

ठाणे महानगरपालिकेत स्थानिक
संस्था कराचे सुधारीत दर लागू
करण्याबाबत.

महाराष्ट्र शासन
नगर विकास विभाग

शासन निर्णय क्रमांक :- स्थासंक-२०१४/प्र.क्र.१२१/२०१४ नवि -३२(४)

शासकीय कुटीर क्र. ६

फ्री प्रेस जर्नल मार्ग, नरीमन

पॉईंट, मुंबई-४०००२१.

दिनांक:- १४ ऑगस्ट, २०१४

शासन निर्णय :- सोबतचे शासकीय अधिसूचना, महाराष्ट्र शासनाच्या असाधारण भाग एक -अ-
मध्ये उप-विभाग यामध्ये इंग्रजी मध्ये दिनांक १४ ऑगस्ट, २०१४ रोजी प्रसिध्द करण्यात यावे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने

(गो. आ. कोखडे)

उप सचिव, महाराष्ट्र शासन

प्रत:-

१. व्यवस्थापक, शासकीय मध्यवर्ती मुद्रणालय, चर्नी रोड, मुंबई ४०० ००४ त्यांना विनंती करण्यात येते की, शासन निर्णयाप्रमाणे अधिसूचना शासनाच्या असाधारण राजपत्रात भाग-एक-अ, उपविभागामध्ये प्रसिध्द करून त्याच्या प्रती खालील सर्व संबंधितांना पाठवाव्यात आणि ५० प्रती या विभागास पाठवाव्यात.
२. आयुक्त, ठाणे महानगरपालिका, ठाणे (१०० प्रती).
३. विभागीय आयुक्त, ठाणे, विभाग, ठाणे.
४. जिल्हाधिकारी, ठाणे.
५. निवड नस्ती (नवि ३२), नगरविकास विभाग, मंत्रालय, मुंबई-४०० ०३२.

URBAN DEVELOPMENT DEPARTMENT

“ Barrack No.6, Free Press Journal Road.,
Nariman Point Mumbai 400 021,
dated the 14th August,2014

Notification

Maharashtra Municipal Corporations Act.

(a) No.LBT-2014/CR-121/UD-32(4) Whereas, in Government Notification, Urban Development Department No. LBT – 2013/CR.16/UD-32,(3) dated 28th March, 2013, Corrigendum No.LBT 3013/CR 48/UD-32(3) dt.06th July 2013, and Notification No. LBT – 2014/CR.33/2014/UD-32, dated 20th February, 2014 issued in exercise of the powers conferred by the section 99B read with sections 152P and 152Q of the Maharashtra Municipal Corporations Act (LIX of 1949), the Government of Maharashtra has notified the rates at which the Local Body Tax shall be levied by the Municipal Corporation of the city of Thane on entry of various categories of goods into the limits of the City for consumption, use or sale therein as are specified in Schedule-A appended thereto; and the Government of Maharashtra has also specified therein that no Local Body shall be levied by the said Corporation on the entry of various categories of goods into the limits of the City for consumption, use or sale therein, as are specified in Schedule- B as per notification issued dated 20th February, 2014

(b) And whereas, the Government of Maharashtra considers it expedient to revise the rates of Local Body Tax on entry of various categories of goods into the limits of the City for consumption, use or sale therein, determined under section 99B read with sections 152P and 152Q vide said notifications, with effect from the 16th August, 2014 in order to improve the acceptability of the Local Body Tax and to ensure better tax compliance.

Now, therefore, in exercise of the powers conferred by section 99D read with sections 152P and 152Q of the Maharashtra Municipal Corporations Act (LIX of 1949), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby directs that,-

...2...

(c) The rates and the extent to which the Local Body Tax shall be levied by the Municipal Corporation of the City of Thane on entry of various categories of goods into the limits of the City for consumption, use or sale therein, with effect from the 16th August, 2014 shall be such as are specified in Schedule-A appended hereto; and

(d) No Local Body Tax shall be levied by the Municipal Corporation of the City of Thane on the entry of various categories of goods into the limits of the City for consumption, use or sale therein, as are specified in Schedule-B as per notification issued dated 20th February, 2014 .

THANE MUNICIPAL CORPORATION, THANE L.B.T.

SCHEDULE "A"

GROUP-I

Sr.No.	Item.No.	Name of the Goods	Rate of LBT
1	1	Articles made of precious metals of fineness not less than fifty per cent, whether or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured and to which entry 105 in Schedule 'A' Group II does not apply .	0.50%
2	2	Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them. Explanation: For the purposes of this entry an alloy of precious metal means precious metal of fineness of not less than fifty percent.	0.1 % (Except Silver) 0.50% (Silver)
3	3	Precious Stones including diamonds, semi precious stones and pearls whether real or cultured.	0.10%
4	4	Hairpins, Imitation Jewellery, beads of glass, plastics or of any metal other than precious metals and parts and components thereof.	2.00%
5	5	Aeroplane of all kinds including helicopters, components, parts and accessories of any of them.	0.25%
6	6	Sarries	2.00%
7	7	(a) Drugs including Ayurvedic, Siddha, Unani, Spirituous, medical durgs and homoeopathic drugs but excluding drugs used for family planning, treatment of Cancer, HIV & AIDS, being formulations or preparations conforming to the following descriptions :- Any medical formulation or preparation ready for use internally or on the body of human beings, animals and birds for diagnosis, treatment, mitigation or prevention of any diseases or disorders which is manufactured or imported into India stocked, distributed or sold under licence, stocked, distributed or sold under licence granted under the Drug and Cosmetic Act, 1940, but does not include mosquito repellants in any forms.	1.00%
		(b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drug and Cosmetic Act, 1940.	1.00%
8	8	Charcoal and Badami Charcoal used for industrial purposes.	2.00%
9	a	(i) L.P.G. supplied in Cylinders containing upto 14.5 kg. & L.P.G., P.N.G supplied by pipelines for domestic use.	0.50%

		(ii) L.P.G. supplied in Cylinders exceeding 14.5 kg. & L.P.G. , P.N.G. & C.N.G supplied for commercial and industrial use.	3.50%
10	10	Sugar, fabrics and tobacco as described from time to time in column 3 of first schedule to the additional duties of excise (Goods of Special Importance) Act, 1957. Explanation :- For removal of doubts it is hereby declared that tobacco shall not include panmasala, that is to say , any preparation containing betel nuts and tobacco and one or more of the following ingredients namely :- i) lime and ii) Kattha(Catechu) whether or not containing any other ingredients such as cardomon, copra and methol.	Sugar - 1.00% Filter Fabrics - 2.00% Tobacco - 7.00%
11	11	Handloom woven gamcha.	2.00%
12	12	Toddy	2.00%
13	13	Papad	1.00%
14	14	Capacitors of all types	3.50%

GROUP-II

Sr.No.	Sr.No.	Name of the Goods	Rate of LBT
1	1	Agricultural machinery and implements, and components and parts thereof other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types.	3.00%
2	2	All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X.) and electronic Private Automatic Branch Exchange (E.P.A.B.X.)	3.50%
3	3	All kinds of bricks including fly ash bricks and refractory bricks And monolithics, asphaltic roofing tiles, earthen roofing tiles.	3.50%
		(a) Cotton yarn but not including in cotton yarn waste;	3.00%
4	4	(b) Save as provided in clause (a) above, any yarn whether covered with any material or not; sewing thread, waste of any of them excluding cotton and silk yarn in hanks as covered under entry 17 of Schedule - B.	
5	5	Aluminum conductor steel reinforced.	3.50%
6	6	Aluminum, its alloys and products notified vide Government Notification, Finance Department No.VAT-1505/CR-113/Taxation-1 dated 1/06/2005 ..	3.00%
7	7	(a) Arecanut powder, betel nut and	0.50%
		(b) Raw cashew nut.	3.00%
8	8	Coir mattresses	3.50%
9	9	Bagasse	2.00%
10	10	Bamboo	2.00%
11	11	Bearings	3.50%

12	12	Biris covered under Tarrif Item No.24031031,24031039,24031090 of the Central Excise Tarrif Act, 1985.(5 of 1986)	1.00%
13	13	Beltings	3.50%
14	14	Sunglasses,goggles,implant lenses.	5%
15	15	Biomass briquettes	3.50%
16	16	Bone meal	2.00%
17	17	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940.	1.00%
18	18	Castings of non-ferrous metals.	2.00%
19	19	Centrifugal, monobloc and submersible pumps and pump sets and parts thereof.	3.50%
20	20	Garden & beach umbrellas & components, parts & accessories thereof.	3.50%
21	21	Clay including fire clay, fine china clay and ball clay.	3.50%
22	22	Coal including coke in all its forms but excluding charcoal & badami charcoal used for domestic purposes .	3.50%
23	23	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.	2.00%
24	24	Coir and coir products excluding coir mattresses	3.50%
25	25	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise including cotton waste.	1.00%
26	26	Crucibles	3.00%
27	27	Crude oil, that is to say, crude petroleum oils, and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:- (1) decantation; (2) de-salting; (3) dehydration; (4) stabilisation in order to normalise the vapour pressure; (5) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure; (6) the addition of only those hydrocarbons previously recovered by physical methods, during the course of the above mentioned processes; (7) any other minor process (including addition of pour point depressants of flow improvers) which does not change the essential character of the substance.	3.50%
	28	Dehydrated or Processed vegetables and mushrooms.	3.50%

28	29	Fluorescent tubes of all varieties and their fittings, including shades, chokes, starters and other components, parts and accessories thereof.	3.50%
29	29(A)	(a) Devices notified from time to time by the Central Government under sub-clause (iv) of clause (b) of section 3 of Drugs & Cosmetics Act, 1940.	3.50%
		(b) Bandages and dressings manufactured or imported into India, stocked, distributed or sold under licence granted under the Drugs and Cosmetics Act, 1940.	2.00%
		(c) Syringes.	1.00%
30	30	Edible oil, edible oil in unrefined forms and oil cakes.	1.00%
31	31	Electrodes.	3.50%
32	32	Exercise book, graph book, laboratory note book and drawing books	2.00%
33	33	(a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals.	3.50%
		(b) Domestic pressure cookers and pans;	2.00%
		(c) Buckets made of iron, steel, aluminium, plastic or any other Material.	2.00%
34	34	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators, micronutrients but not including disinfectants.	2.00%
35	35	Fibres of all types and fibre waste.	3.50%
36	36	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, Clinker	3.50%
	37	(a) Pulse flour including besan mixed with flour of other pulses,	0.50%
37		(b) Pulse flour including besan mixed with flour of cereals including maize.	0.50%
		(c) Pulse flour including besan mixed with flour of other pulses & cereals.	0.50%
38	38	Glucose-D	2.00%
39	39	Goods of intangible or incorporeal nature notified vide Government Notification, Finance Department No. VAT-1505/CR-114/Taxation-1 dated 1/06/2005.	4%
40	40	Suitcases, attach cases, brief cases, dispatch cases, vanity cases, executed cases.	5%
41	41	Gypsum of all forms and descriptions excluding gypsum boards	3.50%
42	42	Hand pumps, Parts and fittings	3.50%
43	43	Trunks & school boxes made of Steel or Aluminium.	2.00%
44	44	Herbs, gambiar, bark, dry plant, dry root, commonly known as jari booti and dry flower.	2.00%
45	45	Hides and skins, whether in raw or dressed state	2.00%
46	46	Hose pipes and fittings thereof.	3.50%
47	47	Hosiery goods	2.00%

48	48	All kinds of industrial, commercial & domestic receptacles to keep food or beverages hot or cold including vacuum flask, thermoses, thermic jugs, ice-buckets or boxes, urns, caseroles and components, parts and accessories thereof.	3.50%
49	49	Rice Bran.	2.00%
50	50	Ice including dry ice.	2.00%
51	51	Ink pads of any forms.	3.50%
52	52	Culinary essences & flavouring essences.	3.50%
53	53	Industrial cables (High voltage cables, plastic coated cables, jelly filled cables, optical fibre cables.)	3.50%
54	54	A] Industrial inputs and packing materials notified vide Government Notification, Finance Department No.VAT-1505/CR-234/Taxation-1 dated 1/09/2005. (Excluding 125,126,127 & 128) read with Government Notification, Finance Department No.VAT-1505/CR-348/Taxation-1 dated 25/08/2006 No.VAT-1505/CR-83/Taxation-1 dated 30/09/2006 No.VAT-1505/CR-60/Taxation-1 dated 19/09/2007 Excluding entry at sr.no.54(b)	3.50%
	54	B) Desi Ghee	2.00%
		C) ,loni,allkinds of fats,all sort of chemicals,rubber goods ,gatta,parcha,& articals,made thereof notified vide Government Notification, Finance Department No.VAT-1505/CR-234/Taxation-1 dated 1/09/2005 read with Government Notification, Finance Department No.VAT-1505/CR-348/Taxation-1 dated 25/08/2006 No.VAT-1505/CR-83/Taxation-1 dated 30/09/2006 No.VAT-1505/CR-60/Taxation-1 dated 19/09/2007	3.50%
		Iron and steel, that is to say,	
		(i) pig iron, spong iron and cast iron including ingots, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap,	
		(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes),	
		(iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars;	
		(iv) steel bars (rounds, rods, square flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths),	
		(v) steel structurals, (angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections),	
		(vi) sheets, hoops, strips, and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities in straight lengths and in coil form as rolled and in revetted conditions.	

55	55	(vii) plates both plain and chequered in all qualities; (viii) discs, rings, forgings and steel castings; (ix) tool, alloy and special steels of any of the above categories; (x) steel melting scrap in all forms including steel skull, turning and boring (xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings, (xii) tin plate, both hot dipped and electrolytic and tin free plates, (xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails heavy and light crane rails, (xiv) wheels, tyres, axles and wheel sets; (xv) wire rods and wires-rolled, drawn, galvanized, aluminized, tinned or coated such as by copper, (xvi) defectives, rejects, cuttings or end pieces of any of the above categories.	2.50%
56	56	IT Products notified vide Government Notification, Finance Department No. VAT-1505/CR-237/Taxation-1 dated 17/10/2005.	3.50%
57	57	Jute that is to say, the fiber extracted from plants belonging to the species Corchorus Capsularies and Corchorus oiltorius and the fiber known as mesta or bimli extracted from plants of the species Hibiscus Cannabinnus and Hibiscus subdariffa-varaltissima and the fibre known as Sunn and Sannahemp extracted from plants of the species Crotalaria Juncea, whether baled or otherwise.	3.50%
58	58	Kerosene oil sold through the Public Distribution System	1.00%
59	59	Knitting wool	3.00%
60	60	Dry cells & dry batteries of all varieties .	3.50%
61	61	Lignite	3.50%
62	62	Lime, lime stone, products of lime, dolomite	3.50%
63	63	Maize gluten and maize germ oil.	2.00%
64	64	Mixed PVC stabilizer .	3.50%
65	65	Napa Slabs (Rough flooring stones) and Shahabadi stones.	3.50%
66	66	Newars	3.50%
67	67	Non-ferrous metals and alloys in primary forms and scrap notified vide Government Notification, Finance Department No. VAT-1505/CR-117/Taxation-1 dated 1/06/2005.	3.00%
		Oil seeds, that is to say:- (i) Groundnut or Peanut (Arachis hypogaea); (ii) Sesamum or Til (Sesamum Orientale); (iii) Cotton seed (Gossypium Spp.); (iv) Soyabean (Glycine seja); (v) Rapeseed and Mustard-	

		(1) Torta (Brassica Campestris var toria);	
		(2) Rai (Brassica Juncea);	
		(3) Jamba-Taramira (Eruca sativa);	
		(4) Sarson-Yellow and brown (Brassica campestris var sarson);	
		(5) Banarasi Rai or True Mustard (Brassica nigra);	
		(vi) Linseed (Linum usitissimum);	
		(vii) Castor (Ricinus communis);	
68	68	(viii) Coconut (i.e. Copra excluding tender coconuts) (Cocosnucifera)	1.00%
		(ix) Sunflower (Helianthus annus);	
		(x) Nigar seed (Guizotia abyssinica);	
		(xi) Neem, vepa (Azadirachta indica);	
		(xii) Mahua, Illupai, Ippe (Madhuca indica, M.Latifolia, Bassia, Latifolia and Madhuca longifolia Syn. M. Longifolia);	
		(xiii) Karanja, Pongam, Honga (Pongamia Pinnata Syn. P. Glabra);	
		(xiv) Kusum (Schlechera Olcosa, Syn. S. Trijuga);	
		(xv) Punna undi (Calophyllum, inophyllum);	
		(xvi) Kokum (Carcinia indica);	
		(xvii) Sal (Shorea robusta)	
		(xviii) Tung (Aleurites fordii and A. Montana)	
		(xix) Red Palm (Elaeis guinensis)	
		(xx) Safflower (Carthamus tinctorius)	
69	69	Ores and minerals .	3.50%
		(a) Paper, News print, paper board, waste paper, (Excluding new print paper)	3.50%
70	70	(b) All types of paper stationery for computer, carbon paper and ammonia paper.	3.50%
		(c) News print	3.00%
71	71	Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax; slack wax.	3.50%
72	72	Pipes of all varieties including G.I. Pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings.	3.50%
73	73	Pizza bread	3.00%
74	74	(a)Plastic footwear (moulded), hawaii chappals and straps thereof.	2.00%
		(b) Plastic mats (Chatai)	3.50%
75	75	Plastic granules, master batches, plastic powder and scrap.	3.50%
76	76	Printed material including annual reports, application forms,account books,balance-sheets, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes and publications which contain space exceeding eight pages for writing, but excluding those covered under entry 6 of Schedule'B'.	3.50%
77	77	Printing ink and writing ink excluding toner and cartridges	3.50%
78	78	Torches of all varieties & components, parts & accessories thereof.	3.50%

79	79	Pulp of bamboo, wood and paper	3.50%
80	80	Rail coaches, engines and wagons and parts thereof	2.00%
		(a) Readymade garments.	3.50%
81	81	(b) Other articles of personal wear, clothing accessories, made up textile articles and sets notified vide Government Notification, Finance Department No.VAT-1505/CR-118/Taxation-1 dated 1/06/2005.(Excluding entry at Sr. No.81(C)	3.50%
		(C) Piece goods of wool & silk cloth	3.50%
82	82	Renewable energy devices & spare parts notified vide Government Notification, Finance Department No.VAT-1505/CR-119/Taxation-1 dated 1/04/2005, except goods covered under entry 56 of Schedule -B.	3.50%
83	82A	Ribbon, Bow & Kajal.	2.00%
84	83	Roasted or fried pulses including gram .	2.00%
85	83A	Rock Salt.	1.00%
86	84	Rubber that is to say (a) raw rubber, (b) latex (c) dry ribbed sheet of all grades	2.00%
87	85	Safety Matches	1.00%
88	85A	Safety Helmets	3.50%
89	86	Electrical bulbs & tubes of all varieties.	3.50%
90	87	Sewing machines and parts, components and accessories thereof & all kinds of sewing needles and knitting needles.	3.50%
	88	Ship and other water vessels	3.50%
		(a) Milk powder including skimmed milk powder,	2.00%
		(b) UHT milk,	2.00%
		(c) Condensed milk whether sweetened or not	2.00%
91	89	(d) Milk containing any ingredient and sold under a brand name.	2.00%
		(e) Buttermilk, Separated milk, Lassi & Curds (whether or not sweetened or flavoured) when sold under a brand name.	2.00%
92	90	Solvent oils other than organic solvent oil	3.50%
93	91	Spices including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seed.	2.00%
94	92	Sports goods excluding apparels and footwear	5%
95	93	Starches , sago and Tapioca	2.00%
96	94	(a) Sweet and sweetmeats including Shrikhand, Basundi, Doodhpak excluding ice-cream, other edible ice , cocoa, kulfi, non-alcoholic drinks containing ice-cream or kulfi sweet drops, toffees, chocolates, other confectioneries and all kinds of bakery products.	3.00%
		(b) Varieties of farsan notified vide Government Notification, Finance Department No.VAT-1505/CR-165/Taxation-1 dated 1/06/2005.	3.50%
97	95	Poultry machinery and equipment.	3.00%

98	96	(a) Tractors, trailers, trolleys [being agricultural tractors, trailers and trolleys], harvesters, attachments, parts, components, accessories, tyres and tubes thereof.	2.00%
		(b) threshers and attachments parts, components, accessories, tyres and tubes thereof.	2.00%
99	97	Transformers and components and parts thereof.	3.00%
100	98	Transmission towers	3.50%
	99	(a) Raincoats & Umbrella except garden umbrella,	2.00%
101		(b) Components, parts, and accessories of umbrella except garden umbrella.	2.00%
102	100	Vanaspati (Hydrogenated vegetable oil)	1.00%
103	101	Varieties of Textile and Textile Articles notified vide Government Notification, Finance Department No. VAT-1505/CR-120/Taxation-1 dated 1/06/2005 & VAT-1510/CR-47A/Taxation-1, dated 17/03/2010. (Excluding 131)	3.50%
104	101A	Khandsari Sugar	1.00%
105	102	Vegetable oil including gingili oil, castor oil and bran oil .	2.00%
106	103	Windmill for water pumping and for generation of electricity and its components, parts and accessories.	3.50%
107	104	(a) Writing instruments, ball point pens, felt tipped and other porustipped pens and markers; fountain pens, stylograph pens and other pens, duplicating stylos, propelling or sliding pencils, pen holders, pencil holders and similar holders, parts (including caps and clips) of the foregoing articles;	3.50%
		(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpeners.	3.50%
		(c) Writing boards or writing pads, drawing boards, black boards, green boards, white boards, examination pads, foot rulers, erasers, glitter pens, sketch pens, staplers, pencil leads, oil pastels, drawing charcoals and envelopes.	3.50%
108	105	Embroidery or Zari material that is to say, (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota (viii) sitara; (ix) naquasi; (x) kora (xi) badla (xii) gizal; (xiii) embroidery machines; (xiv) embroidery needles.	3.50%
109	106	Kopra	1.00%
		(1) Animal hair other than raw wool;	3.00%
		(2) Coal tar;	3.50%
		(3) Combs	2.00%
		(4) Cups and glasses of paper or plastic;	3.50%
		(5) Feeding bottles and nipples;	2.00%

		(6) Medical devices and implants notified vide Government Notification, Finance Department No. VAT-1505/CR-233/Taxation-1 dated 23/11/2005.	3.50%
		(7) Porcelain insulators.	3.00%
		(8) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers.	3.50%
110	107	(9) (a) Raw meat, raw flesh of poultry & raw sea food including fish, prawns, lobsters, crabs and shrimps when in frozen state or in sealed container.	4.00%
		(b) Fruits and vegetables when in frozen state or in sealed container.	3.50%
		(c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not in frozen state or in sealed container.	4.00%
		(d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs and shrimps, whether or not in frozen state or in sealed container,	4.00%
		(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not in frozen state or in sealed container.	4.00%
		(f) Raw, semi cooked, semi processed, ready mix and ready to cook (food preparation), in sealed containers excluding ready to eat food and those covered by clause (a) to clause (e) above in this schedule	4.00%
		(g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared.	4.00%
		(10) Silica Sand	3.50%
		(11) Chilly seeds, Tamarind seeds & powder thereof.	2.00%
		(12) Toys and games excluding electronic toys and electronic games	3.50%
		(13) Wax candles.	2.00%
		(1)(a) Dryfruits including raisins, currants & cashew nuts & Wet Dates.	4.00%
		(b) Tea in leaf or powder form including instant tea.	2.00%
		(2) Timber.	3.50%

111	108	(3) Wood free plain and pre-laminated particle board covered under Tariff item 4410.90.10 and 4410.90.90 of the Central Excise Tarrif Act, 1985 with BIS specification IS-3087 or IS-12823, having logo 'ECOMARK' obtained from BIS.	5.00%
112	109	Cinnematographic equipments including cameras, projectors, sound recording and reproducing equipments, lenses, films & film strips, cinema carbond required for use therewith and components, parts and accessories of any of them and cinema slides & Raw films.	4.00%
113	110	Clearing nuts (Shikekai) and Soap nuts (Ritha) in whole or powder form.	1.00%
114	111	Compact Fluorescent Lamps	3.50%
115	112	LPG Stoves for domestic use; parts, components and accessories thereof.	2.00%
116	113	Cotton ginning and pressing machinery covered by sub-heading 84451910 of Central Excise Tariff Act, 1985.	3.50%
117	114	Composting Machinery .	3.50%
118	115	Vehicles Operated on Battery or Solar power .	3.50%
119	116	Adult diapers and Sanitary napkins.	1.00%
120	117	All kinds of soap	2.00%
121	118	Scissors, knive, pen knives, spoons, forks, all kinds of cutlery, all kinds of needles, locks & keys , hardware goods	5.00%
122	119	electrical goods, equipments & spares	4.00%
123	120	mineral water	4.00%
124	121	Hair oil ,perfumed oils, perfumery of all kinds, scents, attar, scented material, aromatic chemicals, toilet requisites of all kinds, shaving cream, shaving sticks, tooth powder & paste (All types of cosmetic goods)	5.00%
125	122	All types of machinery & their componants and spares (excluding specifacally mentioned in group-II of schedule -A	5.00%
126	123	ferrous-non ferrous metals fabrication	5.00%
127	124	Asbestos cement sheets, cement pots, articles of decorative grills, cement blocks.	5.00%
128	125	Harness, Saddles, Jin, Trunk, Bag, Shoes, Chappals, Slippers, Sandals, Belts and all Articles made of Leather, All sorts of Seasoned Leather, Artificial Leather, Crape Soles and all sort of Foot Wears, excluding foot wears speficially mentioned in rate schedule.	5.00%
129	126	All sorts of foams, all sorts of foams sheets, Foam Leather, excluding foams used as spare parts, components and accessories of vehicles.	5.00%
130	127	Typewriters, electronic typewriters and their spare parts.	4.00%

131	128	Photographic machinery, photo goods and materials including photographic chemicals, films, mounts, video camera, Digital camera, handy camera and their components, spare parts and accessories including flash light apparatus.	4.00%
132	129	All types of used vehicals/cars	4.00%
133	130	Metal Polish, and Boot Polish	4.00%
134	131	Inedible vegetable oils excluding oils specifically mentioned in rate schedule.	4.00%
GROUP-III			
	Sr.No.	Name of the Goods	Rate of LBT
1	1	Foreign liquor as defined from time to time in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.	7.00%
2	2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973.	7.00%
3	3	Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor(Import and Export),Rules 1963 excluding wine.	7.00%
	3A	Wines, as defined, from time to time, in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953 and in rule 3(4) of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963	7.00%
4	4	Molasses, rectified spirit, absolute alcohol and extra neutral alcohol.	7.00%
5	5	High Speed Diesel Oil / Light Diesel Oil	2.00%
6	6	Aviation Turbine Fuel (Duty paid)	2.00%
7	7	Aviation Turbine Fuel (Bonded)	2.00%
8	8	Aviation Gasoline (Duty paid)	2.00%
9	9	Aviation Gasoline (Bonded)	2.00%
10	10	Any other kind of Motor Spirit	2.00%
11	11	Tobacco, manufactured tobacco and products thereof including cigar and cigarettes but excluding those to which entry 10 of Group-I of this Schedule A applies.	7.00%
12	12	Aerated and Carbonated non-alcoholic beverage whether or not containing sugar or other sweetening matter or flavour or any additives.	4.00%
GROUP-IV			
	Sr.No.	Name of the Goods	Rate of LBT
1	1	All goods not covered in any of other schedules and preceding entries of this schedule.	5.00%

By order and in the name of Governor of Maharashtra,

G.A.Lokhande
Deputy Secretary to the Government