

NOTIFICATION

Finance Department
Mantralaya,
Mumbai 400 032,
dated the 01.06.2005

Maharashtra Value Added Tax Act, 2002.

No.VAT-1505/CR-120/TAXATION-1. In exercise of the powers conferred by entry 101 of Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah.IX of 2005), and in supersession of the Government Notification Finance Department, No. VAT-1505/CR-120/Taxation-1 dated the 1st April 2005 the Government of Maharashtra hereby specifies the following goods, more particularly described in the schedule appended hereto, to be the varieties of sugar, tobacco textiles and textile articles, for the purposes of the said entry, namely:-

SCHEDULE

Varieties of sugar, tobacco, textiles and textile articles covered, from time to time, under the headings, sub-headings or tariff items, as the case may be, of the Central Excise Tariff Act. 1985 (5 of 1986)-

Sr. No.	Heading No.	Sub heading No.	Tarrif Item No.	Name of the Commodity
(1)	(2)	(3)	(4)	(5)
1.	1701	-	-	Khandsari Sugar (Deleted w.e.f. 16 th November, 2005.)
2.	5309	-	-	Woven fabrics of flax
3.	5310	-		Woven fabrics of jute or of other textile base fibres of

				Heading 5303
4.	5311	-	-	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn
5.	5601			Wadding of textile materials and articles thereof; Textile fibres, not exceeding 5 mm in length (Flock), textile dust and mill neps, but excluding products covered by tariff item 56011000
6.	5602			Felt, whether or not impregnated, coated, covered or laminated.
7.	5603			Non-wovens, whether or not impregnated, coated, covered or laminated.
8.	-	-	5705 00 21	Durries of cotton
9.	-	-	5705 00 31	Other textile floor coverings of blended jute

10.	-	-	5705 00 32	Other carpets and other textile flour coverings of coir jute
11.	-	-	5802 20 00	Terry toweling and similar woven terry fabrics of any textile material other than cotton
12.	-	5804 10	-	Tulles and other net fabrics
13.	-	-	5804 10 10	Tulles and other net fabrics of cotton
14.	-	-	5804 10 90	Tulles and other net fabrics of other material
15.	-	-	5804 30 00	Hand-made lace
16.	-	-	5806 40 00	Narrow fabrics consisting of wrap without weft assembled by means of an adhesive (bolducs)
17.	5807			Labels, badges and similar articles of textile materials, in the piece, in strips or cut to

				shape or size, not embroidered.
18.	5808			Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.
19.	5809	-	-	Woven fabrics of metal thread and woven fabrics of metalised yarn of excise heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included
20.	5905			Textile wall coverings
21.	5906			Rubberised textile fabrics, other than those of heading No. 5902 of chapter 59 Central Excise Tariff Act, 1985.
22.	-	-	5907 00 91	Cotton fabrics coated or

				impregnated with oil preparations with basis of drying oil
23.	-	-	5907 00 92	Textile fabrics other than cotton fabrics coated or impregnated with oil or oil preparations
24.	-	-	5907 00 93	Jute fabrics otherwise impregnated or coated
25.	-	-	5907 00 99	Other textile fabrics
26.	5908			Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; Incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.
27.	5909	-	-	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of

				other material
28.	5911	-	-	Textile products and articles, for technical uses, specified in Note 7 to the chapter 59 of the Central Excise Tariff, Act 1985
29.	-	-	6006 10 00	Other knitted or crocheted fabrics of wool or fine animal hair

Note.-(1)

The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co- operation Council, Brussels apply for the interpretation of this notification.

Note.- (2)

Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

Note.-(3)

Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

Note.-(4)

Where the description against any heading or sub-heading is shown as "other", then the interpretation as provided in Note 2

shall apply.

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

SUDHAKAR JAMODE
Deputy Secretary to Government