

Sch - B - 1

**NOTIFICATION**

Finance Department  
Mentralaya, Mumbai 400 032,  
Dated : 01.06.2005

Maharashtra Value Added Tax Act, 2002.

No. VAT-1505/CR-109/Taxation-1 - In exercise of the powers conferred by entry 1 of Schedule A 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-109/ Taxation-1, dated the 1<sup>st</sup> April 2005, the Government of Maharashtra hereby, specifies the following manually operated or animal driven agricultural implements for the purpose of the said entry, namely:-

Serial No. (1)	Name of the Agricultural implement. (2)
1.	Agricultural sprayer costing less than Rs. Ten thousand per piece.
2.	Axes.
3.	Bakhar.
4.	Bill hooks (all kinds.).
5.	Bund former
6.	Cane crusher.
7.	Chaff cutter.
8.	Cold crusher.
9.	Cotton plant puller.
10.	Crowbar.
11.	Cultivator.
12.	Dibbler.
13.	Dicher.

14.	Disc harrow.
15.	Disc plough.
16.	Dry farming sets.
17.	Dry land weeder.
18.	Duster.
19.	Fertilizer/seed/broad-caster.
20.	Fertilizer-drills.
21.	Flame gun.
22.	Furmingating pump.
23.	Green manure trampler.
24.	Groundnut decorticator.
25.	Groundnut digger.
26.	Gul boiling pan.
27.	Harrow (Blade, tooth, tine spiked etc.)
28.	Hoes (all types).
29.	Iron Keni
30.	Junor.
31.	Koytal.
32.	Kudal.
33.	Leveller.
34.	Maize sheller.
35.	Manure spreaders.
36.	Manure/seed/screener/cleaner.
37.	Mattock.
38.	Mhot (Iron or Leather).
39.	Mist blower.



40.	Mower.
41.	Narereasan cultivator.
42.	Norwegian harrow.
43.	Okti.
44.	Paddy huller.
45.	Paddy weeders.
46.	Persian wheel and parts thereof.
47.	Petari.
48.	Pick axes (all kinds.)
49.	Plank.
50.	Planters.
51.	Plough (Iron and wooden).
52.	Plough points.
53.	Plough share.
54.	Potato digger.
55.	Powrah.
56.	Puddler.
57.	Pulverisers.
58.	Rahat.
59.	Reapers.
60.	Ridger.
61.	Rooters.
62.	Sara former.
63.	Sciactres.
64.	Scrappers.
65.	Seed curnar-fertilizer drill.

66.	Seed dressing drum.
67.	Seed drills (all types)
68.	Seed grader.
69	Soil injectors.
70.	Sub-soiler.
71.	Sugarcane cutter.
72.	Sulabh chade.
73.	Thresher.
74.	Tools, namely sickle, rake, fork, budding, and pruning knife, secateri, Hedge shear hand, hoe (khurpi), shovel.
75.	Transplanter.
76.	Vila.
77.	Weeding instruments.
78.	Winnowing fan/winnower.
79.	Yoke.
80	Ladder for picking coconuts from the coconut tree <b>Added</b> <b>vide notification no. VAT-1105/CR-179/Taxation-1 dt. 1<sup>st</sup> September, 2005.</b>

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

SUDHAKAR JAMODE  
Deputy Secretary to Government.