

Finance Department
Mantralaya,
Mumbai 400 032,
DT.01.04.2005

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002

No. **VAT-1505/CR-119/Taxation 1** In exercise of the powers conferred by entry 82 in Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (MAH. IX of 2005), the Government of Maharashtra hereby specifies the following renewable energy devices and spare parts, for the purpose of the said entry, namely:-

Serial No.	Name of the devices
(1)	(2)
(1)	Flat plate solar collectors.
(2)	Concentrating and pipe type solar collectors.
(3)	Solar cookers.
(4)	Solar water heaters and systems.
(5)	Solar air heating system, solar gas heating system or solar fluid heating system.
(6)	Solar crop driers and systems.
(7)	Solar stills and de-salination systems.
(8)	Solar pumps based on solar thermal and solar photovoltaic conversion.
(9)	Solar power generating systems.

(10)	Solar photovoltaic modules and panels, for water pumping and other applications.
(11)	Wind mills and any specially designed services which run on wind mills.
(12)	Any special devices including electric generators and pumps running on wind energy.
(13)	Biogas plants and biogas engines (stove) and parts, components and accessories of biogas plants and biogas engines (stove) sold by a registered dealer who is certified by the Commissioner of Sales Tax in that behalf.
(14)	Agricultural and municipal waste conversion devices producing energy.
(15)	Equipment for utilising ocean waves and geo-thermal energy.

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

SUDHAKAR JAMODE
Deputy Secretary to Government

