



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग एक-अ-मध्य उप-विभाग

वर्ष ५, अंक २४]

शनिवार, जुलै ६, २०१३/आषाढ १५, शके १९३५

[पृष्ठ ९, किंमत : रुपये २०.००

असाधारण क्रमांक ६९

प्राधिकृत प्रकाशन

महाराष्ट्र जिल्हा परिषदा व पंचायत समित्या, ग्रामपंचायती, नगरपरिषदा, प्राथमिक शिक्षण आणि स्थानिक निधी लेखापरीक्षा अधिनियम यांखालील (भाग चार-ब मध्ये प्रसिद्ध करण्यात आलेले आदेश व अधिसूचना यांव्यतिरिक्त) आदेश व अधिसूचना.

### URBAN DEVELOPMENT DEPARTMENT

"MUINFRA" CR-2 Building, Barrister Rajani Patel Road,  
Nariman Point, Mumbai 400 021, dated 6th July 2013

### CORRIGENDUM

No. LBT-3013/CR-48/UD-32(1).— In Government Notification, Urban Development Department No. LBT-2013/CR-16/UD-32(5), dated 28th March 2013 published in the *Government Gazette*, Extraordinary, Part I-A-Central Sub-Division, dated 28th March 2013 issued to declare the rates and extent of the Local Body Tax to be levied on the entry of various categories of goods into the limits of the Navi Mumbai Municipal Corporation:-

(1) entry at Sr. No. 14 on page No. 2 of Group-I of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods       | Rate of Local Body Tax |
|---------|-------------------------|------------------------|
| 14      | capacitors of all types | 2.00%                  |

(2) entry at Sr. No. 2 on page No. 3 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 2       | All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) | 2.00%                  |

(3) entry at Sr. No. 5 on page No. 3 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods                    | Rate of Local Body Tax |
|---------|--------------------------------------|------------------------|
| 5       | Aluminium conductor steel reinforced | 2.00%                  |

(4) entry at Sr. No. 6 on page No. 3 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 6       | Aluminium, its alloys and products notified <i>vide</i> Government Notification, Finance Department No. VAT-1505/CR-113/Taxation-1, dated 1st June 2005. | 2.00%                  |

(5) entry at Sr. No. 7(b) on page No. 3 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---------------------|------------------------|
| 7       | (b) Raw cashew nut. | 0.20%                  |

(6) entry at Sr. No. 8 on page No. 3 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods | Rate of Local Body Tax |
|---------|-------------------|------------------------|
| 8       | Coir mattresses   | 2.00%                  |

(7) entry at Sr. No. 13 on page No. 3 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods | Rate of Local Body Tax |
|---------|-------------------|------------------------|
| 13      | Beltings          | 2.00%                  |

(8) entry at Sr. No. 14 on page No. 3 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods                    | Rate of Local Body Tax |
|---------|--------------------------------------|------------------------|
| 14      | Sunglasses, goggles, implant lenses. | 2.00%                  |

(9) entry at Sr. No. 20 on page No. 3 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 20      | Garden & beach umbrellas & components, parts & accessories thereof. | 2.00%                  |

(10) entry at Sr. No. 29 on page No. 4 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 29      | Fluorescent tubes of all varieties and their fittings, including shades, chokes, starters and other components, parts and accessories thereof. | 2.00%                  |

(11) entry at Sr. No. 30 on page No. 4 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods                                       | Rate of Local Body Tax |
|---------|---|------------------------|
| 30      | Edible oil, edible oil in unrefined forms and oil cakes | 0.20%                  |

(12) entry at Sr. No. 33 (a) on page No. 4 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 33      | (a) Ferrous and non-ferrous domestic utensils, coated with any material or not other than those made from precious metals. | 2.00%                  |

(13) entry at Sr. No. 39 on page No. 4 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 39      | Goods of intangible or incorporeal nature notified <i>vide</i> Government Notification, Finance Department No. VAT-1505/CR-114/Taxation-1 dated 1st June 2005. | 2.00%                  |

(14) entry at Sr. No. 40 on page No. 4 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 40      | Suitcases, attach cases, brief cases, dispatch cases, vanity cases, executed cases. | 2.00%                  |

(15) entry at Sr. No. 41 on page No. 4 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 41      | Gypsum of all forms and descriptions excluding gypsum boards. | 2.00%                  |

(16) entry at Sr. No. 42 on page No. 5 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods              | Rate of Local Body Tax |
|---------|--------------------------------|------------------------|
| 42      | Hand pumps, Parts and fittings | 2.00%                  |

(17) entry at Sr. No. 46 on page No. 5 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods               | Rate of Local Body Tax |
|---------|---------------------------------|------------------------|
| 46      | Hose pipes and fittings thereof | 2.00%                  |

(18) entry at Sr. No. 48 on page No. 5 of Group-II of Schedule-A, shall be read as under:-

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 48      | All kinds of industrial, commercial and domestic receptales to keep food or beverages hot or cold including vaccume flask, thermases, thermic jugs, ice-buckets or boxes, urns, caseroles and components, parts and accessories thereof. | 2.00%                  |

(19) entry at Sr. No. 49 on page No. 5 of Group-II of Schedule-A, shall be read as under:-

| Sr. No. | Name of the Goods | Rate of Local Body Tax |
|---------|-------------------|------------------------|
| 49      | Rice Bran         | 0.20%                  |

(20) entry at Sr. No. 52 on page No. 5 of Group-II of Schedule-A, shall be read as under:-

| Sr. No. | Name of the Goods                           | Rate of Local Body Tax |
|---------|---|------------------------|
| 52      | Cullinary essences and flavouring essences. | 2.00%                  |

(21) entry at Sr. No. 53 on page No. 5 of Group-II of Schedule-A, shall be read as under:-

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 53      | Industrial cables (High voltage cables, plastic coated cables, jelly filled cables, optical fibre cables.) | 2.00%                  |

(22) entry at Sr. No. 54 on page No. 5 of Group-II of Schedule-A, shall be read as under:-

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 54      | Industrtrial inputs and packing materials notified vide Government Notification, Finance Department No. VAT-1505/CR-234/Taxation-1, dated 1/09/2005 read with Government Notifications, Finance Department No. VAT-1505/CR-348/Taxation-1, dated 25/08/2006, No. VAT-1505/CR-83/Taxation-1, dated 30/09/2006 and No. VAT-1505/CR-60/Taxation-1, dated 19/09/2007. | 2.00%                  |

(23) entry at Sr. No. 56 on page No. 6 of Group-II of Schedule-A, shall be read as under:-

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 56      | IT products notified vide Government Notification, Finance Department No. VAT-1505/CR-237/ Taxation-1 dated 17/10/2005. | 2.00%                  |

(24) entry at Sr. No. 57 on page No. 6 of Group-II of Schedule-A, shall be read as under:—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 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 Cannabinnus and Hibiscus Subdariffa-varaltissima and the fibre known as sunn and sannahemp extracted from plants of the species Crotalaria Juncea, whether baled or otherwise. | 2.00%                  |

(25) entry at Sr. No. 65 on page No. 6 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 65      | Napa Slabs (Rough flooring stones) and Shahabadi stones. | 2.00%                  |

(26) entry at Sr. No. 67 on page No. 6 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 67      | Non-ferrous metals and alloys in primary forms and scrap notified <i>vide</i> Government Notification, Finance Department No. VAT-1505/CR-117/ Taxation-1 dated 1/06/2005. | 2.00%                  |

(27) Entry at Sr. No. 68 on page No. 6 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 68      | Oil seeds, that is to say :—<br>(i) Groundnut or Peanut ( <i>Arachis hypogaea</i> );<br>(ii) Sesamum or Til ( <i>Sesamum Orientale</i> );<br>(iii) Cotton seed ( <i>Gossypium Spp.</i> );<br>(iv) Soyabean ( <i>Glycine seja</i> );<br>(v) Rapeseed and Mustard—<br>(1) Torta ( <i>Brassica Campestris var toria</i> );<br>(2) Rai ( <i>Brassica Juncea</i> );<br>(3) Jamba-Taramira ( <i>Eruca sativa</i> );<br>(4) Sarson-Yellow and brown ( <i>Brassica campestris var sarson</i> );<br>(5) Banarasi Rai or True Mustard ( <i>Brassica nigra</i> );<br>(vi) Linseed ( <i>Linum usitissimum</i> );<br>(vii) Castor ( <i>Ricinus communis</i> );<br>(viii) Coconut ( <i>i.e.</i> Copra excluding tender coconuts) ( <i>Cocosnucifera</i> ). | 0.50%                  |

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| (ix)    | Sunflower ( <i>Helianthus annuus</i> );   |                        |
| (x)     | Nigar seed ( <i>Guizotia abyssinica</i> );  |                        |
| (xi)    | Neem, vepa ( <i>Azadirachta indica</i> );   |                        |
| (xii)   | Mahua, Illupai, Ippe ( <i>madhuca indica</i> ,<br>M. <i>Latifolia</i> , <i>Bassia</i> , <i>Latifolia</i> and<br><i>Mandhuca Longifolia</i> Syn. <i>M. Longifolia</i> ); |                        |
| (xiii)  | Karanja, Pongam, Honga ( <i>Pongamia</i><br><i>Pinnata</i> Syn. <i>P. Glabra</i> );   |                        |
| (xiv)   | Kusum ( <i>Schlechera Olcosa</i> , Syn. <i>S. Trijuga</i> );  |                        |
| (xv)    | Punna undi ( <i>Calophyllum</i> , <i>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> );   |                        |
| (xix)   | Red Palm ( <i>Elaeis guinensis</i> );   |                        |
| (xx)    | Safflower ( <i>Carthamus tinctorius</i> ).  |                        |

(28) Entry at Sr. No. 69 on page No. 7 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods | Rate of Local Body Tax |
|---------|-------------------|------------------------|
| 69      | Ores and minerals | 2.00%                  |

(29) Entry at Sr. No. 70 on page No. 7 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 70      | (b) All types of paper stationery for computer,<br>carbon paper and ammonia paper. | 2.00%                  |

(30) Entry at Sr. No. 71 on page No. 7 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 71      | Paraffin wax of food grade standard and other than<br>food grade standard including standard wax and<br>match wax; slack wax. | 2.00%                  |

(31) Entry at Sr. No. 72 on page No. 7 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 72      | Pipes of all varieties including G.I. Pipes, C.I. pipes,<br>ductile pipes and PVC pipes and their fittings. | 2.00%                  |

(32) Entry at Sr. No. 73 on page No. 7 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods | Rate of Local Body Tax |
|---------|-------------------|------------------------|
| 73      | Pizza bread       | 2.00%                  |

(33) Entry at Sr. No. 76 on page No. 7 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 76      | Printed material including annual reports,<br>application forms, account books, balance-sheets,<br>calendars, diaries, catalogues, race cards and<br>publications which mainly publicise goods, services<br>and articles for commercial purposes and publications<br>which contain space exceeding eight pages for<br>writing, but excluding those covered under entry 6<br>of Schedule 'B'. | 2.00%                  |

(34) Entry at Sr. No. 77 on page No. 7 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 77      | Printing ink and writing ink excluding tonner and cartridges. | 2.00%                  |

(35) Entry at Sr. No. 78 on page No. 7 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 78      | Torches of all varieties and components, parts and accessories thereof. | 2.00%                  |

(36) Entry at Sr. No. 91 on page No. 8 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 91      | Spices including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seed. | 0.20%                  |

(37) Entry at Sr. No. 92 on page No. 8 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods                            | Rate of Local Body Tax |
|---------|--|------------------------|
| 92      | Sports goods excluding apparels and footwear | 2.00%                  |

(38) Entry at Sr. No. 93 on page No. 8 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods          | Rate of Local Body Tax |
|---------|----------------------------|------------------------|
| 93      | Starches, sago and Tapioca | 0.20%                  |

(39) Entry at Sr. No. 96(b) on page No. 8 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 96      | (b) Threshers and attachments parts, components, accessories, tyres and tubes thereof. | 1.00%                  |

(40) Entry at Sr. No. 98 on page No. 8 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---------------------|------------------------|
| 98      | Transmission towers | 2.00%                  |

(41) Entry at Sr. No. 105 on page No. 8 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 105     | Embroidery or Zari material that is to say, (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sitara; (ix) naquasi; (x) kora; (xi) badla; (xii) gizal; (xiii) embroidery machines; (xiv) embroidery needles. | 2.00%                  |

(42) Entry at Sr. No. 107 on page No. 8 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 107     | (1) Animal hair other than raw wool ;<br>(2) Coal tar ;<br>(3) Combs ;<br>(4) Cups and glasses of paper or plastic ;<br>(5) Feeding bottles and nipples ;<br>(6) Medical devices and implants notified vide Government Notification, Finance Department No. VAT-1505/CR-233/Taxation-1, dated 23rd November 2005. | 2.00%                  |

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| (7)     | Porcelain insulators   |                        |
| (8)     | Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers.   |                        |
| (9)     | (a) Raw meat, raw flesh of poultry and raw sea food including fish, prawns, lobsters, crabs and shrimps when in frozen state or in sealed container.   |                        |
|         | (b) Fruits and vegetables when in frozen state or in sealed container.   |                        |
|         | (c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not in frozen state or in sealed container.  |                        |
|         | (d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs and shrimps, whether or not in frozen state or in sealed container.  |                        |
|         | (e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not in frozen state or in sealed container. |                        |
|         | (f) Raw, semi cooked, semi processed, ready mix and ready to cook (food preparation), in sealed containers excluding ready to eat food and those covered by clause (a) to clause (e) above in this schedule.   |                        |
|         | (g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared.   |                        |
| (10)    | Silica Sand, sand and gitti used for civil construction.   |                        |
| (11)    | Chilly seeds, Tamarind seeds and powder thereof.   | 0.20%                  |
| (12)    | Toys and games excluding electronic toys and electronic games.   | 2.00%                  |

(43) Entry at Sr. No. 108(1)(a) on page No. 9 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 108     | (1)(a) Dry fruits including raisin, currants and cashew nuts. | 0.20%                  |



(44) Entry at Sr. No. 108(3) on page No. 9 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods  | Rate of Local Body Tax |
|---------|--|------------------------|
| 108     | (3) Wood free plain and pre-laminated particle board covered under Tariff item 4410.90.10 and 4410.90.90 of the Central Excise Tariff Act, 1985 with BIS specification IS-3087 or IS-12823, having logo 'ECOMARK' obtained from BIS. | 2.00%                  |

(45) Entry at Sr. No. 111 on page No. 10 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods         | Rate of Local Body Tax |
|---------|---------------------------|------------------------|
| 111     | Compact Fluorescent Lamps | 2.00%                  |

(46) Entry at Sr. No. 116 on page No. 10 of Group-II of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods                  | Rate of Local Body Tax |
|---------|------------------------------------|------------------------|
| 116     | Adult diapers and Sanitary napkins | 1.00%                  |

(47) Entry at Sr. No. 4 on page No. 10 of Group-III of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods   | Rate of Local Body Tax |
|---------|---|------------------------|
| 4       | Molasses, rectified spirit, absolute alcohol and extra neutral alcohol. | 3.00%                  |

(48) Entry at Sr. No. 5 on page No. 10 of Group-III of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods     | Rate of Local Body Tax |
|---------|-----------------------|------------------------|
| 5       | High Speed Diesel Oil | 2.00%                  |

(49) Entry at Sr. No. 10 on page No. 10 of Group-III of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods              | Rate of Local Body Tax |
|---------|--------------------------------|------------------------|
| 10      | Any other kind of Motor Spirit | 2.00%                  |

(50) Entry at Sr. No. 1 on page No. 10 of Group-IV of Schedule-A, shall be read as under :—

| Sr. No. | Name of the Goods                                      | Rate of Local Body Tax |
|---------|--|------------------------|
| 1       | All goods not covered in this Schedule and Schedule-B. | 3.00%                  |

51. After the Group-IV of Schedule-A, the following "Note" shall added :—

"Note.—Notwithstanding any rate as notified above any concession/rebate in the levy of octroi given by the Government of Maharashtra by order/notifications shall be continued subject to terms and conditions mentioned in such respective Government of Maharashtra's Order."

52. Entry at Serial No. 6 on page No. 11 of Schedule-B, the words "professional and commercial books." shall be deleted.

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

A. S. JIWANE,  
Deputy Secretary to Government.