



MVDCO Advisory Services

## VAT ALERT

The Government of Maharashtra (Finance dept.) have issued Notification dt. 30<sup>th</sup> March 2016 by which amendments made in rate of VAT on certain items have been made effective from 1<sup>st</sup> April 2016. We have informed you these amendments vide our email titled "**Maharashtra State Budget 2016**".

**Please note that rate of VAT which was hitherto 5% on certain items (Schedule 'C') has been increased across the board to 5.5% with effect from 1<sup>st</sup> April 2016 except the items (as per following sheets) on which current rate will continue.**

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**Items covered @5%, 2% & 3%**

<b>Schedule Entry No.</b>	<b>Name of the Commodity</b>	<b>Current Rate of Tax Continue @</b>
C-4	(a) Cotton yarn but not including cotton yarn waste;	5%
C-8	Aviation Turbine Fuel sold to a Turbo-prop aircraft	5%
C-22	Coal including coke in all its forms but excluding charcoal	5%
C-25 a	(a) Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise excluding cotton waste	2%
C-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 whether or not subjected to all or any of the following processes:- (1) decantation; (2) de-salting; (3) dehydration; (4) stabilisation in order to normalise the vapour pressure; (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; (6) the addition of only those hydrocarbons previously recovered by physical methods, during the course of the above mentioned processes; (7) any other minor process (including addition of pour point depressants or flow improvers) which does not change the essential character of the substance	5%
C-45	Hides and skins, whether in raw or dressed state	5%
C-55	<b>(i) to (ix) refer PDF attachment - page 3</b>	5%
C-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.	5%
C-58	(a) Kerosene oil sold through the Public Distribution System; (b) Liquefied Petroleum Gas for domestic use.	3%

C-68	<p>(i) Groundnut or Peanut (<i>Arachis hypogaea</i>);  (ii) Sesamum or Til (<i>Sesamum Orientale</i>);  (iii) Cotton seed (<i>Gossypium Spp.</i>);  (iv) Soyabean (<i>Glycine seja</i>);  (v) Rapeseed and Mustard-  (1) Torta (<i>Brassica Campestris var toria</i>);  (2) Rai (<i>Brassica Juncea</i>);  (3) Jamba-Taramira (<i>Eruca sativa</i>);  (4) Sarson-Yellow and brown (<i>Brassica campestris var sarson</i>);  (5) Banarasi Rai or True Mustard (<i>Brassica nigra</i>);</p> <p>(vi) Linseed (<i>Linum usitissimum</i>);  (vii) Castor (<i>Ricinus communis</i>);  (viii) Coconut (i.e. Copra excluding tender coconuts) (<i>Cocos nucifera</i>)  (ix) Sunflower (<i>Helianthus annus</i>);  (x) Nigar seed (<i>Guizotia abyssinica</i>);  (xi) Neem, vepa (<i>Azadirachta indica</i>);  (xii) Mahua, Illupai, Ippe (<i>Madhuca indica</i>, <i>M.Latifolia</i>, <i>Bassia, Latifolia</i> and <i>Madhuca longifolia</i> Syn. <i>M. Longifolia</i>);  (xiii) Karanja, Pongam, Honga (<i>Pongamia Pinnata</i> Syn. <i>P. Glabra</i>);  (xiv) Kusum (<i>Schlechera Olcosa</i>, Syn. <i>S. Trijuga</i>);  (xv) Punna undi (<i>Calophyllum, inophyllum</i>);  (xvi) Kokum (<i>Carcinia indica</i>);  (xvii) Sal (<i>Shorea robusta</i>)  (xviii) Tung (<i>Aleurites fordii</i> and <i>A. Montana</i>)</p>	5%
C-101a	(a) Fabrics and Sugar as defined from time to time, in section 14 of the Central Sales Tax Act, 1956;	5%

55	Iron and steel, that is to say,	5%
	(i) pig iron, sponge iron and cast iron including ingots, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;	
	(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);	
	(iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars;	
	(iv) steel bars (rounds, road, square flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths);	
	(v) steel structurals, (angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections);	
	(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;	
	(vii) plates both plain and chequered in all qualities;	
	(viii) discs, rings, forgings and steel castings;	
	(ix) tool, alloy and special steels of any of the above categories;	
	(x) steel melting scrap in all forms including steel skull turning and boring	
	(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;	
	(xii) tin plate, both hot dipped and electrolytic and tin free plates;	
	(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rail heavy and light crane rails;	
	(xiv) wheels, tyres, axles and wheel sets;	
	(xv) wire rods and wires-rolled, drawn, galvanized aluminized, tinned or coated such as by copper;	
	(xvi) defectives, rejects, cutting or end pieces of any of the above categories	
55A	<b>Tool, alloy and special steels of any of the categories, specified in clause (x) to clause (xv) of entry 55 of this Schedule, sold during the period commencing on the 1st April 2005 and ending on the 30th April 2011.</b>	4%
55B	<b>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.</b>	5%