

SCH - A - II - 81 (B)

**NOTIFICATION**

Finance Department  
Mantralaya,  
Mumbai 400 032,  
Dt.: 01.06.2005

Maharashtra Value Added Tax Act, 2002.

No. VAT-1505/CR-118/TAXATION-1. In exercise of the powers conferred by clause (b) of entry 81 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-118 / Taxation-1, dated the 1<sup>st</sup> April 2005, the Government of Maharashtra hereby specifies the following commodities more particularly described in the Schedule appended hereto, to be the articles of personal wear, clothing accessories, made up textile articles and sets, for the purposes of the said entry, namely:-

**SCHEDULE**

Articles of personal wear, clothing accessories, made up textile articles and sets covered from time to time, under the headings listed below of the Central Excise Tariff Act, 1985 (5 of 1986):-

| Serial No. | Central Excise Tariff Heading | Name of the Commodity  |
|------------|-------------------------------|--|
| (1)        | (2)                           | (3)  |
| 1          | 6111                          | Babies clothing accessories  |
| 2          | 6115                          | Panty hose, tights, stocking, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted |
| 3          | 6116                          | Gloves, mittens and mitts, knitted or crocheted  |
| 4          | 6117                          | Other made up clothing accessories, knitted or   |

|    |      |  |
|----|------|--|
|    |      | crocheted; knitted or crocheted parts of garments or of clothing accessories   |
| 5  | 6209 | Babies' clothing accessories   |
| 6  | 6213 | Hand kerchiefs   |
| 7  | 6214 | Shawls, scarves, mufflers, mantillas, veils and the like   |
| 8  | 6215 | Ties, bow ties and cravats   |
| 9  | 6216 | Gloves, mittens and mitts  |
| 10 | 6217 | Other made up clothing accessories; stockings, socks, socketes and the like of cotton other than those of heading 6212   |
| 11 | 6301 | <b>Blankets and Travelling Rugs excluding Solapuri Chadar (Upto 30.9.2006)</b>   |
| 11 | 6301 | Blankets, Travelling Rugs and Solapuri Chaddars (w.e.f. 1.10.2006 as per notification no. VAT-1506/CR-60-A/Taxation 1 Dt.27.04.06)                                     |
| 12 | 6302 | Bed linen, Table linen, Toilet linen and Kitchen linen   |
| 13 | 6304 | <b>Other furnishing articles, excluding Towels and articles of Heading No. 9404 (Upto 30.9.2006)</b>   |
| 13 | 6304 | Other furnishing articles and Towels but excluding the articles of Heading No. 9404 (w.e.f. 1.10.2006 as per notification no. VAT-1506/CR-60-A/Taxation 1 Dt.27.04.06) |
| 14 | 6305 | Sacks and bags of a kind used for the packing of goods made from jute and man made textile but excluding cotton textile  |
| 15 | 6307 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths of cotton, man-made fibres or other materials.  |

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

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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