

Notification
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar.
Dated the 15th February, 2010.

**GUJARAT
VALUE
ADDED
TAX ACT,
2003.**

No. (GHN-04)VAT-2010-SCH-II (42A) (17)-TH: - In exercise of the powers conferred by entry 42A of Schedule II to the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby amends the Government Notification, Finance Department No. (GHN-33) VAT-2006/SCH-II/ (42A) (5)/TH, dated the 31st March, 2006 as follows, namely:-

In the SCHEDULE appended to the said notification,-

- (1) for the entry at serial No. 5, the following entry shall be substituted, namely:-

Sr. No.	Description of Goods	Central Excise		
		Heading No.	Sub-heading No.	Tariff Item No.
"5	Other sugars including chemically pure lactose, maltose, glucose and fructose in solid form: sugar syrups not containing added flavoring or coloring matter, artificial honey, whether or not mixed with natural honey; caramel.	1702	-	-"

- (2) for the entry at serial No. 58, the following entry shall be substituted, namely:-

Sr. No.	Description of Goods	Central Excise		
		Heading No.	Sub-heading No.	Tariff Item No.
58	Artificial corundum, whether or not chemically defined, Aluminium oxide, Aluminium hydroxide	2818	-	-"

- (3) for the entry at serial No. 62, the following entry shall be substituted, namely:-

Sr. No.	Description of Goods	Central Excise		
		Heading No.	Sub-heading No.	Tariff Item No.
62	Iron oxides and hydroxides, earth colors, containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃	2821	-	-"

- (4) for the entry at serial No. 75, the following entry shall be substituted, namely:-

Sr. No.	Description of Goods	Central Excise		
		Heading No.	Sub-heading No.	Tariff Item No.
75	Sulphates; alums; peroxosulphates (persulphates)	2833	-	-"

- (5) for the entry at serial No. 83, the following entry shall be substituted, namely:-

Sr. No.	Description of Goods	Central Excise		
		Heading No.	Sub-heading No.	Tariff Item No.
83	Salt of Oxometallic or Peroxometallic acids	2841	-	-"

- (6) for the entry at serial No. 230, the following entry shall be substituted, namely:-

Sr. No.	Description of Goods	Central Excise		
		Heading No.	Sub-heading No.	Tariff Item No.
230	Paraffin wax and paraffin liquid	-	-	-"

(7) after the entry at serial No. 241, the following entries shall be added, namely:-

Sr. No.	Description of Goods	Central Excise		
		Heading No.	Sub-heading No.	Tariff Item No.
"242	Tamarind Kernel Powder (Treated and pulverised)	-	-	1106.30.10
243	Vegetable saps and extracts, peptic substances, pectinates and petites; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	1302	-	-
244	Yeast	-	1517.90	-
245	Fatty Acid Pitch/Fatty Alcohol Pitch	-	-	1522.00.90
246	Pure sodium chloride	2501	-	-
247	Carbon Black Feed Stock (CBFS)	-	-	2707.99.00
248	Other salts inorganic acids or peroxyacids, (including aluminosilicates, whether or not chemically defined), other than azides	2842	-	-
249	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	2843	-	-
250	Compounds (inorganic or organic) of mercury, excluding amalgams	2852	-	-

251	Distilled water	-	-	2853.00.10
252	Ammonium Nitrate	-	-	3102.10.00
253	Synthetic organic tanning substances, inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparation for pre-tanning	3202	-	-
254	Synthetic organic coloring matter, whether or not chemically defined; preparations as specified in note 3 to Central Excise Act's Chapter No.32 based on synthetic organic coloring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	3204	-	-
255	Pigment paste	3206	-	-
256	Ultramarine Blue	-	3206.41	-
257	Prepared pigments and prepared colours, Frit/Ceramic Glaze Frit (Mixture) Glass Frit	3207	-	-
258	Prepared driers, paint driers	3211	-	-
259	Pigment (including metallic powders and flakes) dispersed in non-aqueous media in liquid form	3212	-	-

260	Organic surface active agents (other than soap), surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401	3402	-	-
261	Lubricating Preparations for treatment of textile materials.	-	-	3403.11.00
262	Artificial waxes and prepared waxes	3404	-	-
263	Blanket Adhesive (used in textile industry) and Screen Adhesive (used in textile industry)	-	-	3506.91.90
264	Chemical preparation for photographic uses (other than varnishes, glues, adhesives and similar preparation) used in textile industry	3707	-	-
265	Agglomerated Welding Flux powder	-	-	3810.10.10
266	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	3821	-	-
267	Polyamides in primary forms	3908	-	-

268	Silicones in primary forms	3910	-	-
269	Petroleum resins, Coumarone-indene resins, Polystyrenes, Polysulphides, Polysulphones and other products, in primary forms	3911	-	-
270	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	3912	-	-
271	Potassium iodate and Calcium iodate	-	-	-
272	Acid Slury	-	-	-
273	<i>Khali</i> powder	-	-	-

(8) After the SCHEDULE to the said Notification, following notes shall be added, namely:-

Note,-(1) The rules for the interpretation of the provision 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.

Note,-(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 shall be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff shall not be covered by the scope of this notification.

Note,-(3) Subject to Note 2, for the purpose of any entry contained this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the 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, shall be covered by the scope of this notification.

Note,-(4) Where the description against any heading or sub-heading or as the case may be, tariff item, is shown as "other", then interpretation as provided in Note2 shall apply."

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

Meena Bhatt,
Additional Secretary to Government.