

NOTIFICATION

Finance Department,
Mantralaya,
Mumbai - 400 032.
dated the 01/09/2005

Maharashtra Value Added Tax Act, 2002.

NoVAT-1505/CR-234/Taxation-1. - In exercise of the powers conferred by entry 54 in schedule 'C' 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-115/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby, with effect from 1st September 2005, specifies the following goods, more particularly described in the Schedule appended hereto, to be industrial inputs and packing materials, whether sold under a generic name or any brand name or otherwise, for the purposes of the said entry, namely:-

SCHEDULE

The Industrial inputs and packing materials covered from time to time, under the headings or sub-headings or as the case may be, tariff items listed below of the Central Excise Tariff Act, 1985 (5 of 1986)-

Sr. No.	Heading No	Sub Heading No	Tariff Item No.	Description of goods
1.	0402	-		<u>Khava whether or not mixed with sugar</u>
2.		-	0405 10 00	<u>Desi loni</u>
3.	-	-	0405 90 00	<u>Ghee</u>
4.		-	1301 20 00	Gum Arabic
5.	1501	-	-	Pig fats (including lard) and

				poultry fat, other than that of heading 0209 or 1503 <u>of the Central Excise Tariff Act, 1985.</u>
6.	1502	-	-	Fats of bovine animals, sheep or goats, other than those of heading 1503 <u>of the Central Excise Tariff Act, 1985.</u>
7.	1503	-	-	Lard stearin, lard oil, oleostearin, oleo-oil, and tallow oil, not emulsified or mixed or otherwise prepared
8.	1504	-	-	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
9.	1505	-	-	Wool grease and fatty substances derived therefrom (including lanolin)
10.	1506	-	-	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
11.	-	-	1515 40 00	<u>Tung Oil and its fractions</u>
12.	-	1515 90	-	<u>Cashew shell oil</u>

13.	1516	-	-	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
14.	1518	-	-	Animal or vegetable fats and oils and their fractions, boiled, oxidised dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of the chapter 15 of the Central Excise Tariff Act, 1985, not elsewhere specified or included
15.	1520	-	-	Glycerol, crude; Glycerol waters and Glycerol lyes
16.	1521	-	-	Vegetable waxes (other than Triglycerides), Beeswax, other insect waxes and spermaceti,

				whether or not refined or coloured
17.	1522	-	-	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
18.	1702	-	-	Liquid glucose (non medicinal), Dextrose Syrup, Caramel
19.	-	-	1901 90 90	Nutritious beverage powder of Soya.
20.	2008	-	-	<u>Mango mava, Mango puree</u>
21.	2207	-	-	Denatured ethyl alcohol of any strength
22.	2304	-	-	<u>Soya flour</u>
23.	2503	-	-	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
24.	2504	-	-	<u>Natural Graphite</u>
25.	2511	-	-	Natural barium sulphate (Barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816
26.	-	-	2513 20 10	Emery powder (natural)
27.	2601	-	-	Iron ores and concentrates,

				including roasted iron pyrites
28.	2602	-	-	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
29.	2603	-	-	Copper ores and concentrates
30.	2604	-	-	Nickel ores and concentrates
31.	2605	-	-	Cobalt ores and concentrates
32.	2606	-	-	Aluminium ores and concentrates
33.	2607	-	-	Lead ores and concentrates
34.	2608	-	-	Zinc ores and concentrates
35.	2609	-	-	Tin ores and concentrates
36.	2610	-	-	Chromium ores and concentrates
37.	2611	-	-	Tungsten ores and concentrates
38.	2612	-	-	Uranium or Thorium ores and concentrates
39.	2613	-	-	Molybdenum ores and concentrates
40.	2614	-	-	Titanium ores and concentrates
41.	2615	-	-	Niobium, tantalum, vanadium or zirconium ores and concentrates
42.	2616	-	-	Precious metal ores and concentrates
		-	-	

43.	2617			Other ores and concentrates
44.	2618	-	-	Granulated slag (slag sand) from the manufacture of iron or steel
45.	2620	-	-	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds
46.	2621	-	-	Ground granulated blast-furnace slag (GGBS)
47.	2706	-	-	<u>Coal tar</u>
48.	-	-	2707 10 00	Benzole
49.	-	-	2707 20 00	Toluol
50.	-	-	2707 30 00	Xylol
51.	-	-	2707 40 00	Naphthalene
52.	-	-	2707 60 00	Phenols
53.	-	-	2707 91 00	Creosote oils
54.	-	-	2711 14 00	<u>Butylene</u>
55.	-	2712 20	-	<u>Normal paraffin not being micro crystalline petroleum wax</u>
56.	2801	-	-	Fluorine, Chlorine, Bromine and Iodine
57.	2802	-	-	Sulphur, sublimed or precipitated; colloidal sulphur
58.	2803	-	-	Carbon (carbon blacks and other

				forms of carbon not elsewhere specified or included)
59.	2804	-	-	Hydrogen, rare gases and other non-metals excluding medicinal grade oxygen
60.	2805	-	-	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury
61.	2806	-	-	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
62.	2807	-	-	Sulphuric acid; Oleum
63.	2808	-	-	Nitric acid; sulphonitric acids
64.	2809	-	-	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined
65.	2810	-	-	Oxides of boron; boric acids
66.	2811	-	-	Other inorganic acids; Carbon dioxide in a gaseous form; Sulphur trioxide (sulphuric anhydride)
67.	2812	-	-	Halides and halide oxides of non-

				metals
68.	2813	-	-	Sulphides of non-metals; commercial phosphorus trisulphide
69.	2814	-	-	Ammonia, anhydrous or in aqueous solution
70.	2815	-	-	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium
71.	2816	-	-	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium
72.	2817	-	-	Zinc oxide; zinc peroxide
73.	-	-	2818 30 00	Aluminium hydroxide
74.	2819	-	-	Chromium oxides and hydroxides
75.	2820	-	-	Manganese oxides
76.	-	2821 10		Iron oxides and hydroxides;
77.	2822	-	-	Cobalt oxides and hydroxides; commercial cobalt oxides
78.	2823	-	-	Titanium oxide
79.	2825	-	-	Hydrazine and hydroxylamine and their inorganic salts; other

				inorganic bases; other metal oxides, hydroxides and peroxides
80.	2826	-	-	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts
81.	2827	-	-	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides
82.	2828	-	-	Bleach liquor, sodium hypochlorite
83.	2829	-	-	Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates
84.	2830	-	-	Sulphides; Polysulphides, whether or not chemically defined
85.	2831	-	-	Dithionites and sulfoxylates
86.	2832	-	-	Sulphites; thiosulphates
87.	-	-	2833 25 00	Copper sulphate
88.	-	-	2833 23 00	Basic Chromium Sulphate
89.	-	-	2833 40 00	Sodium persulphate, potassium persulphate and ammonium persulphate
90.	2834	-	-	Nitrites; nitrates
91.	2835	-	-	Phosphinates (hypophosphites),

				phosphonates (phosphites); and phosphates; polyphosphates, whether or not chemically defined
92.	2836	-	-	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate
93.	2837	-	-	Cyanides, cyanide oxides and complex cyanides
94.	2838	-	-	Fulminates, cyanates and thiocyanates
95.	2839	-	-	Silicates; commercial alkali, metal silicates
96.	2840	-	-	Borates; peroxoborates (perborates)
97.	2841	-	-	Sodium bichromate, sodium dichromate and potassium dichromate
98.	2844	-	-	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products

99.	2845	-	-	Isotopes other than those of heading 2844; compounds, inorganic or organic of such isotopes, whether or not chemically defined
100.	2846	-	-	Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals
101.	2847	-	-	Hydrogen peroxide
102.	2848	-	-	Phosphides, whether or not chemically defined, excluding ferrophosphorus
103.	2849	-	-	Calcium carbides and silicon carbides
104.	2850	-	-	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849
105.	-	-	2901 21 00	<u>Ethylene</u>
106.	-	-	2901 22 00	<u>Propylene</u>
107.	-	-	2901 29 10	<u>Acetylene, in dissolved condition</u>
108.	-	-	<u>2901 29 20</u>	<u>Heptene</u>

109	2902			Cyclic Hydrocarbons
110	2903			Halogenated derivatives of Hydrocarbons
111	2904	-	-	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated
112	2905	-	-	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
113	2906	-	-	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
114	2907	-	-	Phenols; Phenol-Alcohols
115	2908	-	-	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols
116	2909	-	-	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives
117	2910	-	-	Epoxides, epoxyalcohols,

				epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives
118.	2911	-	-	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives
119.	2912	-	-	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
120.	2913	-	-	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912
121.	-	2914 21	-	Ketones, Quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives (excluding camphor whether natural or synthetic)
122.	2915	-	-	Saturated acyclic monocarboxylic acids and their anhydrides,

				halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
123.	2916	-	-	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
124.	2917	-	-	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives
125.	2918	-	-	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
126.	2919	-	-	Phosphoric esters and their salts, including lactophosphates; their

				halogenated, sulphonated, nitrated or nitrosated derivatives
127.	2920	-	-	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
128.	2921	-	-	Amine-function compounds
129.	2922	-	-	Oxygen-function amino-compounds
130.	2923	-	-	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids whether or not chemically defined
131.	2924	-	-	Carboxamide-function compounds; amide-function compounds of carbonic acid
132.	2925	-	-	Carboxamide-function compound (including saccharin and its salts) and imine-function compounds.
133.	2926	-	-	Nitrile-function compounds
134.	2927	-	-	Diazo, azo- or azoxy-compounds
135.	2928	-	-	Organic derivatives of hydrazine or of hydroxylamine
		-	-	

136.	2929			Compounds with other nitrogen function
137.	2930	-	-	Organo-sulphur compounds
138.	2931	-	-	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives
139.	2932	-	-	Heterocyclic compounds with oxygen heteroatom(s) only
140.	2933	-	-	Heterocyclic compounds with nitrogen heteroatom(s) only
141.	2934	-	-	Nucleic acids and their salts whether or not chemically defined; other heterocyclic compounds
142.	2935	-	-	Sulphonamides
143.	2938	-	-	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
144.	2939	-	-	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
145.	2940	-	-	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; Sugar ethers,

				Sugar acetals and sugar esters, and <u>their</u> salts, other than products of heading 2937, 2938 or 2939
146.	2942	-	-	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives
147.	3201	-	-	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives
148.	3202	-	-	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning
149.	3203	-	-	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
150.	3204	-	-	Synthetic organic colouring matter,

				whether or not chemically defined; preparations as specified in Note 3 to this chapter based on Synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
151.	3205	-	-	Colour lakes; preparations as specified in Note 3 <u>to this Chapter</u> based on colour lakes
152.	3206	-	-	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined
153.	3207	-	-	Prepared pigments; Glass frit and other glass, in the form of powder, granules or flakes
154.	3211	-	-	Prepared driers.
155.	3212	-	-	Pigments (including metallic powders and flakes) dispersed in

				non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils
156.	3215	-	-	Printing ink, writing or drawing ink, whether or not concentrated or solid.
157.	3301	-	-	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils, in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.
158.	3302	-	-	When sold in packs of 20ml or, as the case may be, more or in packs of 20gms or more, the following – Mixtures of odoriferous substances, mixtures (including alcoholic solutions) with a basis of one or more of these substances, of

				a kind used as raw materials in industry; other preparations based on odoriferous substances of a kind used for the manufacture of beverages
159.	3402	-	-	Organic surface-active agents not put up for retail sale; Wetting agents not put up for retail sale
160.	3403	-	-	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
161.	3404	-	-	<u>Artificial waxes and prepared</u>

				<u>waxes</u>
162.	-	-	3405 90 10	Polishes and compositions for application to metal
163.	3501	-	-	Casein, caseinates and other Casein derivatives; casein glues.
164.	3502	-	-	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
165.	3503	-	-	Gelatin [including gelatin in rectangular (<u>including square</u>) sheets, whether or not surfaceworked or coloured] and gelatin derivatives
166.	3504	-	-	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed
167.	3505	-	-	Dextrins and other modified starches (for example, pregelatinised or esterified

				starches);
168.	3507	-	-	Enzymes; prepared enzymes not elsewhere specified or included
169.	3707	-	-	Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations)
170.	3801	-	-	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
171.	3802	-	-	Activated carbon; activated natural mineral products; animal black, including spent animal black
172.	3804	-	-	Residual lyes for the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803
173.	3806	-	-	Rosin and resin acids, and derivatives thereof; rosin spirit and

				rosin oils; run gums.
174.	3807	-	-	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
175.	3808	-	-	When sold as technical grade materials, the following:- Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant growth promoters weedicides and pesticides
176.	3809	-	-	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
177.	3812	-	-	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified

				or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics
178.	3814	-	-	Reducers and blanket wash/roller wash used in the printing industry.
179.	3815	-	-	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
180.	3817	-	-	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902
181.	3818	-	-	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics
182.	3823	-	-	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
183.	3824	-	-	Prepared binders for foundry moulds or cores; Retarders used in the printing industry
184.	3901	-	-	Polymers of ethylene in primary

				forms
185.	3902	-	-	Polymers of propylene or of other olefins, in primary forms
186.	3903	-	-	Polymers of styrene, in primary forms
187.	3904	-	-	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
188.	3905	-	-	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms
189.	3906	-	-	Acrylic polymers in primary forms
190.	3907	-	-	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms
191.	3908	-	-	Polyamides in primary forms
192.	3909	-	-	Amino-resins, phenolic resins and polyurethanes in primary forms
193.	3910	-	-	Silicones in primary forms
194.	3911	-	-	Petroleum resins, coumarone-indene resins, polyterpenes,

				polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms
195.	3912	-	-	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms,
196.	3913	-	-	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms
197.	3914	-	-	Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms
198.	3915	-	-	<u>Waste, parings and scrap, of plastics</u>
199.	3916	-	-	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes,

				whether or not surface worked but not otherwise worked, of plastics
200.	3917	-	-	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics
201.	3919	-	-	Self adhesive plates, sheets, film foil, tape, strip <u>and other flat shapes</u> , of plastic, whether or not in rolls.
202.	3920	-	-	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.
203.	3923	-	-	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics but not including- (a) insulated wares (b) carry bags that is to say bags of the type which are used for packing of goods at the time of sale for the convenience of the

				customer
204.	3926	-	-	Plastic fabrics of the type used for making plastic woven sacks and plastic woven sacks
205.	4001	-	-	Natural Rubber, balata, gutta percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips
206.	4002	-	-	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip
207.	4003	-	-	Reclaimed rubber in primary forms or in plates, sheets or strip
208.	4004	-	-	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom
209.	4005	-	-	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip,
		-	4008 11 10	

210.	-			Plates, sheets and strip of micro-cellular rubber
211.	-	-	4008 19 10	Blocks of micro-cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear
212.	-	-	4008 21 10	Plates, sheets and strip of <u>non-cellular rubber</u> used in the manufacture of soles, heels or soles and heels combined, for footwear
213.	-	-	4008 29 20	Blocks of <u>non cellular rubber</u> used in the manufacture of soles, heels or soles and heels combined, for footwear
214.	4016	-	-	<u>Stoppers, caps and lids of rubber</u>
215.	4415	-	-	<u>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood</u>
216.	4503	-	-	<u>Corks and stoppers</u>
217.	4701	-	-	Mechanical wood pulp

218.	4702	-	-	Chemical wood pulp, dissolving grades
219.	4703	-	-	<u>Chemical</u> wood pulp, soda or sulphat, other than dissolving grades
220.	4704	-	-	Chemical Wood pulp, sulphite, other than dissolving grades
221.	4705	-	-	Wood pulp obtained by a combination of mechanical and chemical pulping processes
222.	4706	-	-	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
223.	4707	-	-	Recovered (Waste and scrap) paper or paperboard
224.	-	4807 00	-	Paper and paperboard, laminated internally with bitumen, tar or asphalt
225.	4811	-	-	Tarred, bituminised or asphalted paper and paperboard; Paper and paperboard, coated, impregnated, or covered with plastics (excluding adhesives)

226.	4819	-	-	Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers, of paper, paperboard, whether in assembled or unassembled condition.
227.	4821	-	-	Paper or paperboard labels of all kinds, whether or not printed
228.	5307	-	-	Yarn of jute or of other textile bast fibres of heading 5303
229.	5310	-	-	<u>Sacking fabrics, Hessian fabrics, Jute canvas</u>
230.	5607	-	-	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics
231.	5609	-	-	Coir string (Kathya dori);
232.	6305	-	-	Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading 5303
233.	6805	-	-	Natural or artificial abrasive

				powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
234.	7001	-	-	Cullet and other waste and scrap of glass, glass in the mass
235.	7010	-	-	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind, used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass:
236	7017	-	-	Hard heat resistant borosilicate glass tubing and rod
237	7019	-	-	Glass fibres (including glass wool) and articles thereof (for example: yarn, woven fabrics)
238	7202	-	-	Ferro alloys
239	7310	-	-	<u>Tin plate containers</u>

240	7311	-	-	<u>Containers for compressed or liquefied gas, of iron or steel</u>	
241	8309	-	-	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	
242	8544	-	-	<u>Winding wire</u>	
243		8544	20	-	Co-axial cable and other co-axial electric conductors
244	8548	-	-	Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators	
245	-	-	8908 00 00	Vessels and other floating structures for breaking up	
246	-	-	9017 80 10	<u>Measuring tapes and parts and accessories thereof</u>	
247	9032	-	-	<u>Regulator for LPG cylinders and other cylinders containing compressed gases or compressed</u>	

				<u>liquids</u>
248	-	-	9602 00 30	<u>Gelatin capsule, empty</u>
249.	-	-	9606 21 00	<u>Buttons of plastics</u>
250.	9607	-	-	<u>Slide fasteners and parts thereof</u>

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 sub-heading or as the case may be, tariff items, 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, sub-heading or as the case may be, tariff items, 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 or as the case may be, tariff item, will be covered by the scope of this notification.

Note.-(4) Where the description against any heading, sub-heading or as the case may be, tariff item 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.

Deputy Secretary to the Government.