

Office of the
Commissioner of Sales Tax
Maharashtra State,
8-E-4, 8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400 010.

TRADE CIRCULAR

To,

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No.DDQ-11-2008/Adm-3/10
Circular No.7 -T of 2010.

Mumbai, dt. 3rd February 2010

Sub: Clarification regarding Schedule Entry C-70 - Paper.
Ref: (1) Trade Circular No.35-T of 2005 dt.9.11.2005
(2) Trade Circular No.1-T of 2006 dt.3.1.2006.

Gentlemen/Sir/Madam,

In the above referred circulars it was clarified that certain types of papers would be covered by the scope of schedule entry C-70 and the clarification was given in terms of the headings from the Central Excise Tariff Act, 1985.

2. In this regard, certain representations were received from the Trade seeking clarification on the said circulars. The matter is examined in this office and it is now clarified that Circular No.35-T of 2005 and Circular No.1-T of 2006 are withdrawn. It is hereby informed that the following types of papers would now be covered by the scope of this entry.

<i>Tariff Item No.</i>	<i>Sub-headings</i>	<i>Description of goods</i>
4801		Newsprint, in rolls or sheets.
4802		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch card and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of Heading 4801 or 4803; hand-made paper and paperboard.
4804		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803.
4805		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.
4806		Vegetable parchment greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.
4807		Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.
4808		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803.
4809		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.
4810		Paper and paperboard, coated on one or both sides with kaolin (china clay) or other

		inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.
4811		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in Heading 4803, 4809 or 4810.
4813		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.
4816		Carbon-paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes.
4820	48204000	Manifold business forms.
4823	48232000 48234000	Filter paper and paperboard. Rolls, sheets and dials, printed for self recording apparatus.

4. It is also clarified that this circular will take effect from the date of its issuance.
5. This circular cannot be made use of for legal interpretation of provisions of law as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.
6. You are requested to bring the contents of this circular to the notice of the members of your association.

Sd/-
(Sanjay Bhatia)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

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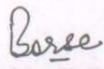
Copy forwarded to :

1. All the Additional Commissioners of Sales Tax in the State.
2. All the Joint Commissioners of Sales Tax in the State.
3. The Joint Commissioner of Sales Tax (MAHAVIKAS) with the request to upload this Trade Circular on the department's website.
4. All the Senior.Dy.Commissioners of Sales Tax in the State.
5. All the Deputy Commissioners of Sales Tax in the State.
6. All the Assistant Commissioners of Sales Tax in the State.
7. All the Sales Tax Officers in the State.

Copy forwarded with compliments for information to :

- a) Officer on Special Duty, Finance Department, Mantralaya, Mumbai.
- b) The Under Secretary, Finance Department, Mantralaya, Mumbai.
- c) The Accounts Officer, Sales Tax Revenue Audit, Mumbai & Nagpur.

Copy to: All the Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.


(Vishakha V. Borse)
Deputy Commissioner of Sales Tax,
(Legal Matters), Maharashtra State,
Mumbai.