

**FINANCE DEPARTMENT**

Mantralaya, Mumbai 400 032, dated the 10th March 2010

**NOTIFICATION**

THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No VAT. 1510/CR. 47/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 amends with effect from the 1st April 2010 the Schedule "A" and "C" appended to the said Act as follows :—

(1) in Schedule-A, in entry 45, in column (2) for the words, brackets and figures "the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957)", the words, brackets and figures "the Additional Duties of Excise (Goods of Special Importance Act, 1957 (58 of 1957) but excluding those specified in Schedule-C" shall be substituted ;

(2) in Schedule-C,—

(a) in column (3), against entries at serial numbers 1, 2, 3, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21, 23, 24, 26, 28, 29, 29A, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 46, 47, 49, 50, 51, 53, 54, 56, 58, 59, 61, 62, 64, 65, 66, 67, 69, 70, 71, 72, 73, 74, 75, 76, 77, 79, 80, 81, 82, 83, 84, 85, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113 and 114 for the figure and sign "4%" the figure and sign "5%" shall be substituted ;

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

"4 (a) Cotton yarn but not including cotton yarn waste ; 4%

(b) Save as provided in clause (a) above, any yarn whether covered with any material or not ; sewing thread, waste of any of them. 5%"

excluding cotton and silk yarn in hanks as covered under entry 17 of Schedule-A.

४ महाराष्ट्र शासन राजपत्र असाधारण भाग चार-ब, मार्च १०, २०१०/फाल्गुन १९, शके १९३१

(c) for entry 101, the following entry shall be substituted, namely :—

"101 (a) Fabrics and sugar as defined from time to time, in section 14 of the Central Sales Tax Act, 1956 ; 4%

(b) Varieties of Textile and Textile Articles as may be notified from time to time, by the State Government, 5%." in the *Official Gazette*.

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

CHITRA KULKARNI,

Officer on Special Duty to Government.