

NOTIFICATION

Finance Department
Mantralaya,
Mumbai 400 032,
dated the 01.06.2005

Maharashtra Value Added Tax Act, 2002.

NoVAT-1505/CR-117/TAXATION-1 In exercise of the powers conferred by entry 67 of Schedule 'C' 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-117/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby, specifies the following goods (non-ferrous metals and alloys in primary forms and scrap) more particularly described in the Schedule appended hereto, to be the non-ferrous metal and alloys in primary forms and scrap, for the purposes of the said entry, namely:-

SCHEDULE

Non-ferrous metals and alloys in primary forms and scrap covered from time to time, under the headings, as the case may be, of the Central Excise Tariff Act. 1985 (5 of 1986)-

| Serial No. | Central Excise Tariff Heading | Name of the Commodity |
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| (1) | (2) | (3) |
| 1 | 7401 | Copper mattes; cement copper (precipitated copper) |
| 2 | 7402 | Unrefined copper; copper anodes for electrolytic refining |
| 3 | 7403 | Refined copper and copper alloys, unwrought |
| 4 | 7404 | Copper waste and scrap |

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| 5 | 7405 | Master alloys of copper |
| 6 | 7406 | Copper powders and flakes |
| 7 | 7407 | Copper bars, rods and profiles |
| 8 | 7408 | Copper wire |
| 9 | 7409 | Copper plates, sheets and strip, of a thickness exceeding 0.15 mm |
| 10 | 7410 | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm |
| 11 | 7411 | Copper tubes and pipes |
| 12 | 7412 | Copper tube or pipe fittings (for example, couplings, elbows, sleeves) |
| 13 | 7413 | Stranded wire, cables, plaited bands and the like of copper not electrically insulated. |
| 14 | 7414 | Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper |
| 15 | 7416 | Copper springs. |
| 16 | 7501 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy |
| 17 | 7502 | Unwrought nickel |
| 18 | 7503 | Nickel waste and scrap |
| 19 | 7504 | Nickel powders and flakes |
| 20 | 7505 | Nickel bars, rods, profiles and wire |
| 21 | 7506 | Nickel plates, sheets, strip and foil |
| 22 | 7507 | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) |
| 23 | 7508 | Cloth, grill and netting, of nickel wire; Blanks ordinarily used |

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| | | for manufacturing tubes and pipes of nickel. |
| 24 | 7801 | Unwrought lead |
| 25 | 7802 | Lead waste and scrap |
| 26 | 7803 | Lead bars, rods, profiles and wire |
| 27 | 7804 | Lead plates, sheets, strip and foil; lead powders and flakes |
| 28 | 7805 | Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) |
| 29 | 7901 | Unwrought zinc |
| 30 | 7902 | Zinc waste and scrap |
| 31 | 7903 | Zinc dust, powders and flakes |
| 32 | 7904 | Zinc bars, rods, profiles and wire |
| 33 | 7905 | Zinc plates, sheets, strip and foil |
| 34 | 7906 | Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) |
| 35 | 8001 | Unwrought tin |
| 36 | 8002 | Tin waste and scrap |
| 37 | 8003 | Tin bars, rods, profiles and wire |
| 38 | 8004 | Tin plates, sheets and strip, of a thickness exceeding 0.2 mm |
| 39 | 8005 | Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes |
| 40 | 8006 | Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) |
| 41 | 8101 | Powders, unwrought tungsten, including bars and rods obtained simply by sintering, bars, and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and |

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| | | foil, wire, waste and scrap, tungsten filament. |
| 42 | 8102 | Powders, unwrought molybdenum, including bars and rods obtained simply by sintering, bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil, wire, waste and scrap. |
| 43 | 8103 | Unwrought tantalum, including bars and rods obtained simply by sintering, powders, waste and scrap. |
| 44 | 8104 | Unwrought magnesium, waste and scrap, raspings, turnings and granules graded according to size, powders, other magnesium and magnesium base alloys, wrought, flakes, wire. |
| 45 | 8105 | Cobalt mattes and other intermediate products of cobalt metallurgy, unwrought cobalt, powders, waste and scrap |
| 46 | 8106 | Bismuth, unwrought, waste and scrap of bismuth and bismuth alloys, bismuth wrought. |
| 47 | 8107 | Unwrought Cadmium, powders, waste and scrap Cadmium wrought |
| 48 | 8108 | Unwrought Titanium; powders, waste and scrap, titanium wrought |
| 49 | 8109 | Unwrought Zirconium, powders, waste and scrap |
| 50 | 8110 | Unwrought Antimony, powders, waste and scrap |
| 51 | 8111 | Unwrought Manganese and Manganese base alloys, waste and scrap of Manganese base alloys, wrought Manganese |
| 52 | 8112 | Beryllium unwrought, powders of beryllium, waste and scrap of beryllium Chromium, unwrought powders of chromium, waste and scrap of chromium, Germanium, unwrought, waste and scrap of Germanium, wrought Germanium, Vanadium unwrought, waste and scrap of vanadium, wrought vanadium, |

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| | thallium, unwrought powders of thallium, waste and scrap of thallium, Gallium unwrought, powders of gallium, waste and scrap of gallium, Hafnium unwrought, powders of hafnium, waste and scrap of hafnium, Indium unwrought , powders of indium, waste and scrap of indium, Niobium (collumbium) unwrought, powders of niobium, waste and scrap of niobium, Rhenium unwrought, powders of rhenium, waste and scrap of rhenium. |
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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, as the case may be, sub-heading, 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 will be covered by the scope of this notification.

Note.-(4)

Where the description against any heading or sub-heading 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.

SUDHAKAR JAMODE
Deputy Secretary to the Government.