


*Maharashtra Vat & Allied Laws  
amendments wef 1 Apr 2012  
by  
CA Deepak Thakkar  
Mumbai*

**28 April 2012**

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- L.A. Bill # 17 of 2012 dt 11 Apr 2012 called as “Mah. Tax Laws (Levy, Amendment & Validation) Act 2012” introduced in Maharashtra Legislative Assembly;
  - Passed by Assembly...
  - Governor’s assent recd?
  - Published in Official Gazette?
  - **Effective date:** 1 May 2012 or as notified & different dates may be appointed for different provisions.

## LA Bill # 17 dt 11 Apr 2012

Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
1	<b>Sec. 2(15A) inserted retrospectively from 1 Apr 2005</b>	<b><u>Definition of 'Motor Spirit' u/s 2(15A):</u></b> means <b>HSD oil, ATF</b> Duty paid & Bonded, Aviation Gasoline Duty paid & Bonded and <b>Petrol.</b>  <b>Other products may be notified in future.</b>	Notification No. VAT 1506/CR-135/Tax 1 Dt. 30 Nov 2006 amended on 15 Mar 2007 already covered the same for <b>tax reduction for Oil Companies and exemption for petrol pumps, issued u/s 41(4).</b>

## LA Bill # 17 dt 11 Apr 2012

Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
1A	<p><b>Sec. 2(17A) inserted retrospectively from 1 Apr 2005</b></p> <p><b>The said definition will be for all purposes of the MVAT Act.</b></p>	<p><b><u>Definition of 'Petroleum Products' u/s 2(17A):</u></b>  means superior kerosene oil(SKO), LPG, furnace oil, LDO, Naptha and LSHS.</p> <p><b>Other products may be notified in future.</b></p>	<p><b>Negative set off rule 54(b): No set off on motor spirits unless resold/interstate sale or stock transfer/ Exports</b></p> <p><b>[ Setoff granted on HSD Oil in Gupta Metallics &amp; Power Ltd. Vat Appeal # 55 &amp; 56 of 2010 dt 21 Dec 2010 MSTT]</b></p>

## *LA Bill # 17 dt 11 Apr 2012*

<b>Sr. #</b>	<b>Section reference &amp; effective date</b>	<b>Gist of amendment</b>	<b>Remark / Issue</b>
2	<b>Sec 2(29) amended from 1 May 2012</b>	<b><u>Definition of 'tax':</u></b>  Term "purchase tax" (PT) added along with sales tax and composition sum.	Levy of PT on certain goods introduced, so defn of 'Tax' amended

## LA Bill # 17 dt 11 Apr 2012

Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
3	Sec 3(2), (3), (4), (5), (5A) amended and inserted from 1 May 2012	<p><b><u>Turnover Limits for Registration &amp; Liability to Tax:</u></b></p> <p><b>Purchase Tax proposed to be levied on cotton &amp; oil seeds.</b></p> <p>Thus the term “turnover of purchase” is added along with “turnover of sales” which means that registration will be required on crossing the turnover limits <b>either on sale side or purchase side of said goods.</b></p>	<p><b>Issue: Whether for dealers in other goods, registration will be required based on turnover of purchase of those goods?</b></p>

Sr.#	Section reference & effective date	Gist of amendment	Remark / Issue
4	<p><b>Sec 6A inserted from date to be notified.</b></p> <p><b><u>Rate of PT:</u></b> Equal to Rate of ST i.e. <b>Cotton u/e C-25 @ 5%</b></p>	<p><b><u>Purchase tax payable on purchase of cotton:</u></b></p> <p>Purchase tax (PT) shall be levied on turnover of purchase of <b>cotton (purchased directly or through agent)</b> from unregistered (<b>URD</b>) dealer/person, <b>if-</b></p> <p>(a) It is <b>dispatched</b> to other state in India by way of stock transfer</p> <p>(b) It is <b>used in manufacture of tax free goods; or</b></p> <p>( C) It is <b>used in manufacture of taxable goods,</b></p> <p><b>and the goods so manufactured are dispatched to other state in India by way of stock transfer</b></p>	<p><b>Thus PT is not payable:</b></p> <p>When goods are resold (as on its sale either VAT or CST is payable);</p> <p>When it is exported;</p> <p>When it is used in manufacture of taxable goods, which are not stock transferred to other states.</p>

Sr.#	Section reference & effective date	Gist of amendment	Remark / Issue
5	<p><b>Sec 6B inserted from 1 May 2012.</b></p> <p><b><u>Rate of PT:</u></b> Equal to Rate of ST i.e. Oil seeds u/e <b>C-68 @ 5%</b></p> <p><b>Issue: Whether the words in bold &amp; red applies to only taxable goods or even to taxfree goods?</b></p> <p><b>[Hotel Balaji vs State of AP 88 STC 98 (SC)]</b></p> <p><b>Issue: Setoff of PT paid?</b></p>	<p><b><u>Purchase tax payable on purchase of oil seeds:</u></b></p> <p>Purchase tax(PT) shall be levied on turnover of purchase of oil seeds (directly or through agent) from unregistered dealer/person, if-</p> <p>(a) It is dispatched to other state in India by way of stock transfer</p> <p>(b) It is used in manufacture of tax free goods; or</p> <p>( C) It is used in manufacture of taxable goods, <b>and the goods so manufactured are dispatched to other state in India by way of stock transfer</b></p>	<p><b>Thus PT is not payable:</b></p> <p>When goods are resold (as on its sale either VAT or CST is payable);</p> <p>When it is exported;</p> <p>When it is used in manufacture of taxable goods, which are not stock transferred to other states.</p>



LA Bill # 17 dt 11 Apr 2012

Sr.#	Section reference & effective date	Gist of amendment	Remark / Issue
5A	<b>Sec 45(1),(2),(3) amended from 1 May 2012</b>	<b><u>Agents liable to tax for sales on behalf of Principal:</u></b>  In view of levy of Purchase Tax on certain goods purchased from URD, the dealer as well as their agent, is made liable for same.	<b>Issue: Tax paid by agent. Setoff to be claimed by Principal or agent?</b>



## *LA Bill # 17 dt 11 Apr 2012*

<b>Sr. #</b>	<b>Section reference &amp; effective date</b>	<b>Gist of amendment</b>	<b>Remark / Issue</b>
5B	<b>Sec 94(1) amended from 1 May 2012</b>	<b>In case of PSI Unit/EC Holder, sales tax liability deferred is deemed as paid; the <b>purchase tax liability is also deemed as paid by such Units.</b></b>	Levy of PT on certain goods introduced, so consequential amendment

## LA Bill # 17 dt 11 Apr 2012

Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
6	<p><b>Sec 8(3) amended from 1 May 2012</b></p>	<p><b><u>Certain Sales &amp; Purchases not liable to tax:</u></b></p> <p><b>Co-developer</b> also entitled for said benefit <b>along with Developer of SEZ.</b></p> <p>It also includes any person (certified by Commissioner) who develops, builds, designs, organizes, promotes, <b>finances</b> or transfer by way of sale or lease, operates or maintains <b>whole or a part of infrastructure in the SEZ.</b></p> <p><b>Co-developer (certified by Commissioner)</b> means a person who has entered into an agreement with the developer for aforesaid purposes.</p> <p>CA Deepak Thakkar, Senior Partner PHD &amp; Associates. Mumbai</p>	<p><b>Issue: For transactions prior to 1 May 2012?</b></p>

## LA Bill # 17 dt 11 Apr 2012

Sr.#	Section reference & effective date	Gist of amendment	Remark / Issue
7	<p><b>Sec 8(3C) amended from 1 May 2012</b></p> <p>The 'textile' is as described in column (3) of First Sch. To Additional Duties of Excise(Goods of Special Importance) Act, 1957. After the reference of Year 1957, the term "as it stood immediately before 8 April 2011" is added.</p>	<p><b>Textile Processors</b> are Exempt fully from VAT w.e.f 1 April 2005</p> <p>vide Notification No. VAT 1507/CR-70/Tax 1 Dt. 21 Feb 2008 as amended on 25 Sept 2008 issued u/s 8(3C):</p>	<p><b>Issue: For sale during 8 Apr 2011 to 30 Apr 2012 ?</b></p>



## LA Bill # 17 dt 11 Apr 2012

Sr.#	Section reference & effective date	Gist of amendment	Remark / Issue
8	<b>Sec 10(2),(4),(7) amended from 1 May 2012</b>	<p><b><u>Sales Tax Authorities:</u></b></p> <p>The State Govt. has taken power to appoint a “<b>Special Commissioner of Sales Tax</b>” to exercise powers delegated to him and conferred under the law.</p> <p><b>Additional Commr of Sales Tax (EST) may be designated as the Special Commissioner of Sales Tax.</b></p>	

Sr.#	Section reference & effective date	Gist of amendment	Remark / Issue
9	<p><b>Sec 20(6) inserted from date to be notified</b></p> <p><b>Sec 29(8) deleted from date to be notified</b></p>	<p><b><u>Late Fee for Default in Filing Returns:</u></b></p> <p>Failure to file a return in time is liable to pay late fee of Rs. 5000, before filing said return.</p> <p>Penalty u/s 29(8) for said default is proposed to be deleted as Late fees is payable.</p>	<p>1] Late fees payable irrespective of Nil tax liability or genuine reason beyond control</p> <p>2] Allowable as exps under IT Law</p>

Sr.#	Section reference & effective date	Gist of amendment	Remark / Issue
10	<b>Sec 26(6): Proviso inserted from 1 May 2012</b>	<p><b><u>Part Payment &amp; Stay in Appeals:</u></b></p> <p>If the <b>appellant fails to attend</b> on the date fixed for hearing <b>on 3 occasions</b> or if at his <b>request adjournment</b> is granted on 3 occasions, <b>whether consecutive or not</b>, then the <b>stay shall not continue unless 15% of the amount disputed or Rs.15 Crores , whichever is less, is paid within the time mentioned in the order issued by the appellate authority or the Tribunal.</b></p> <p>The order for payment of such additional part payment is <b>not appealable.</b></p>	<p>Such additional part payment shall include part payment made earlier.</p> <p>If it is not paid then the stay shall not continue and entire amount in dispute is recoverable.</p> <p><b>Issue: Amendment apply to old appeals?</b></p> <p><b>Issue: Fresh application for PP?</b></p>

Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
11	<p><b>Sec 26A inserted from 1 May 2012</b></p>	<p><b><u>Regulating filing of appeal in High Court by Commissioner :</u></b></p> <p>Commissioner may, from time to time, <b>issue orders, instructions or directions for fixing monetary limits, for regulating filing of appeals to High Court.</b></p> <p>If Commissioner has not filed any appeal on any issue, <b>it shall not preclude him</b> from filing appeal on same issue in case of other appellant or for other period in case of same appellant.</p> <p>CA Deepak Thakkar, Senior Partner PHD &amp; Associates. Mumbai</p>	<p>In such a case, <b>it shall not be lawful for any appellant</b> to contend that the Commissioner has accepted or agreed in the decision on the disputed issue by not filing appeal in any case.</p> <p><b>Sec 26A(6):</b> The provisions for fresh assessment u/s 23(7) relating to giving effect to court order, shall also apply to the cases where the Commissioner has not filed appeal u/s 26A(2).</p>



Sr.#	Section reference & effective date	Gist of amendment	Remark / Issue
12	<b>Sec 29(2A) inserted from 1 May 2012</b>	<p><b><u>Penalty for Late/Non Registration:</u></b></p> <p>Failure to apply for registration in time ....then Commissioner <b>may impose</b> penalty of <u>a sum equal to tax payable</u> by the dealer <u>for such URD Period,</u> while <b>or</b> <u>after passing any order,</u> after hearing the dealer.</p>	<p>Issue: Amendment apply from which period?</p> <p>[ Addl tax unpaid as on 1 Jul 2009 for old periods, Int levy u/s 30(4) valid; Taurus Auto Dealers Pvt Ltd vs D.P. Amberao (29-3-2012) 49 VST 339 (Bom)]</p> <p>Issue: Builders &amp; Developers fate?</p>

Sr.#	Section reference & effective date	Gist of amendment	Remark / Issue
13	<b>Sec 31A</b> <b>inserted from 1</b> <b>May 2012</b>	<u><b>Collection and Payment towards tax(TCS):</b></u>  a.State Government may require any person or authorities, <b>who auction the rights for excavation of sand</b> , to collect an amount at such rate as notified (TCS) towards the liability of sales tax on sale of sand by auction purchaser.	<b>State Govt. will issue Notification for said TCS</b> (like for TDS u/s 31).  Such TCS shall be deposited into Govt. treasury as prescribed.

Sr.#	Section reference & effective date	Gist of amendment	Remark / Issue
13A	<b>Sec 31A inserted from 1 May 2012</b>	<p><b><u>Collection and Payment towards tax(TCS):</u></b></p> <p>b. State Government may require any person or authorities, <b>who has temporary possession or control over the goods</b> as may be notified, <b>pending clearance</b> of said goods by the purchaser, to collect an amount at such rate as notified (TCS) towards the liability of sales tax on sale of such goods by the purchasing dealer.</p>	<p>Such <b>TCS deposited shall be deemed to have been paid by the purchaser</b> or dealer concerned, and shall be adjusted towards their tax liability, if any.</p> <p><b>Issue: Clearance from Customs? FTWZ? Etc?</b></p> <p><b>Issue: Interest, penalty, etc. for late payment of TCS?</b></p> <p><b>Issue: If TCS not deposited by collector, then its impact on grant of credit to buyer?</b></p>

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Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
14	<b>Sec 41(4) (c) inserted from 1 May 2012</b>	<p><b><u>Exemptions &amp; Refund:</u></b></p> <p>State Govt. may by Notification, provide for <b>exemption</b> from payment of full/part of tax payable <b>on sales of furnishing fabrics</b> as specified in Notification issued u/e <b>C-101, at a point other than the last point of sales in the state.</b></p>	<p>Mah. State Budget presented on 26 March 2012 proposed to tax furnishing fabrics @ 5% at the last point of sale.</p> <p>The amendment for said levy is awaited for.</p> <p><b>Issue: Deduction based on which documents?</b></p> <p><b>Backward step in reforms by Mah. Govt?</b></p>



Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
15	Sec 59(1) amended from 1 May 2012	<p><b><u>Transfer of Proceedings:</u></b></p> <p>Commissioner may <b>transfer any proceedings</b> under MVAT Act <b>from any officer to any other officer</b> after hearing the affected dealers.</p> <p><b>No such hearing the dealer is required</b> when both the officers are situated in Mumbai &amp; Thane district. <a href="#">Raigad District added here.</a></p>	



Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
16	<b>Sec 86(1) &amp; (3) amended retrospectively from 1 April 2005.</b>	<b><u>Tax Invoice &amp; Bill for Sales:</u></b>  <b>Seller is required to retain/ preserve the copy of tax invoice/ bill issued for sale of goods for 3 years from end of the year in which sale took place.</b>  <b><u>The period of 3 years is extended to 8 years, retrospectively from 1 April 2005 !!!</u></b>	<b>Rule 68:</b> RD shall <b>preserve</b> all books of account, registers and <b>other documents relating to purchase, sales, deliveries and stock of goods including of payments made towards sales or purchase of goods for 6 years</b> from end of the year to which they relate.  <b>Cont'd.....</b>



Sr.#	Section reference & effective date	Gist of amendment	Remark / Issue
		<p>Issue: sales invoices/tax invoices raised for goods sold upto 31 March 2009, when the period of preservation was 3 years, which expired on 31 March 2012, then how this retrospective amendment is applicable in such case?</p>	<p><b>Where any proceeding is initiated within 6 years then</b> dealer shall preserve said record till a final order is passed for said proceeding.</p> <p><b>Defn of 'Document' u/s 2(10):</b> includes electronic record as defined in Information Technology Act, 2002.</p>



Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
17	<b>Sec 33 of this L.A. Bill # 17 Dt. 11 April 2012.</b>	<p><b><u>Validation &amp; Savings:</u></b></p> <p><b>Any assessment, review, action taken, levy or collection of tax</b> in respect of sales or purchases under the provisions of MVAT Act <b>shall be deemed to be valid and effective as if it had been duly made or taken, as amended by this amendment Act, notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary.</b></p> <p><b>No Court, Tribunal or any authority shall enforce any decree or order directing refund of any such tax.</b></p>	



## Maharashtra Profession Tax Act, 1975:


Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
1	<b>Sec 2(a) inserted from 1 May 2012 &amp; Sec 12(1)(a)(b) for Authorities</b>	<b><u>Definition of Commissioner:</u></b> Commissioner includes a Special Commissioner of Profession Tax.	
2	<b>Sec 3(2): 3<sup>rd</sup> proviso added from 1 May 2012</b>	<b><u>Levy &amp; Charge of tax:</u></b>  <b>Liability of newly self employed persons for past periods shall not exceed for more than 8 years,</b> preceding the year in which PT EC is obtained <b>or</b> the year in which proceeding for enrollment is initiated against him, whichever is earlier.	<b>Thus new Enrollees during FY 2012-13 can be enquired for liability for past 8 years only. i.e. from FY 2004-05.</b>  <b>Issue: Old Enrollees/ Employers can be asked for PT challan from 1975?</b>

Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
3	Sec 6(3) substituted w.e.f. date to be notified	<p><b><u>Late Fee for returns filed late by Employer:</u></b></p> <p>Failure to furnish return in time, then pay a <b>late fee of Rs. 1000/-</b> before filing the same.</p> <p>Earlier penalty for said default was leviable at Rs. 300/- per return.</p>	<p><b>Rule 11 wef 1 April 2011:</b></p> <p>Employers shall make e-payment &amp; file e-annual return before 31 March (for March to Feb period) if tax liability during previous year was less than Rs. 50,000/-, else file monthly returns before last date of the next month.</p>



Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
4	<b>Sec 6(4) inserted from 1 May 2012</b>	<p><b><u>Revised Return:</u></b></p> <p>Employer may furnish a revised return, <b> suo moto, within 6 months from end of the year or</b> before a notice for assessment is served on him, whichever is earlier.</p> <p>Employer may furnish a revised return, <b> if he agrees with finding as per intimation received</b> as a result of <b> business audit u/s 7A or search/inspection u/s 18, within 30 days of receipt of such intimation.</b></p>	

Sr. #	Section reference & effective date	Gist of amendment	Remark / Issue
5	Sec 19 amended from 1 May 2012	<p><b><u>Refund of excess payments:</u></b></p> <p>When a 'person' (<b>Self-employed</b>) has paid excess amount, then the Authority shall <b>adjust it towards any recovery</b> for which Assessment Notice u/s 7 has been served and <b>shall refund balance</b> excess sum by cash <b>or adjustment against liability in respect of any period.</b></p> <p><b>'Employers'</b> are <b>also</b> now <b>eligible</b> for refund of excess sum <b>as above.</b></p>	



**Setoff retention u/r 53(3) for Interstate stock transfers increased from 2% to 4% vide Notfn No. VAT 1512/CR 43/ Txn1 dt. 31 Mar 2012 effective from 1 April 2012**

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When a dealer **dispatches taxable goods** to other states by way of Interstate Stock transfers to branch or agent, then Setoff is retained/reduced **on corresponding inputs on which setoff is claimed**, as provided u/r 53(3) of MVAT Rules.



**Setoff retention for Interstate stock transfers increased from 2% to 4% vide Notfn No. VAT 1512/CR 43/ Txn1 dt. 31 Mar 2012 effective from 1 April 2012**

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**Table for Period wise Setoff Retention u/r 53(3)**

<b>Period of interstate stock transfer</b>	<b>% of Purchase price for Retention</b>
1 Apr 2005 to 31 Mar 2007	4%
1 Apr 2007 to 31 May 2008	3%
1 June 2008 to 31 Mar 2012	2%
1 Apr 2012 onwards	4%



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## **Setoff retention for Interstate stock transfers increased from 2% to 4% vide Notfn No. VAT 1512/CR 43/ Txn1 dt. 31 Mar 2012 effective from 1 April 2012**

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- Said retention rule does not apply if such **dispatched goods are brought back in Maharashtra within 6 months of dispatch, whether after processing or otherwise.**
- The said retention rule does not apply to **goods treated as capital assets as Rule 53(7A)** provides for general retention @ 3% on purchase price of such goods.
- When the **goods dispatched contain 'Schedule B' goods** i.e. Precious metals, Diamonds, Jewellery, etc which are liable to VAT @ 1%, then setoff is to be retained @ 1% on corresponding purchase price.



## **Setoff retention for Interstate stock transfers increased from 2% to 4% vide Notfn No. VAT 1512/CR 43/ Txn1 dt. 31 Mar 2012 effective from 1 April 2012**

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- Purchase & use of motor spirits [viz. High Speed Diesel Oil (D-5), Duty paid ATF (D-6), ATF Bonded (D-7), Duty paid Aviation Gasoline (D-8), Aviation Gasoline Bonded (D-9) and Petrol(D-10)] are not eligible for setoff as provided u/r 54(b).
- If such goods are resold or sold in interstate trade or sold in the course of export then they are eligible for full setoff of tax paid on purchases.
- When such goods are manufactured and stock transferred to other state then setoff is to be retained as mentioned in earlier Table.
- When any other taxable goods are used as fuel then setoff is to be retained @ 3 % of corresponding purchase price as provided u/r 53(1) of MVAT Rules.





VAT TDS wef 1 Apr 2012

(Notification # JC(HQ) 1/VAT/2005/97 dt . 4 Apr 2012)

- VAT TDS Rate @ 2% of total contract value in case of RD works contractor from 1 Apr 2005 till date
- VAT TDS Rate @ 4% of total contract value in case of URD works contractor from 1 Apr 2005 till 31 Mar 2012
- **VAT TDS Rate @ 5% of total contract value in case of URD works contractor from 1 Apr 2012**

**Issue: For old contracts continuing in FY 2012-13, then VAT @ ??**



## Recent Trade Circulars

- **Refund upto Rs. 1 lakh** as per Return for March 2012, allowed to be c/f to FY 2012-13 (Trade Circular # 6T dt. 21 Apr 2012)
- **Submission of e-annexure C,D,G,H,I,J1 & J2** by dealers **in whose case Vat Audit is not required for FY 2011-12** before filing last return for period ended on 31 Mar 2012, by 30 June 2012 (Trade Circular # 7T dt. 24 Apr 2012)



## Recent Important Judgements

- **Service Tax levy on construction services**, rendered by a builder to the buyer in the course of an intended sale, whether before, during or after construction (iff any payment was received prior to completion of construction) is Constitutional.

*[MCHI & Ors v/s UOI, WP# 1456 of 2010 dt. 19/ 20 Jan 2012 (Bom)  
2012-TIOL-78-HC-Mum-ST]*

Notification # JC(HQ) 1/VAT/2005/97  
dt . 4 Apr 2012

- **Supreme Court admitted SLP** against above decision, without granting any interim relief.

*[MCHI & Ors v/s UOI, Appeal# 9313 of 2012 dt. 30 Mar 2012 (SC)]*

- **VAT petition dismissed by BHC.**

*[MCHI & CREDAI v/s State of Mah WP# 2022 of 2007 dt. 10 Apr 2012]*



**MVAT Rates amended from 1 April 2012**

➤ vide

**Notification # VAT 1512/CR 40/ Taxation-1**

**dt 31 March 2012**

**Notfn No. VAT 1512/CR 40/ Txn1 dt. 31 Mar 2012  
effective from 1 April 2012:**

**Goods made Taxfree/tax free period extended**

Schedule Entry	Goods Description	Rate upto 31 Mar 12	Rate wef 1 Apr 12	Remark/ condition
A-9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form	NIL	NIL till 31 March 2013	Taxfree when sold from 1st May 2006 to <b>31st March 2013</b>
A-9A	(b) The flour of wheat & rice including atta, maida, rawa and suji whether sold singly or in mixed form;	NIL	NIL till 31 March 2013	Taxfree when sold from 1st May 2006 to <b>31st March 2013</b>
A-9A	(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals	NIL	NIL till 31 March 2013	Taxfree when sold from 1st May 2006 to <b>31st March 2013</b>

**Notfn No. VAT 1512/CR 40/ Txn1 dt. 31 Mar 2012  
effective from 1 April 2012:**

**Goods made Taxfree/tax free period extended**

Schedule Entry	Goods Description	Rate upto 31 Mar 12	Rate wef 1 Apr 12	Remark/ condition
A-45A(a)	<b>Unmanufacture d tobacco</b> covered under Tariff Heading No. 2401 of the Central Excise Tariff Act, 1985	NIL	<b>NIL</b> (Explanation inserted)	<b>“Explanation – For the removal of the doubts, it is hereby declare that the unmanufactured tobacco shall not include unmanufactured tobacco when sold in packets under the Brand name”;</b> Tobacco, Manufactured Tobacco and products thereof including cigar and cigarettes continue u/e D -12, liable @ 20% w.e.f. 1 Jul 2009

**Notfn No. VAT 1512/CR 40/ Txn1 dt. 31 Mar 2012  
effective from 1 April 2012:**

**Goods made Taxfree/tax free period extended**

Schedule Entry	Goods Description	Rate upto 31 Mar 12	Rate wef 1 Apr 12	Remark/ condition
A-51	(i) Papad except when served for consumption	NIL	NIL till 31 March 2013	Taxfree when sold from 1st May 2006 to <b>31st March 2013</b>
A-51	(ii) Gur	NIL	NIL till 31 March 2013	Taxfree when sold from 1st May 2006 to <b>31st March 2013</b>
A-51	iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form;	NIL	NIL till 31 March 2013	Taxfree when sold from 1st May 2006 to <b>31st March 2013</b>

**Notfn No. VAT 1512/CR 40/ Txn1 dt. 31 Mar 2012  
effective from 1 April 2012:**

**Goods made Taxfree/tax free period extended**

Schedule Entry	Goods Description	Rate upto 31 Mar 12	Rate wef 1 Apr 12	Remark/ condition
A-51	iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;	NIL	NIL till 31 March 2013	Taxfree when sold from 1st May 2006 to <b>31st March 2013</b>
A-51	v) Coconut in shell and separated kernel of coconut, other than copra	NIL	NIL till 31 March 2013	Taxfree when sold from 1st May 2006 to <b>31st March 2013</b>
A-51	vi) Solapuri chaddars;	NIL	NIL till 31 March 2013	Taxfree when sold from 1st May 2006 to <b>31st March 2013</b>
A-51	vii) Towels;	NIL	NIL till 31 March 2013	Taxfree when sold from 1st May 2006 to <b>31st March 2013</b>
A-51	viii) Wet dates,	NIL	NIL till 31 March 2013	Taxfree when sold from 1st May 2006 to <b>31st March 2013</b>

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**Notfn No. VAT 1512/CR 40/ Txn1 dt. 31 Mar 2012  
effective from 1 April 2012:**

**Goods made Taxfree/tax free period extended**

Schedule Entry	Goods Description	Rate upto 31 Mar 12	Rate wef 1 Apr 12	Remark/ condition
A-60 (NEW)	Sale of edible oil and oil cake manufactured and sold by the Tel Ghani Units registered under the KVIC or KVIB for a turnover not exceeding rupees twenty lakh in a financial year.	5% (under entry C-30 wef 1 May 2010)	NIL	The unit shall be certified by the Joint Commissioner of Sales Tax (Registration), in Mumbai and the concerned Joint Commissioner of Sales Tax (VAT Administration) in the rest of the state
A-61 (NEW)	Sales of "Purak Poshan Aahar" by way of supplies made to the Aanganwadi Centres under the Integrated Child Development Scheme of Govt.	12.5%	NIL	

**Notfn No. VAT 1512/CR 40/ Txn1 dt. 31 Mar 2012  
effective from 1 April 2012**

**Goods whose tax rates have been reduced**

Schedule Entry	Goods Description	Rate upto 31 Mar 12	Rate wef 1 Apr 12	Remark/ condition
C-4(a)	Cotton yarn excluding cotton yarn waste	5% from 1 May 2011 to 31 Mar 2012	2%	
C-41	Plaster of Paris	12.5% (u/e E-1)	5%	
C-10	Bamboo products	12.5%	<b>5%</b>	<b>Bamboo products added with Bamboo in C-10</b>
C-75A (NEW)	Poultry machinery and equipments as may be notified, from time to time, by the State Government in the Official Gazette.	12.5%	5%	Notification specifying equipments, awaited
C-82A (NEW)	Ribbon, Bow and Kajal	12.5%	5%	

**Notfn No. VAT 1512/CR 40/ Txn1 dt. 31 Mar 2012  
effective from 1 April 2012**

**Goods whose tax rates have been reduced**

Schedule Entry	Goods Description	Rate upto 31 Mar 12	Rate wef 1 Apr 12	Remark/ condition
C-83A (NEW)	Rock salt	12.5% (u/e E-1)	5%	Common Salt and Iodised salt are taxfree u/e A-48 w.e.f. 1 May 2005 till date
C-85A (NEW)	Safety Helmets	12.5% (u/e E-1)	5%	Sports goods (excluding apparels and footwear) u/e @5% w.e.f. 1 Apr 2010
C-99(a)	Raincoats	12.5% (u/e E-1)	5%	

**Notfn No. VAT 1512/CR 40/ Txn1 dt. 31 Mar 2012  
effective from 1 April 2012**

**Goods whose tax rates have been reduced**

Schedule Entry	Goods Description	Rate upto 31 Mar 12	Rate wef 1 Apr 12	Remark/ condition
C-104(c) (NEW)	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 and envelopes.	12.5% (u/e E-1)	5%	Foot rulers, glitter pens, Sketch pens, and pencil leads may be covered under C-104(a) or (b) ; envelopes may be covered by printed material u/e C-76 liable to 5% w.e.f. 1 Apr 2010
C-104(a)	(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 similar holders; parts (including caps and clips) of the foregoing articles;	5% w.e.f.1 Apr 2010	5%	No change made in this entry, given here for reference.

**Notfn No. VAT 1512/CR 40/ Txn1 dt. 31 Mar 2012  
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**Goods whose tax rates have been reduced**

Sched ule Entry	Goods Description	Rate upto 31 Mar 12	Rate wef 1 Apr 12	Remark/ condition
C-104(b)	(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpeners.	5% w.e.f. 1 Apr 2010	5%	<b>No change made in this entry, but given only for reference.</b>
C-107 (11) (f) NEW	Raw, Semi cooked, Semi Processed readymix and ready to cook preparations, sold in sealed containers <b>excluding</b> ready to eat food and those covered by clause (a) to clause (e) of C-107(11)	12.5% (from 1 Feb 2006 to 31 Jan 2008 said clause was there, liable @ 4%)	5%	<b>Explanation: Items referred in clause (a) to (f) of said entry, when served for consumption, are liable to tax @ 12.5%</b>
C-116	<b>Adult diapers and Sanitary napkins</b>	12.5%	5%	Baby's clothing accessories and other made-up textile articles' Notification exists u/e C-81(b) attracting 5% tax.

**Notfn No. VAT 1512/CR 40/ Txn1 dt. 31 Mar 2012  
effective from 1 April 2012**

**Goods whose tax rates have been maintained**

Schedule Entry	Goods Description	Rate upto 31 Mar 12	Rate wef 1 Apr 12	Remark/condition
C-108	Tea in leaf or powder form including instant tea.	5% from 1 Apr 2010 to 31 Mar 2012	5% from 1 Apr 2012 to 31 Mar 2013	5% continued for 1 more year
C-108A	Dry fruits excluding cashew kernels and cashew nuts and those to which entry 59 of SCHEDULE A applies.	5% from 1 May 2011 to 31 Mar 2012	5% on all dry fruits (including cashewnuts)	Raisins and currants continue to be taxfree u/e A-59 from 1 June 2010 to 31 May 2012

**Notfn No. VAT 1512/CR 40/ Txn1 dt. 31 Mar 2012  
effective from 1 April 2012**

**Goods whose tax rates have been increased**

Sched ule Entry	Goods Description	Rate upto 31 Mar 12	Rate wef 1 Apr 12	Remark/ condition
A- 21A	L. P. G. supplied in cylinders containing upto 14.5 kg. of L.P.G. <b>for domestic use.</b>	NIL	3%	Under new Schedule Entry <b>C-58(b); LPG for Domestic use</b>
C-58(b) NEW	LPG for Domestic use	NIL	3%	
A-45A	(b) <b>Biris</b> covered under tariff item No. 24031031, 24031039, 24031090 of the Central Excise Tariff Act, 1985	NIL	<b>12.5% (Under Residuary Entry E-1)</b>	Biris are excluded also from entry D-12 which attracts 20% tax
D-11	Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of MCGM and Pune District	4% from 1 Apr 2008 to 31 Mar 2012	5%	



***“THANK YOU ALL”***

***from***

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