

**MAHARASHTRA VALUE ADDED TAX ACT, 2002.**

<b>SCHEDULE- A</b>
<b>[See sections 2(26), 5 and 6]</b>
<b>(From 1.7.2017 to date)</b>
<b>LIST OF GOODS FOR WHICH THE RATE OF TAX IS NIL%.</b>
Note - The abbreviation “%” in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods.

Sr. No.	Name of the Commodity	Conditions and exceptions	Rate of Tax	With effect from
(1)	(2)	(3)	(4)	(5)
1.	Toddy and Arak.	-	NIL %	1.7.2017 to date
2.	Goods supplied from bond to foreign going ships and aircrafts.	-	NIL %	1.7.2017 to date

<b>SCHEDULE- B</b>
<b>[See sections 2(26), 5 and 6]</b>
<b>(From 1.7.2017 to date)</b>
<b>LIST OF GOODS FOR WHICH THE RATE OF TAX IS UPTO 60%.</b>
Note - The abbreviation “%” in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods.

Sr. No.	Name of the Commodity	Rate of Tax	With effect from
(1)	(2)	(3)	(4)
1	Foreign liquor as defined, from time to time, in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.	60%	01.07.2017 to date
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973.	60%	01.07.2017 to date
3	Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor (Import and Export) Rules, 1963, excluding wine.	60%	01.07.2017 to date
3A	Wines, as defined, from time to time, in rule 3(6) (1) of the	40%	01.07.2017

Sr. No.	Name of the Commodity	Rate of Tax	With effect from
(1)	(2)	(3)	(4)
	Bombay Foreign Liquor Rules, 1953 and in rule 3(4) of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963 <i>but excluding to those entry 3B of this Schedule applies.</i>		to date
3B	Wine when sold in bulk and where provisions of the Maharashtra Potable Liquor (Fixation of Maximum Retail Prices) Rules, 1996 are not applicable.	20%	01.07.2017 to date
4	Undenatured ethyl alcohol of any alcoholic strength (including neutral and extra neutral alcohol) when removed for use in production of alcoholic liquors for human consumption.	20%	24.08.2017 to date
5	High Speed Diesel Oil		
	(a) when delivered,		
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24% + Two rupees per litre	01.07.2017 to 10.10.2017
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24% + Two rupees per litre	01.07.2017 to 10.10.2017
	(b) in circumstances other than those mentioned in clause (a) above.	21% + Two rupees per litre	01.07.2017 to 10.10.2017
<b>5</b>	<b>High Speed Diesel Oil</b>		
	<b>(a) when delivered,</b>		
	<b>(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i>;</b>	<b>24% + One rupee per litre</b>	<b>11.10.2017 to date</b>
	<b>(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai and within such other areas for</b>	<b>24% + One rupee per litre</b>	<b>11.10.2017 to date</b>

Sr. No.	Name of the Commodity	Rate of Tax	With effect from
(1)	(2)	(3)	(4)
	<b>such period as may be notified by the State Government in the <i>Official Gazette</i>;</b>		
	<b>(b) in circumstances other than those mentioned in clause (a) above.</b>	<b>21% + One rupee per litre</b>	<b>11.10.2017 to date</b>
6	Aviation Turbine Fuel (Duty paid) (other than those covered by entry 11, 11A and entry 13 of this Schedule).	25%	01.07.2017 to date
7	Aviation Turbine Fuel (Bonded).	30%	01.07.2017 to date
10	Any other kind of Motor Spirit ,		
	(a) When delivered,		
	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ; and	26% + Eleven rupees per litre	01.07.2017 to 10.10.2017
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	26% + Eleven rupees per litre	01.07.2017 to 10.10.2017
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	25% + Eleven rupees per litre	01.07.2017 to 10.10.2017
10	<b>Any other kind of Motor Spirit,</b>		
	<b>(b) When delivered,</b>		
	<b>(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i>; and</b>	<b>26% + Nine rupees per litre</b>	<b>11.10.2017 to date</b>
	<b>(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i>;</b>	<b>26% + Nine rupees per litre</b>	<b>11.10.2017 to date</b>

Sr. No.	Name of the Commodity	Rate of Tax	With effect from
(1)	(2)	(3)	(4)
	<b>(b) when delivered in circumstances other than those mentioned in clause (a) above.</b>	<b>25% + Nine rupees per litre</b>	<b>11.10.2017 to date</b>
11	Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of Brihan Mumbai Corporation, Pune Municipal Corporation and Raigad District other than that covered under entry 11A of this Schedule.	5%	01.07.2017 to date
11A	Aviation Turbine Fuel (Duty paid) sold within the State of Maharashtra during the period starting on 1st April 2017 and ending on 31st March 2027 for flights under Regional Connectivity Scheme as communicated by Airport Authority of India, subject to the conditions notified from time to time by the State Government, in the <i>Official Gazette</i> .	1%	01.07.2017 to date
12	Petroleum Crude.	5%	01.07.2017 to date
13	Aviation Turbine Fuel sold to a Turbo-prop aircraft.	5%	01.07.2017 to date
	Explanation.—for the purposes of this entry, “Turbo-prop Aircraft” means an aircraft deriving thrust mainly from propeller, which may be driven by either turbine engine or piston engine.		
14	Bunker Oil supplied to foreign going ships.	6%	01.07.2017 to date
15	Natural Gas.	13.5%	01.07.2017 to 23.08.2017
15	Natural Gas, other than the Natural Gas, specified in entry 16.	13.5%	24.08.2017 to date
16	Natural gas, sold to registered dealer, subject to the following conditions :	3%	24.08.2017 to date
	(i) A dealer, who uses the natural gas for use in manufacture of goods, as defined under the Act or any other goods, whatsoever, or a dealer, who uses it as fuel.		
	(ii) The purchasing dealer, under this entry, should be certified by the Commissioner in the Proforma ‘A’.		
	(iii) The purchasing dealer shall, by the end of the April, furnish to the Commissioner, a statement of account		

Sr. No.	Name of the Commodity	Rate of Tax	With effect from																		
(1)	(2)	(3)	(4)																		
	of purchases effected in the immediately preceding financial year, in the Proforma 'B'.																				
	<i>Explanation:—</i> For the purposes of this entry, conversion of “natural gas” from one form to another shall not be deemed to be “manufacture”.																				
	<p style="text-align: center;"><i>Proforma-A</i></p> <p>This is to certify that M/s. ....holder of TIN ..... <i>w.e.f.</i> ..... is a manufacturer of goods, as defined under the Act or any other goods, whatsoever. This certificate is being issued on his application dated....., in which he has given an undertaking that the natural gas purchased by him shall not be resold by him.</p> <p style="text-align: right;">(Commissioner of Sales Tax), Maharashtra State, Mumbai.</p>																				
	<p style="text-align: center;"><i>Proforma-B</i></p> <p style="text-align: center;"><b>Natural Gas Purchase Statement</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Sr. No.</th> <th style="width: 20%;">Name of the seller</th> <th style="width: 10%;">TIN</th> <th style="width: 15%;">Invoice No &amp; Date</th> <th style="width: 20%;">Purchase amount</th> <th style="width: 20%;">Whether used in manufacturing (Yes/No)</th> </tr> </thead> <tbody> <tr> <td colspan="4"></td> <td style="text-align: center;">Net</td> <td style="text-align: center;">Tax</td> </tr> <tr> <td colspan="6" style="height: 50px;"></td> </tr> </tbody> </table> <p>This is to declare that, the natural gas purchased by me/us as per bills, referred above, has been used in the manufacture of goods within the state. I hereby declare that, the natural gas has not been resold by me and has also not been used for conversion to another form of natural gas.</p> <p>Date : ..... (Signature of the authorised person)  (Name of the person signing the declaration)  (Status of person signing the declaration in relation to the dealer)</p>	Sr. No.	Name of the seller	TIN	Invoice No & Date	Purchase amount	Whether used in manufacturing (Yes/No)					Net	Tax								
Sr. No.	Name of the seller	TIN	Invoice No & Date	Purchase amount	Whether used in manufacturing (Yes/No)																
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