

*Committed to Dental Excellence*

January 28, 2009

**Shri Dilip Dattatraya Walse Patil,**  
Hon'ble Minister for Finance and Planning  
Government of Maharashtra

Subject: Clarification to the Notification No. 90184900

Respected Sir,

As per the notification dated November 27, 2008 of VAT by Govt of Maharashtra we find following errors, we shall be obliged if you could look into the same and do the needful.

In notification it mentions:

Chapter sub heading 90184900 - other instruments and appliances used in dental sciences, namely bracks, pliers, begg's wire, straight wire, locking pin, elastics.

This may be interpreted as only these instruments are covered - for avoiding any confusion heading 90184900 should be mentioned.

All types of dental treatment are equally important like Endodontic treatment [saving the teeth with Root canal therapy], Exodontia removal of teeth, Operative [filling of teeth], Prothodontia [replacement of teeth] hence words "other instruments and appliances used in dental sciences, namely bracks, pliers, begg's wire, straight wire, locking pin, elastics." Should be replaced with

"Other instruments and appliances used in dental sciences."

As per VAT steering committee's report all major states of India [viz. Karnataka, Andhra Pradesh, Gujarat, Delhi etc.] have put heading 90184100 in slab of 4 % of VAT, please include the same in Maharashtra also.

Thanking you,

Sincerely,  
For Indian Dental Association,

Dr. Ashok Dhoble,  
Hon Secretary General

Encl : Schedule C

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