

Committed to Dental Excellence

March 31st, 2006

Hon'ble Shri. Jayantrao Patil Saheb

**Minister of Finance,
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past Maharashtra State Sales Tax on Dental Equipment, instrument and materials was 4%, but all such notification were withdrawn expecting introduction of VAT.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 whooping 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, Madhya Pradesh and