

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 30th March 2010.

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT.1509/CR-156/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 2010, amends SCHEDULES A, C and D 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 2010" the figures, letters and words "31st March 2011 or the date on which the Goods and Services Tax Act comes into force, whichever is earlier" shall be substituted.

(2) in entry 51, in column (2), for the figures, letters and word "31st March 2010" the figures, letters and words "31st March 2011 or the date on which the Goods and Services Tax Act comes into force, whichever is earlier" shall be substituted.

II. In SCHEDULE C,—

(1) in entry 8, in column (3), for the word "-do-" the figure and sign "4%" shall be substituted ;

(2) in entry 9, in column (3), for the word "-do-" the figure and sign "5%" shall be substituted ;

(3) entry 20 shall be deleted ;

(4) in entry 22, in column (3), for the word "-do-" the figure and sign "4%" shall be substituted ;

(5) in entry 23, in column (3), for the word "-do-" the figure and sign "5%" shall be substituted ;

(6) in entry 25, in column (3), for the word "-do-" the figure and sign "4%" shall be substituted ;

(7) in entry 27, in column (3), for the word "-do-" the figure and sign "4%" shall be substituted ;

(8) in entry 28, in column (3), for the word "-do-" the figure and sign "5%" shall be substituted ;

(9) in entry 36, in column (2), for the words "coal, ash" the words "coal ash" shall be substituted ;

- (10) entry 37 shall be deleted;
- (11) entry 40 shall be deleted;
- (12) in entry 45, in column (3), for the word “-do-” the figure and sign “4%” shall be substituted;
- (13) in entry 46, in column (3), for the word “-do-” the figure and sign “5%” shall be substituted;
- (14) in entry 56, in column (3), for the word “-do-” the figure and sign “5%” shall be substituted;
- (15) in entry 57, in column (3), for the word “-do-” the figure and sign “4%” shall be substituted;
- (16) in entry 68, in column (3), for the word “-do-” the figure and sign “4%” shall be substituted;
- (17) for entry 91, the following entry shall be substituted, namely:—
- “91. Spices including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seed. 5%.”;
- (18) entry 95 shall be deleted;
- (19) entry 106 shall be deleted;
- (20) in entry 108, for sub-entry (1), the following entry shall be substituted, namely:—
- | | |
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| (1)(a) Raisins and Currants | 5% |
| (b) Tea in leaf or powder form including instant tea, sold during the period starting on 1st April 2010 and ending on 31st March 2011 or the date on which the Goods and Services Tax Act shall come into force. | 5%.”; |
- (21) entry 109 shall be deleted.

III. In SCHEDULE D, in entry 11, in column (2), for the figures, letters and word “31st March 2010” the figures, letters and words “31st March 2011 or the date on which the Goods and Services Tax Act comes into force, whichever is earlier” shall be substituted.

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

CHITRA KULKARNI,
Officer on Special Duty to Government.