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NOTIFICATION

Finance Department
Mantralaya,
Mumbai 400 032,
dated the 01.06.2005

Maharashtra Value Added Tax Act, 2002

No. VAT-1505/CR-113/Taxation-1 In exercise of the powers conferred by entry 6 of 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-113 / 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 aluminium, its alloys and products for the purposes of the said entry 6, namely:-

SCHEDULE

Aluminium, its alloys and products covered from time to time, under the heading, listed below of the Central Excise Tariff Act, 1985 (5 of 1986) :-

Sr. No.	Central Excise Tariff Heading	Name of the Commodity
(1)	(2)	(3)
1	7601	Unwrought Aluminium, whether or not alloyed
2	7602	Aluminium waste and scrap
3	7603	Aluminium powder and flakes
4	7604	Aluminium bars, rods and profiles, whether or not alloyed
5	7605	Aluminium wire
6	7606	Aluminium plates, sheets (including circles) and strips, of a thickness exceeding 0.2 mm
7	7607	Aluminium foil (whether or not printed or backed with paper, paper board, plastics or similar backing

		materials) of a thickness (excluding any backing) not exceeding 0.2 mm
8	7608	Aluminium tubes and pipes
9	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
10	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas) of a capacity exceeding 300 liters whether or not lined or heat-insulated but not fitted with mechanical or thermal equipment.
11	7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers) for any material (other than compressed or liquified gas), of a capacity not exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.
12	7613	Aluminium containers for compressed or liquified gas.
13	7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.

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 the Government