

As on 01.04.2023

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

SCHEDULE- A				
[See sections 2(26), 5 and 6]				
(From 1.7.2017 to date)				
LIST OF GOODS FOR WHICH THE RATE OF TAX IS NIL%.				
Note - The abbreviation “%” in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods.				
Sr. No.	Name of the Commodity	Conditions and exceptions	Rate of Tax	With effect from
(1)	(2)	(3)	(4)	(5)
1.	Toddy and Arak.	-	NIL %	1.7.2017 to date
2.	Goods supplied from bond to foreign going ships and aircrafts.	-	NIL %	1.7.2017 to date
3.	Sale of domestic natural gas by Gas Authority of India Limited to the Ratnagiri Gas and Power Private Ltd. during the period from the 1 st April 2017 to 15 th September 2017.	1)Purchasing dealer has used the domestic natural gas for generation of electricity for the supply to Indian Railways. 2)Claimant dealer shall furnish a Energy Account Statement,obtained by Ratnagiri Gas and Power Private Limited from Western Regional Power Committee.	NIL %	1.4.2017 to 15.9.2017

SCHEDULE- B**[See sections 2(26), 5 and 6]****(From 1.7.2017 to date)****LIST OF GOODS FOR WHICH THE RATE OF TAX IS UPTO 65%.**

Note - The abbreviation “%” in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods.

Sr. No.	Name of the Commodity	Rate of Tax	With effect from
(1)	(2)	(3)	(4)
1	Foreign liquor as defined, from time to time, in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.	60%	01.07.2017 to 31.3.2021
1	Foreign liquor as defined, from time to time, in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.	65%	01.04.2021 to date
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973.	60%	01.07.2017 to 31.3.2021
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973.	65%	01.04.2021 to date
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.	60%	01.07.2017 to 31.3.2021
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.	65%	01.04.2021 to date
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 <i>but excluding to those entry 3B of this Schedule applies.</i>	40%	01.07.2017 to date
3B	Wine when sold in bulk and where provisions of the Maharashtra Potable Liquor (Fixation of Maximum Retail	20%	01.07.2017

	Prices) Rules, 1996 are not applicable.		to date
4	Undenatured ethyl alcohol of any alcoholic strength (including neutral and extra neutral alcohol) when removed for use in production of alcoholic liquors for human consumption.	20%	24.08.2017 to date
5	High Speed Diesel Oil		
	(a) when delivered,		
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24% + Two rupees per litre	01.07.2017 to 10.10.2017
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24% + Two rupees per litre	01.07.2017 to 10.10.2017
	(b) in circumstances other than those mentioned in clause (a) above.	21% + Two rupees per litre	01.07.2017 to 10.10.2017
5	High Speed Diesel Oil		
	(a) when delivered,		
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i>;	24% + One rupee per litre	11.10.2017 to 5.10.2018
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i>;	24% + One rupee per litre	11.10.2017 to 5.10.2018
	(b) in circumstances other than those mentioned in clause (a) above.	21% + One rupee per litre	11.10.2017 to 5.10.2018

5	High Speed Diesel Oil		
	(a) when delivered,		
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24%	6.10.2018 to 31.3.2020
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24%	6.10.2018 to 31.3.2020
	(b) in circumstances other than those mentioned in clause (a) above.	21%	6.10.2018 to 31.3.2020
5	High Speed Diesel Oil		
	(a) when delivered,		
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24% + One rupee per litre	1.04.2020 to 31.5.2020
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24% + One rupee per litre	1.04.2020 to 31.5.2020
	(b) in circumstances other than those mentioned in clause (a) above.	21% + One rupee per litre	1.04.2020 to 31.5.2020
5	High Speed Diesel Oil		
	(a) when delivered,		
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in	24% + Three rupees per litre	1.06.2020 to 14.07.2022

	the <i>Official Gazette</i>;		
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i>;	24% + Three rupees per litre	1.06.2020 to 14.07.2022
	(b) in circumstances other than those mentioned in clause (a) above.	21% + Three rupees per litre	1.06.2020 to 14.07.2022
5	High Speed Diesel Oil		
	(a) when delivered,		
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i>;	24%	15.07.2022 to date
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i>;	24%	15.07.2022 to date
	(b) in circumstances other than those mentioned in clause (a) above.	21%	15.07.2022 to date
6	Aviation Turbine Fuel (Duty paid) (other than those covered by entry 11, 11A and entry 13 of this Schedule).	25%	01.07.2017 to 31.03.2023
6	Aviation Turbine Fuel (Duty paid) (other than those covered by entry 11, 11A and entry 13 of this Schedule).	18%	01.04.2023 to date
7	Aviation Turbine Fuel (Bonded).	30%	01.07.2017 to date
8	Deleted w. e. f. 1.7.2017	****	1.7.2017
9	Deleted w. e. f. 1.7.2017	****	1.7.2017
10	Any other kind of Motor Spirit ,		
	(a) When delivered,		

	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ; and	26% + Eleven rupees per litre	01.07.2017 to 10.10.2017
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	26% + Eleven rupees per litre	01.07.2017 to 10.10.2017
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	25% + Eleven rupees per litre	01.07.2017 to 10.10.2017
10	Any other kind of Motor Spirit,		
	(a) When delivered,		
	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i>; and	26% + Nine rupees per litre	11.10.2017 to 4.10.2018
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i>;	26% + Nine rupees per litre	11.10.2017 to 4.10.2018
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	25% + Nine rupees per litre	11.10.2017 to 4.10.2018
10	Any other kind of Motor Spirit,		
	(a) When delivered,		
	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i>; and	26% + Seven rupees and twelve paise per litre	5.10.2018 to 31.3.2020

	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	26% + Seven rupees and twelve paise per litre	5.10.2018 to 31.3.2020
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	25% + Seven rupees and twelve paise per litre	5.10.2018 to 31.3.2020
10	Any other kind of Motor Spirit,		
	(a) When delivered,		
	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ; and	26% + Eight rupees and twelve paise per litre	1.4.2020 to 31.5.2020
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	26% + Eight rupees and twelve paise per litre	1.4.2020 to 31.5.2020
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	25% + Eight rupees and twelve paise per litre	1.4.2020 to 31.5.2020
10	Any other kind of Motor Spirit,		
	(a) When delivered,		
	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ; and	26% + Ten rupees and twelve paise per litre	1.6.2020 to 14.07.2022
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	26% + Ten rupees and twelve paise per litre	1.6.2020 to 14.07.2022
	(b) when delivered in circumstances other than those	25% + Ten	1.6.2020 to

	mentioned in clause (a) above.	rupees and twelve paise per litre	14.07.2022
10	Any other kind of Motor Spirit,		
	(a) When delivered,		
	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ; and	26% + Five rupees and twelve paise per litre	15.07.2022 to date
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	26% + Five rupees and twelve paise per litre	15.07.2022 to date
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	25% + Five rupees and twelve paise per litre	15.07.2022 to date
11	Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of Brihan Mumbai Corporation, Pune Municipal Corporation and Raigad District other than that covered under entry 11A of this Schedule.	5%	01.07.2017 to date
11A	Aviation Turbine Fuel (Duty paid) sold within the State of Maharashtra during the period starting on 1st April 2017 and ending on 31st March 2027 for flights under Regional Connectivity Scheme as communicated by Airport Authority of India, subject to the conditions notified from time to time by the State Government, in the <i>Official Gazette</i> .	1%	01.07.2017 to date
12	Petroleum Crude.	5%	01.07.2017 to date
13	Aviation Turbine Fuel sold to a Turbo-prop aircraft.	5%	01.07.2017 to date
	Explanation.—for the purposes of this entry, “Turbo-prop Aircraft” means an aircraft deriving thrust mainly from propeller, which may be driven by either turbine engine or piston engine.		
14	Bunker Oil supplied to foreign going ships.	6%	01.07.2017

			to date
15	Natural Gas.	13.5%	01.07.2017 to 23.08.2017
15	Natural Gas, other than the Natural Gas, specified in entry 16.	13.5%	24.08.2017 to 31.03.2022
15	Natural Gas	3%	01/04/2022 to date
16	Natural gas, sold to registered dealer, subject to the following conditions :	3%	24.08.2017 to 12.10.2017
	(i) A dealer, who uses the natural gas for use in manufacture of goods, as defined under the Act or any other goods, whatsoever, or a dealer, who uses it as fuel.		
	(ii) The purchasing dealer, under this entry, should be certified by the Commissioner in the Proforma 'A'.		
	(iii) The purchasing dealer shall, by the end of the April, furnish to the Commissioner, a statement of account of purchases effected in the immediately preceding financial year, in the Proforma 'B'.		
	<i>Explanation:—</i> For the purposes of this entry, conversion of “natural gas” from one form to another shall not be deemed to be “manufacture”.		
	<p style="text-align: center;"><i>Proforma-A</i></p> <p>This is to certify that M/s.holder of TIN <i>w.e.f.</i> is a manufacturer of goods, as defined under the Act or any other goods, whatsoever.</p> <p>This certificate is being issued on his application dated....., in which he has given an undertaking that the natural gas purchased by him shall not be resold by him.</p> <p>(Commissioner of Sales Tax),</p>		

Maharashtra State, Mumbai.						
<i>Proforma-B</i>						
Natural Gas Purchase Statement						
Sr. No.	Name of the seller	TIN	Invoice No & Date	Purchase amount	Whether used in manufacturing (Yes/No)	
				Net	Tax	
<p>This is to declare that, the natural gas purchased by me/us as per bills, referred above, has been used in the manufacture of goods within the state. I hereby declare that, the natural gas has not been resold by me and has also not been used for conversion to another form of natural gas.</p> <p>Date : (Signature of the authorised person)</p> <p>(Name of the person signing the declaration)</p> <p>(Status of person signing the declaration in relation to the dealer)</p>						
16	Natural gas, sold to registered dealer, subject to the following conditions :				3%	13.10.2017 to 31.03.2022
	(i) A registered dealer, who uses natural gas as a raw material or fuel in manufacture of goods;					
	(ii) The purchasing dealer, under this entry, should be certified by the Commissioner in the					

<p>Proforma 'A'.</p> <p>(iii) The purchasing dealer shall, by the end of the April, furnish to the Commissioner, a statement of account of purchases effected in the immediately preceding financial year, in the Proforma 'B'.</p>					
<p>Explanation:—(a) For the purposes of this entry, conversion of “natural gas” from one form to another shall not be deemed to be “manufacture”.</p> <p>(b) The “goods” referred to in this entry shall mean goods as defined under this Act and goods defined under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter, in this entry referred to as “MGST Act”);</p> <p>(c) ‘Registered dealer’ referred to in this entry, shall also include ‘taxable person’ registered under the MGST Act;</p> <p>(d) Benefits of this entry shall not be available to a registered taxable person, if, it is a hotelier or a restaurant and has opted to pay tax under section 10 of the MGST Act.</p>					
<p style="text-align: center;">Proforma-A</p> <p>This is to certify that M/s.holder of TIN w.e.f. /GSTIN..... w.e.f..... is a manufacturer of goods, as defined under this Act or goods defined under the MGST Act, 2017.</p> <p>This certificate is being issued w.e.f.on his application dated....., in which he has given an undertaking that the natural gas purchased by him shall not be resold by him.</p> <p>(Commissioner of Sales Tax), Maharashtra State, Mumbai.</p>					
<p style="text-align: center;">Proforma-B</p> <p>Natural Gas Purchase Statement</p>					
Sr. No.	Name of the seller	TIN	Invoice No & Date	Purchase amount	Whether used in

