

**TRADE CIRCULAR**

No. DC-1(A&R)/VAT/AMD/2017/1C/3/ADM-8  
Trade Circular No. **27**T of 2021.

Mumbai, dated **04/10/2021**.

**Sub:** Clarification regarding Entry 11A of Schedule 'B' under the Maharashtra Value Added Tax Act, 2002.

**Ref:** (1) Notification No. VAT. 1517/C.R. 28/Taxation-1 dt. 29/3/2017.  
(2) Notification No. VAT. 1517/C.R.156/Taxation-1 dt. 16/11/2017.


The entry 11A was introduced in Schedule B appended to the Maharashtra Value Added Tax Act, 2002 with effect from the 01/04/2017. The entry B-11A is as follows:-

"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 Official Gazette. 1%"

As seen above, the reduced rate (i.e. @ 1%) is notified through Schedule Entry B-11A w.e.f. 01/04/2017 for a period of 10 years starting from 01/04/2017 to 31/03/2027. It is clarified that, this benefit is available for RCS flights on both - origin as well as departure airports. This benefit is available for operating all RCS-UDAN flights by Fixed Wing Aircraft, Helicopters and Seaplanes at any Airport/ Heliport/ Helipad/ Water Aerodrome located within the State of Maharashtra subject to the conditions stated in Notification cited at reference (2). This clarification is with effect from the date of introduction of the entry i.e. w.e.f. 01/04/2017.

This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.


You are requested to bring the contents of this circular to the notice of all the members of your association.

  
(Rajeev Kumar Mital)  
Commissioner of State Tax,  
Maharashtra State, Mumbai.

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Copy forwarded to: Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on the Departments web-site.

  
(Vishakha Borse)  
Jt. Commissioner of State Tax, (HQ) 1,  
Maharashtra State, Mumbai.