

NOTIFICATION

Finance Department
Mantralaya, Mumbai 400 032,
Dated :01.06.2005

Maharashtra Value Added Tax Act, 2002.

No. VAT-1505/CR-109/Taxation-1 - In exercise of the powers conferred by entry 1 of Schedule A appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in supersession of Government Notification, Finance Department, No. VAT-1505/ CR-109/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby, specifies the following manually operated or animal driven agricultural implements for the purpose of the said entry, namely:-

| Serial No. (1) | Name of the Agricultural implement. (2) |
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| 1. | Agricultural sprayer costing less than Rs. Ten thousand per piece. |
| 2. | Axes. |
| 3. | Bakhar. |
| 4. | Bill hooks (all kinds.). |
| 5. | Bund former |
| 6. | Cane crusher. |
| 7. | Chaff cutter. |
| 8. | Cold crusher. |
| 9. | Cotton plant puller. |
| 10. | Crowbar. |
| 11. | Cultivator. |
| 12. | Dibbler. |
| 13. | Dicher. |

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| 14. | Disc harrow. |
| 15. | Disc plough. |
| 16. | Dry farming sets. |
| 17. | Dry land weeder. |
| 18. | Duster. |
| 19. | Fertilizer/seed/broad-caster. |
| 20. | Fertilizer-drills. |
| 21. | Flame gun. |
| 22. | Furmingating pump. |
| 23. | Green manure trampler. |
| 24. | Groundnut decorticator. |
| 25. | Groundnut digger. |
| 26. | Gul boiling pan. |
| 27. | Harrow (Blade, tooth, tine spiked etc.) |
| 28. | Hoes (all types). |
| 29. | Iron Keni |
| 30. | Junor. |
| 31. | Koytal. |
| 32. | Kudal. |
| 33. | Leveller. |
| 34. | Maize sheller. |
| 35. | Manure spreaders. |
| 36. | Manure/seed/screener/cleaner. |
| 37. | Mattock. |
| 38. | Mhot (Iron or Leather). |
| 39. | Mist blower. |
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| 40. | Mower. |
| 41. | Narereasan cultivator. |
| 42. | Norwegian harrow. |
| 43. | Okti. |
| 44. | Paddy huller. |
| 45. | Paddy weeders. |
| 46. | Persian wheel and parts thereof. |
| 47. | Petari. |
| 48. | Pick axes (all kinds.) |
| 49. | Plank. |
| 50. | Planters. |
| 51. | Plough (Iron and wooden). |
| 52. | Plough points. |
| 53. | Plough share. |
| 54. | Potato digger. |
| 55. | Powrah. |
| 56. | Puddler. |
| 57. | Pulverisers. |
| 58. | Rahat. |
| 59. | Reapers. |
| 60. | Ridger. |
| 61. | Rooters. |
| 62. | Sara former. |
| 63. | Scieactres. |
| 64. | Scrappers. |
| 65. | Seed curnar-fertilizer drill. |
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| 66. | Seed dressing drum. |
| 67. | Seed drills (all types) |
| 68. | Seed grader. |
| 69. | Soil injectors. |
| 70. | Sub-soiler. |
| 71. | Sugarcane cutter. |
| 72. | Sulabh chade. |
| 73. | Thresher. |
| 74. | Tools, namely sickle, rake, fork, budding, and pruning knife, secateri, Hedge shear hand, hoe (khurpi), shovel. |
| 75. | Transplanter. |
| 76. | Vila. |
| 77. | Weeding instruments. |
| 78. | Winnowing fan/winnower. |
| 79. | Yoke. |
| 80 | Ladder for picking coconuts from the coconut tree Added vide notification no. VAT-1105/CR-179/Taxation-1 dt. 1st September, 2005. |

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

SUDHAKAR JAMODE
Deputy Secretary to Government.