

NOTIFICATION

Finance Department
Mantralaya,
Mumbai 400 032,
Dt.: 01.06.2005

Maharashtra Value Added Tax Act, 2002.

No. VAT-1505/CR-118/TAXATION-1. In exercise of the powers conferred by clause (b) of entry 81 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-118/ Taxation-1, dated the 1st April 2005, the Government of Maharashtra hereby specifies the following commodities more particularly described in the Schedule appended hereto, to be the articles of personal wear, clothing accessories, made up textile articles and sets, for the purposes of the said entry, namely:-

SCHEDULE

Articles of personal wear, clothing accessories, made up textile articles and sets covered from time to time, under the headings listed below of the Central Excise Tariff Act, 1985 (5 of 1986):-

Serial No. (1)	Central Excise Tariff Heading (2)	Name of the Commodity (3)
1	6111	Babies clothing accessories
2	6115	Panty hose, tights, stocking, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted
3	6116	Gloves, mittens and mitts, knitted or crocheted
4	6117	Other made up clothing accessories, knitted or

		crocheted; knitted or crocheted parts of garments or of clothing accessories
5	6209	Babies' clothing accessories
6	6213	Hand kerchiefs
7	6214	Shawls, scarves, mufflers, mantillas, veils and the like
8	6215	Ties, bow ties and cravats
9	6216	Gloves, mittens and mitts
10	6217	Other made up clothing accessories; stockings, socks, sockettes and the like of cotton other than those of heading 6212
11	6301	Blankets and Travelling Rugs excluding Solapuri Chadar (Upto 30.9.2006)
11	6301	Blankets, Travelling Rugs and Solapuri Chaddars (w.e.f. 1.10.2006 as per notification no. VAT-1506/CR-60-A/Taxation 1 Dt.27.04.06)
12	6302	Bed linen, Table linen, Toilet linen and Kitchen linen
13	6304	Other furnishing articles, excluding Towels and articles of Heading No. 9404 (Upto 30.9.2006)
13	6304	Other furnishing articles and Towels but excluding the articles of Heading No. 9404 (w.e.f. 1.10.2006 as per notification no. VAT-1506/CR-60-A/Taxation 1 Dt.27.04.06)
14	6305	Sacks and bags of a kind used for the packing of goods made from jute and man made textile but excluding cotton textile
15	6307	Floor-cloths, dish- cloths, dusters and similar cleaning cloths of cotton, man-made fibres or other materials.

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