 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.	-do-
82	Renewable energy devices and spare parts as may be notified, from time to time, by the State Government in the Official Gazette.	-do-
83	Roasted pulses including gram.	-do-
84	Rubber that is to say- (a) raw rubber, (b) latex, (c) dry ribbed sheet of all grades.	-do-
85	Safety matches	-do-
86	Seeds other than seeds of cereals and pulses.	-do-
87	Sewing machines	-do-
88	Ship and other water vessels	-do-
89	Skimmed milk powder	-do-
90	Solvent oils other than organic solvent oil	-do-
91	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies	-do-
92	Sports goods excluding apparels and footwear	-do-
93	Starch and Tapioca.	-do-
94	Sweetmeats and farsan.	-do-
95	Tamarind	-do-
96	Tractors, threshers, harvesters and attachments and parts thereof.	-do-
97	Transformers.	-do-
98	Transmission towers	-do-

99	Umbrella except garden umbrella	-do-
100	Vanaspati (Hydrogenated vegetable oil)	-do-
101	Varieties of sugar, tobacco, textile and textile articles as may be notified, from time to time, by the State Government in the Official Gazette.	-do-
102	Vegetable oil including gingili oil and bran oil	-do-
103	Windmill for water pumping and for generation of electricity	-do-
104	Writing instruments including refills.	-do-
105	Zari and embroidery materials of gold, silver and gilded metal, badla and kasab.	-do-
106	Coconut in shell and seperated Kernel of coconut including Kopra.	-do-

SCHEDULE D

[See Sections 2(26), 5 and 6]

LIST OF GOODS FOR WHICH RATE OF TAX is 20% or above

Sr. No.	Name of the commodity	Rate of Tax
(1)	(2)	(4)
1	Foreign liquor as defined from time to time in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953	20%
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973	20%
3	Liquor imported from any place outside the territory of India as defined, from time to time, in rule 3(4) of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963.	20%
4	Molasses and rectified spirit	20%

5	High Speed Diesel Oil, (a) when delivered (i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and	34% + One rupee per litre
	(ii) to a person other than retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai	31% + One rupee per litre
	(b) in circumstances other than those mentioned in clause (a) above	31% + One rupee per litre
6	Aviation turbine fuel(Duty paid) (other than that covered by entry 8 of Schedule C)	25%
7	Aviation Turbine Fuel (Bonded)	30%
8	Aviation Gasoline (duty paid)	10%
9	Aviation Gasoline (bonded)	24%
10	Any other kind of Motor Spirit, (a) when delivered, - (i) to a retailer for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and	30% + One rupee per litre
	(ii) to a person other than the retailer having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai;	30% + One rupee per litre
	(b) when delivered in circumstances other than those mentioned in clause (a) above	29% + One rupee per litre

SCHEDULE E**[See sections 2(26), 5 and 6]****Goods not covered elsewhere for which the rate of tax is 12.50%**

Sr. No.	Name of the commodity	Rate of Tax
(1)	(2)	(3)
1	All goods not covered in any of the other Schedules	12.50%