



Indian Dental Association

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Committed to Dental Excellence

March 31st, 2006

Shri. Vilasrao Deshmukh

**Hon'ble Chief Minister of Maharashtra,
Government of Maharashtra,
Mumbai**

Respected Sir,

**Sub: Request for inclusion of Dental Equipment materials under
schedule of Medical Devices & Implants.**

Greetings from the Indian Dental Association (IDA). We are proud to inform you that IDA is a premier and largest dental organization in our country spread out in 27 States, having 185 Branches. Our Association consists of professional dentist members, who conduct various activities towards the improvement of oral health in major cities, small towns and the remote villages in the country as well as a leading partner in implementation of National Oral Health planning at various levels.

In reference to the above captioned subject we would like to bring it to your kind notice that in the past Maharashtra State Sales Tax on Dental Equipment, instrument and materials was 4%, but all such notification were withdrawn expecting introduction of VAT. As VAT introduction was delayed by 2 to 3 years and whopping 18% tax is applicable on above said material in Maharashtra.

Empowered committee on VAT has already recommended that Medical Equipment, instruments including Dental, should be charged at 4%. Delhi, Karnataka, Punjab and Kerala State governments have already accepted the recommendation of empowered committee; however Maharashtra Government has not

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yet accepted this recommendation. This has created anomaly in uniform taxation. The dentist to impart quality Dental treatments uses these products. In Maharashtra there are 22 dental teaching institute and 15000 + practicing dentist who prefer to buy dental material from outside state to avoid higher taxes. Most of the National and International traders and manufacturers have their set up in Maharashtra, preferably in Mumbai. It should be noted that new entrant in Dental Material manufacturing and trading {MNC's} are selecting Delhi as there headquarter. This has resulted in diverting the business to the traders from neighboring states, mainly doing the grate loss in revenue of the Maharashtra State. This situation is nor benefiting public, faculty or government.

Dental Materials:

These are group of products which are used by the dentist to impart quality Dental treatment. Historically Maharashtra has been **only** state producing these material in India. Currently following serious major manfacutrers are active in Maharashtra. Indegenious : Dental Products of India, Kalabhai Karson, Deepti Dental, Prime Dental.

Collabration : Pharamdent [Indian] + Septodent [French]
Additionally there are few other smaller manufacturers also. It should be also noted that new entrant in Dental Material manufacturing and trading [MNCs] are selecting Delhi as there headquarter.

Hence we recommend following heading to be included in VAT Tariff of Maharashtra with 4 % applicable rates:

- 1 Impression Material - Alginate, Silicone
- 2 Gypsum and Plaster for dental use.
- 3 Dental Filling materials.
- 4 Root Canal Materials.
- 5 Dental equipment, Instruments & appliances.



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In addition to the earlier attempts made earlier in this regard, we hope that Government of Maharashtra state appreciate logic and reasoning given above and shall reduce VAT from full rate to 4% for the Dental Products. Being representative body, we request & appeal to for the same.

Thanking you.

Sincerely,

For Indian Dental Association

Dr. Ashok Dhoble

Hon Sec General

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