

## NOTIFICATION

Finance Department  
Manatralaya,  
Mumbai-400032  
Date:01.06.2005

Maharashtra Value Added Tax Act, 2002.

No. VAT-1505/CR-114/Taxation-1 In exercise of the powers conferred by entry 39 of Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and in super session of Government Notification, Finance Department, No. VAT-1505/ CR-114/ Taxation-1, dated the 1<sup>st</sup> April 2005, the Government of Maharashtra hereby, specifies the following goods of intangible or incorporeal nature for the purposes of the said entry, namely:-

<b>Serial No.</b>	<b>Name of the goods of intangible or incorporeal nature</b>
(1)	Patents
(2)	Trade marks
(3)	Import licences including exim scrips, special import licences and duty free advance licences.
(4)	Export Permit or licence or quota
(5)	Software packages
(6)	Credit of Duty Entitlement Pass Book
(7)	Technical know-how

(8)	Goodwill
(9)	Copyright
(10)	Designs registered under the Designs Act, 1911.
(11)	SIM cards used in Mobile Phones
(12)	Franchise, that is to say, an agreement by which the franchisee is granted representational right to sell or manufacture goods or to provide service or undertake any process identified or associated with the franchisor, whether or not a trade mark, service mark, trade name or logo or any symbol, as the case may be, is involved.

By order and in the name of the Governor of Maharashtra

SUDHAKAR JAMODE  
Deputy Secretary of the Government