



महाराष्ट्र शासन राजपत्र

असाधारण भाग एक-अ-मध्य उप-विभाग

वर्ष ५, अंक ८७(६)]

गुरुवार, फेब्रुवारी २०, २०१४/फाल्गुन १, शके १९३५

[पृष्ठे १४, किंमत : रुपये २६.००

असाधारण क्रमांक ३४

प्राधिकृत प्रकाशन

महाराष्ट्र जिल्हा परिषदा व पंचायत समित्या, ग्रामपंचायती, नगरपरिषदा, प्राथमिक शिक्षण आणि स्थानिक निधी लेखापरीक्षा अधिनियम यांखालील (भाग चार-ब मध्ये प्रसिद्ध करण्यात आलेले आदेश व अधिसूचना यांव्यतिरिक्त) आदेश व अधिसूचना.

URBAN DEVELOPMENT DEPARTMENT

Barrack No.6, Free Press Journal Rd., Nariman Point,
Mumbai 400 021, dated the 20th February 2014.

NOTIFICATION

MAHARASHTRA MUNICIPAL CORPORATIONS ACT.

No.LBT-2013/CR-237/UD-32.—Whereas, by the Government Notification, Urban Development Department No. LBT – 2013/CR.16/UD-32 (1), dated 28th March 2013 and Government corrigendum No.LBT-3013/CR-48/UD-32(4), dated 6th July 2013, 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 Pune 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 Tax 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 appended thereto;

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 notification, with effect from the 1st of April 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,—

(a) The rates and the extent to which the Local Body Tax shall be levied by the Municipal Corporation of the City of Pune on entry of various categories of goods into the limits of the City for consumption, use or sale therein, with effect from the 1st of April 2014 shall be such as are specified in Schedule-A appended hereto; and

(b) No Local Body Tax shall be levied by the Municipal Corporation of the City of Pune 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 appended hereto.

SCHEDULE—A

Pune Municipal Corporation
Description of Goods liable to payment of Local Body Tax

GROUP-I

Serial No. (1)	Name of the Goods (2)	Rate of Local Body Tax (3)
1	Articles made of precious metals of fineness not less than fifty percent, 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	Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them. <i>Explanation.</i> —For the purposes of this entry an alloy of precious metal means precious metal of fineness of not less than fifty percent.	(i) Gold, Platinum, Osmium, Palladium, Rhodium, Ruthenium - 0.10% (ii) Silver - 0.50%
3	Precious Stones including diamonds, semi precious stones and pearls whether real or cultured.	0.10%
4	Hairpins, Imitation Jewellery, beads of glass, plastics or of any metal other than precious metals and parts and components thereof.	2.00%
5	Aeroplane of all kinds including helicopters, components, parts and accessories of any of them.	0.50%
6	Sarries	2.00%
7	(a) Drugs including Ayurvedic, Siddha, Unani, Spirituous, medical durgs and homoeopathic drugs but excluding drugs used for family planning, treatment of Cancer, HIV and AIDS, being formulations or preparations confirming 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. (b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drug and Cosmetic Act, 1940.	1.00% 1.00%
8	Charcoal and Badami Charcoal used for industrial purposes.	1.00%
9	(i) L.P.G. supplied in Cylinders containing upto 14.5 kg. and L.P.G., P.N.G. supplied by pipelines for domestic use. (ii) L.P.G. supplied in Cylinders exceeding 14.5 kg. and L.P.G., P.N.G. and C.N.G supplied for commercial and industrial use.	0.00% 2.50%
10	Sugar, fabrics, 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. <i>Explanation</i> :—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-0.00% Tobacco-0.20% and Fabrics-2.00%

SCHEDULE—A—Contd.

(1)	(2)	(3)
11	Handloom woven gamcha.	0.00%
12	Toddy	2.00%
13	Papad	2.00%
14	Capacitors of all types	3.50%

GROUP-II

Serial No. (1)	Name of the Goods (2)	Rate of Local Body Tax (3)
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.	2.50%
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	All kinds of bricks including fly ash bricks and refractory bricks and monolithics, asphaltic roofing tiles, earthen roofing tiles.	3.50%
4	(a) Cotton Yarn but not including in cotton yarn waste	2.00%
	(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.	2.50%
5	Aluminum conductor steel reinforced.	2.50%
6	(a) Aluminum, its alloys and products notified <i>vide</i> Government Notification, Finance Department No. VAT-1505/CR-113/Taxation-1, dated 1st June 2005. Excluding entry at Sr. No. 6 (B and C)	2.50%
	(b) Aluminum waste and scrap	0.40%
	(c) Aluminum Sheet, ingot, circles	0.40%
7	(a) Arecanut powder, betel nut	0.02%
	(b) Raw cashew nut.	3.00%
8	Coir mattresses	3.50%
9	Bagasse	2.00%
10	Bamboo	0.50%
11	Bearings	3.00%
12	Biris covered under Tarrif Item No. 24031031, 24031039, 24031090 of the Central Excise Tarrif Act, 1985 (5 of 1986)	1.00%
13	Beltings	3.00%
14	Sunglasses, goggles, implant lenses	3.50%
15	Biomass briquettes	3.50%
16	Bone meal	1.00%
17	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940.	1.00%
18	Castings of non-ferrous metals.	2.50%
19	Centrifugal, monobloc and submersible pumps and pump sets and parts thereof.	3.00%

SCHEDULE—A—Contd.

(1)	(2)	(3)
20	Garden and beach umbrellas and components, parts and accessories thereof	3.00%
21	Clay including fire clay, fine china clay and ball clay	3.50%
22	Coal including coke in all its forms but excluding charcoal and badami charcoal used for domestic purposes .	1.00%
23	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.	2.00%
24	Coir and coir products excluding coir mattresses	3.50%
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.	2.00%
26	Crucibles	3.50%
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.	3.00%
29	Fluorescent tubes of all varieties and their fittings, including shades, chokes, starters and other components, parts and accessories thereof. (a) Devices notified from time to time by the Central Government under sub-clause (iv) of clause (b) of section 3 of Drugs and Cosmetics Act, 1940. (b) Bandages and dressings manufactured or imported into India, stocked, distributed or sold under licence granted under the Drugs and Cosmetics Act, 1940. (c) Syringes.	3.50% 3.00% 1.00% 1.00%
30	Edible oil, edible oil in unrefined forms and oil cakes .	0.06%
31	Electrodes.	3.50%
32	Exercise book, graph book, <i>laboratory note book and drawing books</i>	0.00%
33	(a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals. (b) Domestic pressure cookers and pans; (c) Buckets made of iron, steel, aluminium, plastic or any other Material.	2.50% 2.00% 2.00%
34	Insecticides, pesticides, fungicides, weedicides rodenticides, herbicides, antispouring products, plant growth promoters or regulators, micronutrients but not including disinfectants. (a) Fertilizers including biofertilisers.	2.00% 0.00%
35	Fibres of all types and fibre waste.	3.00%

SCHEDULE—A—Contd.

(1)	(2)	(3)
36	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, Clinker	2.00%
37	(a) Pulse flour including besan mixed with flour of other pulses,	0.50%
	(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 and cereals.	0.50%
38	Glucose-D	1.00%
39	Goods of intangible or incorporeal nature notified <i>vide</i> Government Notification, Finance Department No. VAT-1505/CR-114/Taxation-1 dated 1st June 2005.	3.50%
40	Suitcases, attach cases, brief cases, dispatch cases, vanity cases, executed cases.	4.00%
41	Gypsum of all forms and descriptions excluding gypsum boards	3.00%
42	Hand pumps, Parts and fittings	3.00%
43	Trunks and school boxes made of Steel or Aluminium.	2.00%
44	Herbs, gambiar, bark, dry plant, dry root, commonly known as jari booti and dry flower.	2.00%
45	Hides and skins, whether in raw or dressed state	2.00%
46	Hose pipes and fittings thereof.	3.00%
47	Hosiery goods	2.00%
48	All kinds of industrial, commercial and domestic receptacles to keep food or beverages hot or cold including vaccume flask, thermases, thermic jugs, ice-buckets or boxes, urns, caseroles and components, parts and accessories thereof.	3.00%
49	Rice Bran.	0.00%
50	Ice including dry ice.	3.50%
51	Ink pads of any forms.	2.00%
52	Cullinary essences and flavouring essences.	3.00%
53	Industrial cables (High voltage cables, plastic coated cables, jelly filled cables, optical fibre cables.)	3.50%
54	Industrial inputs and packing materials notified <i>vide</i> Government Notification, Finance Department No.VAT-1505/CR-234/Taxation-1 dated 1st September 2005 read with Government Notifications, Finance Department No.VAT-1505/CR-348/Taxation-1, dated 25th August 2006, No.VAT-1505/CR-60/Taxation-1, dated 19th September 2007 excluding entry at Sr. No. 54 (A and B)	3.00%
	(a) Khava, Loni, Ghee.	0.05%
	(b) Cream, Cream Cheese.	0.05%
55	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 pilling sections, Z sections or any other rolled sections),	2.50%

SCHEDULE—A—Contd.

(1)	(2)	(3)
	(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. (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.	
56	IT Products notified <i>vide</i> Government Notification, Finance Department No. VAT-1505/CR-237/Taxation-1, dated 17th October 2005.	3.50%
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.	3.00%
58	Kerosene oil sold through the Public Distribution System	1.00%
59	Knitting wool	2.50%
60	Dry cells and dry batteries of all varieties .	3.50%
61	Lignite	1.00%
62	Lime, lime stone, products of lime, dolomite	1.00%
63	Maize gluten and maize germ oil.	0.06%
64	Mixed PVC stabilizer .	3.50%
65	Napa Slabs (Rough flooring stones) and Shahabadi stones.	3.50%
66	Newars	3.00%
67	Non-ferrous metals and alloys in primary forms and scrap notified <i>vide</i> Government Notification, Finance Department No.VAT-1505/CR-117/ Taxation-1 dated 1st June 2005 excluding entry at Sr. No. 67 (A and B) (a) Copper, Brass and Zink, Waste and Scrap (b) Copper, Brass and Zink, Sheet, Ingot, Circles.	2.50% 0.40% 0.40%
68	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);	0.06%

SCHEDULE—A—Contd.

(1)	(2)	(3)
	(4) Sarson-Yellow and brown (<i>Brassica campestris</i> var sarson);	
	(5) Banarasi Rai or True Mustard (<i>Brassica nigra</i>);	
	(vi) Linseed (<i>Linum usitissimum</i>);	
	(vii) Castor (<i>Ricinus communis</i>);	
	(viii) Coconut (i.e. Copra excluding tender coconuts) (<i>Cocosnucifera</i>)	
	(ix) Sunflower (<i>Helianthus annus</i>);	
	(x) Nigar seed (<i>Guizotia abyssinica</i>);	
	(xi) Neem, vepa (<i>Azadirachta indica</i>);	
	(xii) Mahua, Illupai, Ippe (<i>Madhuca indica</i> , <i>M.Latifolia</i> , <i>Bassia</i> , <i>Latifolia</i> and <i>Madhuca longifolia</i> Syn. <i>M. Longifolia</i>);	
	(xiii) Karanja, Pongam, Honga (<i>Pongamia Pinnata</i> Syn. <i>P. Glabra</i>);	
	(xiv) Kusum (<i>Schlechera Olcosa</i> , Syn. <i>S. Trijuga</i>);	
	(xv) Punna undi (<i>Calophyllum</i> , <i>inophyllum</i>);	
	(xvi) Kokum (<i>Carcinia indica</i>);	
	(xvii) Sal (<i>Shorea robusta</i>)	
	(xviii) Tung (<i>Aleurites fordii</i> and <i>A. Montana</i>)	
	(xix) Red Palm (<i>Elaeis guinensis</i>)	
	(xx) Safflower (<i>Carthamus tinctorius</i>)	
69	Ores and minerals.	3.50%
70	(a) Paper, paper board, waste paper,	2.00%
	(b) All types of paper stationery for computer, carbon paper and ammonia paper.	2.00%
	(c) News print.	0.00%
71	Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax; slack wax.	3.00%
72	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings.	2.50%
73	Pizza bread.	4.00%
74	(a) Plastic footwear (moulded), hawaii chappals and straps thereof.	2.00%
	(b) Plastic mats (Chatai).	3.00%
75	Plastic granules, master batches, plastic powder and scrap.	3.00%
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'.	2.00%
77	Printing ink and writing ink excluding toner and cartridges.	2.00%
78	Torches of all varieties and components, parts and accessories thereof.	2.50%
79	Pulp of bamboo, wood and paper.	2.00%
80	Rail coaches, engines and wagons and parts thereof.	2.00%
81	(a) Readymade garments.	3.00%
	(b) Other articles of personal wear, clothing accessories, made up textile articles and sets notified <i>vide</i> Government Notification, Finance Department No.VAT-1505/CR-118/Taxation-1, dated 1st June 2005.	3.00%

SCHEDULE—A—Contd.

(1)	(2)	(3)
82	Renewable energy devices and spare parts notified <i>vide</i> Government Notification, Finance Department No.VAT-1505/CR-119/Taxation-1, dated 1st April 2005, except goods covered under entry 56 of Schedule - B. (a) Ribbon, Bow and Kajal.	2.00% 2.00%
83	Fried pulses including gram. (a) Roasted pulses including gram. (b) Rock Salt.	2.00% 0.00% 0.00%
84	Rubber that is to say (a) raw rubber, (b) latex, (c) dry ribbed sheet of all grades.	3.00%
85	Safety Matches. (a) Safety Helmets.	1.00% 3.50%
86	Electrical bulbs and tubes of all varieties.	3.50%
87	Sewing machines and parts, components and accessories thereof and all kinds of sewing needles and knitting needles.	3.00%
88	Ship and other water vessels.	2.00%
89	(a) Milk powder including skimmed milk powder. (b) UHT milk. (c) Condensed milk whether sweetened or not. (d) Milk containing any ingredient and sold under a brand name. (e) Buttermilk, Separated milk, Lassi and Curds (whether or not sweetened or flavoured) when sold under a brand name.	2.00% 2.00% 2.00% 2.00% 2.00%
90	Solvent oils other than organic solvent oil.	3.50%
91	Spices including cumin seed, hing (asafoetida), saffron, pepper. (a) Poppy seed. (b) Aniseed.	2.00% 0.00% 0.05%
92	Sports goods excluding apparels and footwear.	3.50%
93	Starches and Tapioca. (a) Sago.	2.00% 0.00%
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. (b) Varieties of farsan notified <i>vide</i> Government Notification, Finance Department No.VAT-1505/CR-165/Taxation-1, dated 1st June 2005.	3.00% 3.00%
95	Poultry machinery and equipment.	3.00%
96	(a) Tractors, trailers, trolleys [being agricultural tractors, trailers and trolleys], harvesters, attachments, parts, components, accessories, tyres and tubes thereof. (b) threshers and attachments parts, components, accessories, tyres and tubes thereof.	2.00% 2.00%
97	Transformers and components and parts thereof.	3.50%
98	Transmission towers.	3.50%
99	(a) Raincoats and Umbrella except garden umbrella, (b) Components, parts and accessories of umbrella except garden umbrella.	3.00% 3.00%
100	Vanaspati (Hydrogenated vegetable oil)	0.06%

SCHEDULE—A—Contd.

(1)	(2)	(3)
101	Varieties of Textile and Textile Articles notified <i>vide</i> Government Notification, Finance Department No.VAT-1505/CR-120/Taxation-1, dated 1st June 2005 and VAT-1510/CR-47A/Taxation-1, dated 17th March 2010.	3.00%
102	Vegetable oil including gingili oil, castor oil and bran oil.	2.00%
103	Windmill for water pumping and for generation of electricity and its components, parts and accessories.	2.00%
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;	2.00%
	(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpners.	0.00%
	(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.	2.00%
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.	3.00%
106	Kopra.	2.00%
107	(1) Animal hair other than raw wool;	2.00%
	(2) Coal tar;	3.50%
	(3) Combs	2.00%
	(4) Cups and glasses of paper or plastic;	2.00%
	(5) Feeding bottles and nipples;	2.00%
	(6) Medical devices and implants notified <i>vide</i> Government Notification, Finance Department No.VAT-1505/CR-233/Taxation-1, dated 23rd November 2005.	2.00%
	(7) Porcelain insulators.	3.50%
	(8) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers.	2.50%
	(9) (a) Raw meat, raw flesh of poultry and raw sea food including fish, prawns, lobsters, crabs and shrimps when in frozen state or in sealed container.	3.50%
	(b) Fruits and vegetables when in frozen state or in sealed container.	3.00%
	(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.	3.50%
	(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.	3.50%
	(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, 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.	3.50%
	(i) Cottage Cheese (Paneer).	0.05%
	(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.	3.50%

SCHEDULE—A—Contd.

(1)	(2)	(3)
	(g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared.	3.50%
	(10) Silica Sand.	3.50%
	(11) Chilly seeds, Tamarind seeds and powder thereof.	2.00%
	(12) Toys and games excluding electronic toys and electronic games.	3.00%
	(13) Wax candles.	2.00%
108	(1) (a) Dryfruits including raisins, currants and cashew nuts. (b) Wet Dates. (c) Tea in leaf or powder form including instant tea. (d) Unpacked or Loose Tea. (2) Timber. (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.	3.00% 0.02% 2.00% 0.00% 2.00% 4.00%
109	Cinematographic equipments including cameras, projectors, sound recording and reproducing equipments, lenses, films and film strips, cinema carbond required for use therewith and components, parts and accessories of any of them and cinema slides and Raw films.	4.00%
110	Clearing nuts (Shikekai) and Soap nuts (Ritha) in whole or powder form.	0.50%
111	Compact Fluorescent Lamps.	3.50%
112	LPG Stoves for domestic use; parts, components and accessories thereof.	2.00%
113	Cotton ginning and pressing machinery covered by sub-heading 84451910 of Central Excise Tariff Act, 1985.	3.00%
114	Composting Machinery.	3.00%
115	Vehicles Operated on Battery or Solar power.	2.00%
116	Adult diapers and Sanitary napkins.	2.00%
117	All types of Electric goods and Parts.	3.50%
118	All kinds of Imported Soap.	5.00%
119	Imported Kitchenware, Cutlery, Clocks, watch.	8.00%
120	Furniture of all kinds and Cabinetware.	3.50%
121	Imported Furniture and Cabinateware.	8.00%
122	Imported Aromatic Chemicals and related material, Perfumed oils, Perfumery Scents, Uttars and Cosmetics.	5.00%
123	All kinds of Imported Tiles.	5.00%
124	All types of Imported oilman stores and Foods.	5.00%
125	<i>Gutkha, Panparag, Panmasala and Scented Tobacco shall be Deleted - LBT-2013/CR-16/UD-32, date 26 April 2013.</i>	Deleted
126	(a) Motor-cars, Motor buses, Motor-cycles, Motor chassis price having less than 10 lacks. (b) Motor-cars, Motor buses, Motor-cycles, Motor chassis price having more than 10 lacks.	2.00% 4.00%
127	Machines, Machinery of all sorts, their parts.	3.00%
128	Metal Polish and Boot Polish.	3.00%
129	Potash, Ritha, Soda, Alum, (Saline substances), Washing Soda, phenyle and other substances and floor and utensils.	2.00%

SCHEDULE—A—Contd.

(1)	(2)	(3)
130	All sorts of plastic bags, Canvas Bags, Rexin Bags, Polythine Bags.	3.00%
131	All Types of Plastic Goods and Material, Rexin, Upholstery Material, Fiber, Fiber material, Fiber Glass, Glass Wool, Thermacol, Thermacol Goods, acrylic and Acrylic goods etc.	3.00%
132	All Sorts of foams, all sorts of foam sheets, Foam Leather.	3.00%
133	All types of hardware, M. S. Welding Rod and Welding Material.	2.50%
134	Washing Machine, Refrigerator, Oven, Micro Oven, Mixer, water gizer, grinder, water purifiers and water coolers, Air Conditioner and all domestic electrical and electronics appliances and their components, spare parts and accessories, etc.	3.50%
135	All kinds of Indian Soaps and washing powder.	2.00%
136	Electronic toys and electronic games.	3.00%
137	All Types of Automobile, their parts and accessories.	3.00%
138	All kind of Earth, synthetic Sand, River Sands, Stone, Murum and Gravel.	2.00%
GROUP-III		
1	Foreign liquor as defined from time to time in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.	8.00%
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973.	8.00%
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. (a) 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	8.00%
4	Molasses, rectified spirit, absolute alcohol and extra neutral alcohol.	7.00%
5	High Speed Diesel Oil	2.00%
6	Aviation Turbine Fuel (Duty paid)	3.50%
7	Aviation Turbine Fuel (Bonded)	3.50%
8	Aviation Gasoline (Duty paid)	3.50%
9	Aviation Gasoline (Bonded)	3.50%
10	Any other kind of Motor Spirit	2.00%
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.	8.00%
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		
1	All goods not covered in this schedule and schedule B.	4.00%

SCHEDULE—B

Pune Municipal Corporation

Description of Goods exempted from payment of Local Body Tax

Serial No. (1)	Name of Goods (2)
1	Agricultural implements manually operated or animal driven, components and parts of such implements notified <i>vide</i> Government Notification, Finance Department No. VAT-1505/CR-109/Taxation-1, dated 1st April 2005.
2	Aids and implements, components and parts thereof used by handicapped persons notified <i>vide</i> Government Notification, Finance Department No. VAT-1508/CR-96/Taxation-1, dated 5th November 2008.
3	Animal driven carts including bullock carts and components, parts and accessories thereof (excluding bearings, tubes and tyres)
4	(a) Aquatic feed, cattle feed, poultry feed, their concentrates, additives and supplements, (b) Grass, hay, straw; sugarcane. (c) Husk and bran of cereals and pulses, sarki pend and de-oiled cakes, but excluding other oil cakes and Rice bran.
5	Betel leaves and Beedi leaves.
6	Books, that is to say, every volume or part or division of a volume including almanacs, school text books prescribed by Government. panchangs, time tables for passenger transport services, periodicals, maps, charts, orreries and globes, but excluding professional and commercial books, annual reports, application forms, account books, balance-sheets, calendars, diaries, catalogues, race cards, publications which mainly publicise goods, services and articles for commercial purposes and publications which contain space exceeding eight pages for writing.
7	Bread (excluding pizza bread) in loaf, rolls or in slices, toasted or otherwise .
8	Broomsticks and brushes of a type used to clean floor including toilet floor.
9	Cereals (other than paddy, rice and wheat) in whole grain, split or broken form and their flour singly or in mixed form. (a) Paddy, rice, wheat and pulses in whole grain, split or broken form. (b) The flour of wheat and rice including atta, maida, rawa and suji whether singly or in mixed form. (c) The flour of pulses including besan singly and not mixed with flour of other pulses or cereals.
10	Chalk Stick.
11	Charcoal and Badami Charcoal (excluding for industrial use).
12	(a) Charkha, Ambar Charkha, and other implements used in the production of handspun yarn and components, parts and accessories of any of them. (b) Khadi garments. (c) Made-ups and other goods prepared from handspun yarn.
13	Handlooms, their parts, accessories, attachments and auxillary machines notified <i>vide</i> Government Notification, Finance Department No. VAT-1505/CR-111/Taxation-1, dated 1st April 2005.
14	Gandhi Topi.
15	Clay lamps.
16	Contraceptives of all types, drugs, medicines, medicinal formulation and appliances used for family planning and for treatment of Cancer, HIV and AIDS.
17	Cotton and silk yarn in bank.
18	Buttermilk, Separated milk, Lassi and Curd (excluding buttermilk, separated milk, lassi and curd whether or not sweetned or flavoured when sold under a brand name).

SCHEDULE—B—Contd.

Serial No. (1)	Name of Goods (2)
19	Earthen pot and red earth.
20	Electricity
21	(a) Firewood excluding Casuarina Poles and eucalyptus logs and cut sized thereof. (b) Fuel made from solid waste procured from any local bodies or on their behalf. (c) Biomass pellets.
22	Fishnet, fishnet fabrics, fish seeds, prawn seeds and shrimp seeds.
23	Fresh plants, Saplings and natural flowers excluding Mahua flowers.
24	Fresh vegetables, potatoes, sweet potatoes, yam (elephant's foot), onions and fresh fruits, excluding wet dates, except in frozen state or in sealed container.
25	Garlic and Ginger.
26	Bangles made from any material except precious metals.
27	Goods of incorporeal or intangible character, other than those covered under entry 39 in Schedule-A and notified <i>vide</i> Government Notification, Finance Department No. VAT-1505/CR-114/Taxation-1, dated 1st June 2005.
28	Human blood, its components and products thereof.
29	Idols of deities in clay or Plaster of Paris.
30	(a) Indigenous handmade musical instruments and components and parts thereof notified <i>vide</i> Government Notification, Finance Department No. VAT-1505/CR-112/Taxation-1, dated 1st April 2005. (b) Bicycles, tricycles, cycle rickshaws and parts, components, accessories, tyres and tubes thereof.
31	Kumkum in any form including bindi, alta and sindur.
32	Leaf plates and cups.
33	(1) (a) Raw meat except in frozen state or in sealed container, (b) Raw flesh of poultry except in frozen state or in sealed container, (c) Raw seafood including fish, prawns, lobsters, crabs, and Shrimps except in frozen state or in sealed container. (2) Eggs in shell. (3) Sheep, goats, pigs, poultry and cattle excluding horses.
34	Milk, that is to say, animal milk in liquid form except when served for consumption and excluding (a) condensed milk whether sweetened or not, and (b) milk containing any ingredient and sold under a brand name.
35	National flag
36	Judicial and Non-judicial stamp paper when sold by Government Treasuries; postal items like envelops, post cards etc. when sold by Government.
37	Organic manure (excluding oil cakes and de-oiled cakes).
38	(a) Plantain leaves. (b) Rakhee.
39	Poha, lahya and chirmura.
40	Raw wool.
41	Seeds of all types excluding seeds to which any other entry of this Schedule or of Schedule-A applies.
42	Semen including frozen semen.

SCHEDULE—B—Concl'd.

Serial No. (1)	Name of Goods (2)
43	Silk worm laying, cocoon and raw silk.
44	Slate and slate pencils but not including writing boards.
45	Katha (Catechu).
46	Tender green coconut.
47	Lottery Tickets.
48	Salt, that is to say, common salt including iodised salt.
49	Water other than,— (a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water. (b) water sold in sealed container. (c) water for injection.
50	Goods distributed through the Public Distribution System, (except kerosene) (i) Gur (ii) Chillies, turmeric and tamarind whole, powdered or separated. (iii) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered. (iv) Coconut in shell and separated kernel of coconut other than copra.
52	Currency Notes and Coins
53	Hurricane lantern and Kerosene lamp, kerosene lanterns, petromax lanterns, kerosene stoves, kerosene pressure stoves, petromax pressure lamps, pressure lamps, glass chimneys and lanterns, petromax gas mantles and accessories, components and parts of all of them.
54	Lac, Shellac and their products.
55	(a) Incense sticks commonly known as agarbatti, dhoop, dhupkadi or dhupbatti. (b) Camphor. (c) Loban and Ral.
56	Solar energy devices and spare parts thereof notified <i>vide</i> Government Notification, Finance Department No. VAT-1509/CR-81-B(1)/Taxation-1, dated 29th June 2009. (a) Pre-fabricated domestic biogas units.
57	Newspapers
58	Handmade Laundry Soap manufactured by Units certified by the Maharashtra State Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960, but excluding detergent.
59	Neera and Arak.

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

G. A. LOKHANDE,
Deputy Secretary to Government.