

SCH - A - II - 67

NOTIFICATION

Finance Department
Mantralaya,
Mumbai 400 032,
dated the 01.06.2005

Maharashtra Value Added Tax Act, 2002.

NoVAT-1505/CR-117/TAXATION-1 In exercise of the powers conferred by entry 67 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-117/Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby, specifies the following goods (non-ferrous metals and alloys in primary forms and scrap) more particularly described in the Schedule appended hereto, to be the non-ferrous metal and alloys in primary forms and scrap, for the purposes of the said entry, namely:-

SCHEDULE

Non-ferrous metals and alloys in primary forms and scrap covered from time to time, under the headings, as the case may be, of the Central Excise Tariff Act. 1985 (5 of 1986)-

Serial No.	Central Excise Tariff Heading	Name of the Commodity
(1)	(2)	(3)
1	7401	Copper mattes; cement copper (precipitated copper)
2	7402	Unrefined copper; copper anodes for electrolytic refining
3	7403	Refined copper and copper alloys, unwrought
4	7404	Copper waste and scrap

5	7405	Master alloys of copper
6	7406	Copper powders and flakes
7	7407	Copper bars, rods and profiles
8	7408	Copper wire
9	7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm
10	7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm
11	7411	Copper tubes and pipes
12	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
13	7413	Stranded wire, cables, plaited bands and the like of copper not electrically insulated.
14	7414	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper
15	7416	Copper springs.
16	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
17	7502	Unwrought nickel
18	7503	Nickel waste and scrap
19	7504	Nickel powders and flakes
20	7505	Nickel bars, rods, profiles and wire
21	7506	Nickel plates, sheets, strip and foil
22	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
23	7508	Cloth, grill and netting, of nickel wire; Blanks ordinarily used

			for manufacturing tubes and pipes of nickel.
24	7801	Unwrought lead	
25	7802	Lead waste and scrap	
26	7803	Lead bars, rods, profiles and wire	
27	7804	Lead plates, sheets, strip and foil; lead powders and flakes	
28	7805	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	
29	7901	Unwrought zinc	
30	7902	Zinc waste and scrap	
31	7903	Zinc dust, powders and flakes	
32	7904	Zinc bars, rods, profiles and wire	
33	7905	Zinc plates, sheets, strip and foil	
34	7906	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	
35	8001	Unwrought tin	
36	8002	Tin waste and scrap	
37	8003	Tin bars, rods, profiles and wire	
38	8004	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	
39	8005	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes	
40	8006	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	
41	8101	Powders, unwrought tungsten, including bars and rods obtained simply by sintering, bars, and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and	

			foil, wire, waste and scrap, tungsten filament.
42	8102	Powders, unwrought molybdenum, including bars and rods obtained simply by sintering, bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil, wire, waste and scrap.	
43	8103	Unwrought tantalum, including bars and rods obtained simply by sintering, powders, waste and scrap.	
44	8104	Unwrought magnesium, waste and scrap, raspings, turnings and granules graded according to size, powders, other magnesium and magnesium base alloys, wrought, flakes, wire.	
45	8105	Cobalt mattes and other intermediate products of cobalt metallurgy, unwrought cobalt, powders, waste and scrap	
46	8106	Bismuth, unwrought, waste and scrap of bismuth and bismuth alloys, bismuth wrought.	
47	8107	Unwrought Cadmium, powders, waste and scrap Cadmium wrought	
48	8108	Unwrought Titanium; powders, waste and scrap, titanium wrought	
49	8109	Unwrought Zirconium, powders, waste and scrap	
50	8110	Unwrought Antimony, powders, waste and scrap	
51	8111	Unwrought Manganese and Manganese base alloys, waste and scrap of Manganese base alloys, wrought Manganese	
52	8112	Beryllium unwrought, powders of beryllium, waste and scrap of beryllium Chromium, unwrought powders of chromium, waste and scrap of chromium, Germanium, unwrought, waste and scrap of Germanium, wrought Germanium, Vanadium unwrought, waste and scrap of vanadium, wrought vanadium,	

		thallium, unwrought powders of thallium, waste and scrap of thallium, Gallium unwrought, powders of gallium, waste and scrap of gallium, Hafnium unwrought, powders of hafnium, waste and scrap of hafnium, Indium unwrought , powders of indium, waste and scrap of indium, Niobium (collumbium) unwrought, powders of niobium, waste and scrap of niobium, Rhenium unwrought, powders of rhenium, waste and scrap of rhenium.
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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.