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FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 5th November 2008

**NOTIFICATION****The Maharashtra Value Added Tax Act, 2002.**

No. VAT.1508/CR.96/Taxation-1. In exercise of the powers conferred by entry 2 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-110/Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby specifies the following aids and equipments mentioned in TABLES 'A' and 'B' for the purposes of the said entry, namely: -

TABLE "A"

Sr.No.	Tarrif Item	Name of equipment
1.	8713 10 10 and 8713 90 10	Wheel chair specifically designed for crippled and disabled persons.
2.	9018 50 90	A rehabilitation ophthalmic device used for dropping eye medicine through any medicine bottle into the eyes.
3.	9021 10 00	Orthopedic footwear.
4.	9021 10 00	Folding or fixed and elevated commode chairs for invalids.
5.	9021 10 00	Walking aids
6.	9021 39 00	Artificial limbs designed for crippled and disabled persons
7.	9021 40 90	Sound amplifying apparatus carried on the person and adapted for use as a hearing aid.

TABLE "B"

1	Braille kits and other teaching aids for the use of blind persons.
2	<p>Orthopedic appliances,-</p> <p>which are worn or carried or used externally by orthopedically handicapped persons for preventing or correcting bodily deformities or for supporting or holding organs following an illness or operation or for mobilising injured parts of the body (for extension or protection) or, for setting fracture and further include appliances which are worn or carried or used externally to compensate for a defect, disability or a deformity, namely:-</p> <p>(i) Support belts with or without electrical power including specially knitted stockings, kneecaps of various types, belts made with graded weights, tabular stocknitte of various tensions and sizes but not including belts of the type ordinarily used by fitness centre.</p> <p>(ii) Support braces</p> <p>(iii) Traction kits</p> <p>(iv) Calipers for polio-patients</p>

*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.

(2) Where any commodities are described against any heading or sub-heading or as the case may be, tariff items, 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.

(3) Subject to Note (2), for the purpose of any entry contained in this notification, where the description against any heading or, sub-heading or as the case may be, tariff items, 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 or as the case may be, tariff item, will be covered by the scope of this notification.

(4) Where the description against any heading, sub-heading or as the case may be, tariff items is shown as "other", than the interpretation as provided in Note (2) shall apply.

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

**CHITRA KULKARNI**  
**Officer on Special Duty to Government**

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