

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 14th August 2000

NOTIFICATION

Bombay Sales Tax Act, 1959 -

No. STA.2000/CR-86/Taxation-2-In exercise of the powers conferred by sub-section (1) of section 41 of the Bombay Sales Tax Act, 1959 (Bom. LI of 1959), the Government of Maharashtra hereby further *amends with effect from the 15th August 2000, Government Notification, Finance Department, No. STA. 1095/37/Taxation-2, dated the 22nd September 1995, being satisfied that it is necessary so to do in public interest, as follows, namely :-

In the Schedule to said notification, in Group 'A' -

(1) in entry 33-

- (a) in sub-entry (1),
(i) clause (b) shall be deleted;
(ii) in clause (D), in column (2), the words "calculator, MODEM" shall be deleted;

- (b) in sub-entry (3), in column (2), in the appendix, in clause (1),
(i) in sub-clause (1), the item (b) and (c) shall be deleted;
(ii) sub-clause (2), shall be deleted;
(iii) sub-clause (10), shall be deleted;

(c) in column 5, after the figures, letters and word "12th January 2000" the following shall be added, namely :- "and Government Notification, Finance Department, No. STA.2000/CR-86/Taxation-2, dated the 11th August 2000.

(2) entry 91 shall be deleted;

(3) after entry 130 the following shall be added, namely :-

131.	Sales or purchases by a Registered dealer of the Information Technology Products listed below covered, from time to time, under the headings specified herein, of the Central Excise Tariff Act, 1985 (5 of 1985), namely:-	In excess of Nil. four per cent, whole of Turnover Tax and Surcharge	Government Notification, Finance Department, No.STA.2000/CR-86/Taxation-2, dated the 11th August 2000".
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Central Excise Tariff Heading	Description
84.69	Automatic Typewriter and word processing machines, Word Processing machines, Electronic calculator capable of operations without an external source of electrical power and pocket size data recording, reproducing and displaying machines with calculating functions (including electronic diaries other than those covered under heading No.84.71) or incorporating a printing device.
84.71	Automatic data processing machines and units thereof; Magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, Analogue or hybrid automatic data processing machine, Electronic diaries, Portable digital automatic data processing machine, Personal Computer, Computer Systems including personal Computers, Others Digital automatic data processing machines comprising in the same housing at least a central processing unit and an input and output unit whether or not combined, Micro computer/' processor, large/mainframe computer, computer presented in form of systems, digital processing units, storage units, input units, output units. Teletypewriter, Data entry terminal, Line printer, Dot matrix printer, Letter quality daisy wheel printer, Graphic printer, Plotter, Laser jet printer, Key board, Monitor, Storage units, floppy disc drive. Winchester/hard disc drives, Removal/exchangeable disc drives, magnetic tape drives, Cartridge tape drive, Other
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading No.84.69, Parts and accessories of the machines of heading No.84.69, Parts and accessories of the machines of heading No.84.71, Headstack, Connectors for computer terminals, Micro processor for automatic data processing machines of heading No.84.71, Reconditioned components of computers, net work access controllers.
85.01	DC Micro motors/Steppers motors of an output not exceeding 37.5 Watts.
85.03	Parts of goods specified in heading No. 85.01.
85.04	Uninterrupted Power Supplies (UPS) and their parts.
85.05	Permanent magnet and articles intended to become permanent magnet (ferrites).
85.17	Telephone sets, video-phones, line telephone sets with cordless handsets, push button type, rotary dial type, cordless telephones, video telephones/ video door phones, apparatus for carrier current line systems or for digital line system, PLCC equipment, vice frequency telegraphy, modems, multiplexes/ statistical multiplexes routers, X-25 pads, modems, High Bit Rate Digital Subscriber Line System (HDSL), Digital Loop Carrier System (DLC). Synchronous Digital Hierarchy (SDH), ISDN Terminals Subscriber End Equipment, ISDN Terminal Adapters,
85.18	Microphones, Multimedia Speakers, Headphones, Earphones and combined Microphones/ Speaker sets and their parts.
85.2	Telephone answering machine.
85.22	Parts of telephone answering machines.
85.23	Magnetic tape for recording sound, audio magnetic tape, video magnetic tape, magnetic disc, hard disk pack, floppy disc or diskettes, Rewritable magneto Optical Disc including Mini disc, CD Recordable, Cards incorporating a magnetic stripe, mattresses for the production of records, prepared record blanks, cartridge tape, blank video cassettes 3/4 U-matic and 1/2" video cassettes/tape 1/2" video cassettes suitable to work with betacam/betacam SP/M-II S-VHS/Digital Stype VCR, 8mm video tapes/ Cassettes in finished form, 6.35mm (1/4") Digital Video cassettes and DV Tapes suitable to work with digital video camera, blank master disc, blank audio cassettes, audio tape cassettes in finished form (Blank), Optical media discs, CD Recordable, CD Rewritable.

85.24	Information Technology software on any media.
85.27	Transmission apparatus other than apparatus for radio broadcasting of TV broadcasting, Transmission apparatus incorporating reception apparatus, digital still image video cameras.
85.27	Radio communications receivers, radio pagers.
85.29	(1) Aerials, antennae and their parts. (2) Parts of goods specified in heading No. 85.25 and 85.27.
85.31	LCD panels, LED panel and parts thereof.
85.32	Electrical capacitors, fixed, variable or adjustable (Preset) and parts thereof.
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.
85.34	Printed circuits.
85.36	Switches, connectors and Relays for upto 5 amps at voltage not exceeding 250 volts, electronic fuses.
85.4	Data/Graphic Display tubes, other than TV picture tubes and parts thereof.
85.41	Diodes transistors and similar semiconductor devices;-Photo sensitive semi conductive devices, including photo voltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes; mounted piezo-electric crystals.
85.42	Electronic integrated circuits and micro assemblies.
85.43	Signal generators and parts thereof.
85.44	Optical fiber cables.
90.01	Optical fiber and optical fiber bundles & cables.
90.13	Liquid crystal devices, flat panel display devices and parts thereof.
90.3	Cathode ray oscilloscopes, spectrum analysers, cross talk meters, gain measuring instruments, distortion factor meters, psophometers, network and logic analysers and signal analysers.
Note: -	(1) The Rules for the Interpretation of the Central Excise Tariff 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 entry.
Note: -	(2) Where any commodities are described against any heading, then other commodities covered by the said heading or sub-heading but not described as a aforesaid shall not be covered by the scope of this entry.

By order and in the name of the Governor of Maharashtra,

A. G. DESHMUKH
Deputy Secretary to the Government

* This notification was last amended by the Government Notification, Finance Department, No.STA-2000/77/Taxation-2, dated the 11th August 2000, Published in the *Maharashtra Government Gazette*, Extraordinary, Part IV-B, dated the 11th August 2000.

FINANCE DEPARTMENT

Mantralaya, Mumbai- 400 032, dated 16th October, 2000

CORRIGENDUM

BOMBAY SALES TAX ACT, 1958

No.STA.2000/CR-86/Taxation-2.-In the English translation of the Government Notification, Finance Department, No - STA.2000/CR-86/ Taxation-2, dated the 11th August 2000, published in the *Maharashtra Government Gazette*, Extraordinary, Part IV-B, dated the 11th August 2000, at pages 955 to 962,-

(a) on page 956, for lines 18, 19 and 20, read the following "machines.
84.70 Electronic calculator capable of operations without an external";

(b) on page 958, in lines 9 and 10, *for* "machines of heading No. 84.69" *read* "machines of heading No. 84.70";

(c) on page 960, in line 14, *for* " broadcasting of TV" *read* "broadcasting or TV";

(d) on page 961, in line 4, *for* "Diodes" *read* "Diodes,".

By order and in the name of the Governor of Maharashtra,

A. G. DESHMUKH,
Deputy Secretary to Government.