

Finance Department,
Mantralaya,
Mumbai 400 032.
Dated the 17th Oct.2005

NOTIFICATION

Maharashtra Value Added Tax Act, 2002.

No. VAT 1505/CR-237/Taxation-1.-- In exercise of the powers conferred by entry 56 of the Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in supersession of the Government Notification, Finance Department, NO. VAT-1505/ CR-116/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby specifies the following goods, more particularly described in the Schedule appended hereto, to be Information Technology products for the purposes of the said entry, namely:-

Schedule

Information Technology products covered from time to time, under the headings or sub-headings or as the case may be, tariff items of the Central Excise Tariff Act, 1985 (5 of 1986)

| Sr. No. | Heading No. | Sub Heading No. | Tariff Item No. | Description |
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| 1. | - | - | 8469 11 00 | Word processing machines |
| 2. | - | - | 8469 12 00 | Automatic typewriters |
| 3. | - | - | 8470 10 00 | Electronic calculator capable of operations without an external source of electrical power and pocket size data recording, reproducing and displaying machines with |

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| | | | | calculating functions (including electronic diaries other than those covered under heading No. 8471) or incorporating a printing device. |
| 4. | 8471 | - | - | Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data. |
| | | - | 8471 10 00 | Analogue or hybrid automatic data processing machines |
| | | 8471 30 | - | Portable digital automatic data processing machines, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display including personal computer |
| | | 8471 41 | - | Other digital automatic data processing machines comprising in the same housing at least a central |

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| | | | | processing unit and an input and output unit, whether or not combined, including micro computer, large or main frame computer |
| | | - | 8471 49 00 | Other digital automatic data processing machines presented in the form of systems |
| | | - | 8471 50 00 | Digital processing units other than those of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units |
| | | 8471 60 | - | Input or output units, whether or not containing storage units in the same housing, including combined input or out put units, line printer, dot matrix printer, letter quality daisy wheel printer, graphic printer, plotter, laser jet printer, ink jet printer, monitor, keyboard, scanners, mouse and other |

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| | | | | units |
| | | 8471 70 | - | Storage units, including floppy disc drives, hard disc drives, removable or exchangeable disc drives, magnetic tape drives, cartridge tape drive, CD-Rom drive, digital video disc drive, |
| | | 8471 80 | - | Other units, of automatic data processing machines |
| | | 8471 90 | - | <u>Switch Mode Power Supply Systems and other goods</u> |
| 5. | - | - | 8473 10 00 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of sub-heading 8469 11 00 and 8469 12 00 |
| 6. | - | - | 8473 21 00 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of sub-heading 8470 10 00 |
| 7. | - | 8473 30 | - | Parts and accessories (other than covers, carrying cases and the like) suitable for use |

solely or principally with machines of heading 8471, which are given below:-

- (i) Microprocessors
- (ii) Motherboards
- (iii) Other mounted printed circuit boards
- (iv) Head Stack
- (v) Ink cartridges with print head assembly
- (vi) Ink spray nozzle
- (vii) Network access controllers
- (viii) Graphic and intelligence based script technology (GIST) cards for multilingual computers
- (ix) Toner cartridges
- (x) Ink Cartridge
- (xi) Computer cabinet or case with or without SMPS
- (xii) Other parts covered by sub-heading 8473

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| 8. | - | - | 8501 10 11 | DC Micro motors of an output not exceeding 37.5 Watts. |
| 9. | - | - | 8501 10 12 | DC Stepper Motor of an output not exceeding 37.5 Watts. |
| 10. | 8503 | - | - | Parts of goods specified in sub-heading 8501 10 11 and 8501 10 12 |
| 11. | 8504 | - | - | Uninterrupted Power Supplies (UPS) and their parts; |
| 12. | 8505 | - | - | Permanent magnet and articles intended to become permanent magnet (ferrites). |
| 13. | 8517 | - | - | Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones. |
| | | 8517 11 | - | (i) Line Telephone sets with cordless handsets, of push button type |

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| | | | (ii) Other type of line telephone sets with cordless handsets, covered by sub-heading 8517 11 90 |
| | | 8517 19 | - |
| | | | (i) Telephone sets of push button type and rotary dial type (ii) Other type of telephone sets covered by sub-heading 8517 19 19 (iii) Videophones |
| | | - | 8517 21 00 Fascimile machines |
| | | - | 8517 22 00 Teleprinters |
| | | - | 8517 30 00 Telephonic or telegraphic switching apparatus |
| | | - | 8517 50 10 PLCC equipment |
| | | - | 8517 50 20 Voice frequency telegraphy |
| | | - | 8517 50 30 Modems (modulators-demodulators) |
| | | - | 8517 50 40 High bit rate digital subscriber line system (HDSL) |
| | | - | 8517 50 50 Digital loop carrier system (DLC) |
| | | - | 8517 50 60 Synchronous digital hierarchy system (SDH) |
| | | - | 8517 50 70 Multiplexer, statistical |

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| | | | | multiplexer |
| | | - | 8517 50 91 | ISDN terminals |
| | | - | 8517 50 92 | ISDN terminal adapters |
| | - | - | 8517 50 93 | Routers |
| | - | - | 8517 50 94 | X25 pads |
| | - | - | 8517 50 99 | Other apparatus covered by this sub-heading |
| | - | - | 8517 80 10 | Attachments for telephones |
| | - | - | 8517 80 20 | Subscriber end equipment |
| | - | - | 8517 80 30 | Set top boxes for gaining access to the Internet |
| | - | - | 8517 80 90 | Other apparatus covered by this sub-heading |
| | - | - | 8517 90 10 | Populated, loaded or stuffed printed circuit boards |
| | - | - | 8517 90 90 | Other parts covered by this sub-heading |
| 14. | 8518 | - | - | Microphones, multimedia speakers, headphones, earphones and combined microphones/ speaker sets and their parts. |
| 15. | - | - | 8520 20 00 | Telephone answering machines. |
| 16. | 8522 | - | - | Parts of telephone answering machines. |

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| 17. | 8523 | - | - | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 of the Central Excise Tariff Act, 1985. |
| | - | 8523 11 | - | Magnetic tapes of width not exceeding 4mm for recording sound and phenomena other than sound, including audio cassettes, video cassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls |
| | - | 8523 12 | - | Magnetic tapes of width exceeding 4mm but not exceeding 6.5mm for recording sound and phenomena other than sound, including audio cassettes, video cassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls |
| | - | 8523 13 | - | Magnetic tapes of width exceeding 6.5mm for |

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| | | | | recording sound and phenomena other than sound including, audio cassette, 16mm sprocket tapes, 3/4" and 1" video cassettes, 1/2" video cassette suitable to work with betacam, betacam SP / M II and VHS type VCR, 3/4" video tapes, 1" video tapes and other video tapes |
| | - | 8523 20 | - | Magnetic discs, including hard disc pack, floppy disc or diskettes and other magnetic discs |
| | - | - | 8523 30 00 | Cards incorporating a magnetic stripe |
| | - | 8523 90 | - | Matrices for the production of records, prepared record blanks, cartridge tape, 1/2" video cassette suitable to work with digital type VCR, unrecorded compact disc (Audio), compact disc recordable, Blank Master Disc (i.e. substrate) for producing stamper for compact disc and other prepared unrecorded |

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| | | | | media. |
| 18. | 8524 | - | - | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of chapter 37 of the Central Excise Tariff, Act, 1985 |
| | - | 8524 10 | - | Gramophone records including learning aids, such as, language records |
| | - | 8524 31 | - | Discs for reproducing phenomena other than sound or image including software |
| | - | 8524 32 | - | Discs for reproducing sound only including pre-recorded audio compact discs |
| | - | 8524 39 | - | Other discs including video compact disc of educational nature |
| | - | 8524 40 | - | Magnetic tapes for reproducing phenomena other than sound or image |
| | - | 8524 51 | - | Other magnetic tapes of width not exceeding 4 mm |
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| | - | 8524 52 | - | Other magnetic taper of a width exceeding 4 mm but not exceeding 6.5 mm |
| | - | 8524 53 | - | Other magnetic tapes of a width exceeding 6.5 mm |
| | - | - | 8524 60 00 | Cards incorporating a magnetic stripe |
| | - | 8524 91 | - | Other media for reproducing phenomena other than sound or image; software |
| | - | 8524 99 | - | Other recorded media including audio-visual news or audio-visual views material |
| 19. | - | 8525 10 | - | Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting |
| 20. | - | 8525 20 | - | Transmission apparatus incorporating reception apparatus, including walkie talkie sets, cordless handsets, car telephone, transportable telephone, marine radio communication equipment, amateur radio equipment, cellular telephone |
| 21. | - | - | 8525 40 00 | Still image video cameras and |

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| | | | | digital cameras |
| 22. | - | <u>8527 90</u> | - | Radio communications receivers, radio pagers. |
| 23. | 8529 | - | - | (1) Aerials, antenna and their parts. (2) Parts of goods specified in excise sub-headings 8525 10, 8525 20, 8525 40 00 and 8527 90 |
| 24. | <u>8531</u> | - | - | Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) <u>and parts thereof</u> |
| 25. | 8532 | - | - | Electrical capacitors, fixed, variable or adjustable (pre-set) and parts thereof. |
| 26. | 8533 | - | - | Electrical resistors (including rheostats and potentiometers), other than heating resistors. |
| 27. | 8534 | - | - | Printed circuits. |
| 28. | 8536 | - | - | Switches, sockets, connectors, relays and accessories thereof for upto 6 amps at voltage not exceeding 250 volts, electronic fuses. |
| 29. | 8538 | - | - | Parts suitable for use solely or principally with the apparatus mentioned in entry at serial |

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| | | | | No. 28 of this Schedule. |
| 30. | 8540 | - | - | Data or graphic display tubes, other than TV picture tubes and parts thereof. |
| 31. | 8541 | - | - | Diodes transistors and similar semiconductor devices; photo sensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes; mounted piezo-electric crystals. |
| | - | - | 8541 10 00 | Diodes, other than photosensitive or light emitting diodes, |
| | - | - | 8541 21 00 | Transistors, other than photosensitive transistors, with a dissipation rate of less than 1W |
| | - | - | 8541 29 00 | Other transistors |
| | - | 8541 30 | - | Thyristors, diacs and triacs, other than photosensitive devices |
| | - | 8541 40 | - | Photosensitive semi-conductor devices, including photovoltaic cells whether or |

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| | | | | not assembled in modules or made up into panels; light emitting diodes; including solar cells whether or not assembled in modules or panes, electro-luminescent |
| | - | - | 8541 50 00 | Other semi-conductors devices |
| | - | - | 8541 60 00 | Mounted piezo-electric crystals |
| | - | - | 8541 90 00 | Parts of goods covered by heading 8541 |
| 32. | 8542 | - | - | Electronic integrated circuits and micro assemblies. |
| | - | 8542 10 | - | Cards incorporating an electronic integrated circuit ("smart" cards), including SIM cards, <u>memory</u> cards |
| | - | - | 8542 21 00 | Digital Monolithic integrated circuits |
| | - | 8542 29 | - | Other monolithic integrated circuits including cards incorporating only a single electronic integrated circuit with optical strip |
| | - | - | 8542 60 00 | Hybrid integrated circuits |
| | - | - | 8542 70 00 | Electronic microassemblies |
| | - | - | 8542 90 00 | Parts of goods covered by |

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| | | | | heading 8542 |
| 33. | - | 8543 20 | - | Signal generators |
| 34. | - | - | 8543 90 00 | Parts of signal generators |
| 35. | 8544 | - | - | Optical fibre cables, Networking cables such as Flat cables, CAT 3 cables, CAT 5 cables, CAT 6 cables, unshielded twisted pair (UTP) cables. |
| 36. | 9001 | - | - | Optical fibres and optical fibre bundles and cables. |
| 37. | 9013 | - | - | Liquid crystal devices, flat panel display devices and parts thereof. |
| 38. | 9030 | - | - | Cathode ray oscilloscopes, spectrum analysers, cross talk meters, gain measuring instruments, distortion factor meters, psophometers, network and logic analysers and signal analysers. |
| 39. | 9612 | - | 9612 10 10 | <u>Computer printer ribbon</u> |

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, sub-heading or as the case may be, tariff item, 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 or as the case may be, tariff item, will be covered by the scope of this notification.

Note.-(4) Where the description against any heading or sub-heading or as the case may be, tariff item, 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,

S. D. MATHANE
Officer on Special Duty.