

## NOTIFICATION

Finance Department,  
Mantralaya,  
Mumbai 400 032.  
dated the 23<sup>rd</sup> November 2005

### **Maharashtra Value Added Tax Act, 2002**

No. VAT - 1505/CR-233/Taxation-1.-In exercise of the powers conferred by sub-entry (8) of entry 107 of Schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah.IX of 2005), the government of Maharashtra hereby, with effect from 1<sup>st</sup> November 2005, notifies the following goods, more particularly described in the Schedule appended hereto, to be the medical devices and implants for the purposes of the said entry, namely:-

### SCHEDULE

Medical devices and implants covered from time to time, under headings or sub-heading or as the case may be, of Tariff items of Central Excise Tariff Act, 1985 (5 of 1986)-

Serial No.	Heading No.	Sub heading No.	Tariff Item No.	Name of the Commodity
1	2	3	4	5
1.	-	-	9001 30 00	Contact lenses
2.	-	9001 40	-	Spectacle lenses of glass
3.	-	-	9001 50 00	Spectacle lenses of other material
4.	9003	-	-	Frames and mountings for spectacles and parts thereof
5.	9004	-	-	Spectacles, Correctives, Protective or other
6.	-	-	9033 00 00	Parts (not specified or included elsewhere in this

				Schedule) of goods mentioned in this Schedule
7.	-	-	9018 90 11	Instrument and apparatus for measuring blood pressure
8.	-	-	9018 90 43	Acupuncture apparatus
9.	-	-	9018 90 92	Baby incubators
10.	-	-	9021 10 00	Orthopaedic or fracture appliance other than covered by entry 3 of the Schedule 'A' of the Act`
11.	-	-	9021 31 00	Artificial joints
12.	-	-	9021 40 10	Frequency modulated hearing aid system used for hearing by handicapped person in group situation other than hearing aid covered by entry 2 of Schedule 'A' of the Act
13.	-	-	9021 50 00	Pacemakers for stimulating heart muscles, excluding parts and accessories
14.	-	-	9021 90 10	Parts and accessories of hearing aids
15.	-	-	9025 11 10	Clinical thermometers
16.	-	-	9025 19 10	Digital thermometers

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.

(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.

(3) Subject to Not 2, for the purpose of any entry contained in this notification, where the description against any heading or sub-heading or as the case may be, tariff items matches fully with 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.

(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,

Shashank Mathane  
Officer on Special Duty to Government