S C H E D U L E

[See sections 2(26), 5 and 6]

Sale of goods which is subject to tax.

Note: **The schedule has been amended w.e.f. 01.10.2008. The portion in bold and italic indicates the changes effected from 01.10.08. The earlier position of the schedule as it stands from time to time is also shown.**

Note – The abbreviation "%" in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods.

Schedule A

LIST OF GOODS FOR WHICH THE RATE OF TAX IS NIL%

Sr. No.	**Name of the commodity**	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
1	Agricultural implements manually operated or animal driven as may be notified by the State Government from time to time in the *Official Gazette*		Nil %	1.4.2005 to 31.01.2006
1	**Agricultural implements manually operated or animal driven as may be notified by the State Government from time to time in the Official Gazette *and components and parts of such implements.***		Nil %	1.2.2006 to till date
2	Aids and implements used by handicapped persons as may be notified by the State Government from time to time in the *Official Gazette*		-do-	1.4.2005 to 31.1.2006
2	**Aids and implements used by handicapped persons as may be notified by the State Government from time to time in the Official**		-do-	1.2.2006 to till date

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
	Gazette *and components and parts thereof.*			
3	Animal driven carts including bullock carts		-do-	1.4.2005 to 31.1.2006
3	**Animal driven carts including bullock carts *and components, parts and accessories thereof (excluding bearings, tubes and tyres)***		-do-	1.2.2006 to till date
4.	Aquatic feed, cattle feed, poultry feed, their concentrates, animal feed supplements and animal Aquatic feed, cattle feed**,** poultry feed, their concentrates, additives and, straw, cotton seed oil cakes excluding (a) other oil cakes, (b) all varieties of de-oiled cakes. and		-do-	1.4.2005 to 30.4.2005
4	**(a) Aquatic feed, cattle feed, poultry feed, their concentrates, additives and supplements;** **(b) Grass, hay, straw;** **(c) Husk and bran of cereals and pulses, and de-oiled cakes, but excluding –** **i) 0il cakes,** **ii) rice bran";**		-do-	1.5.2005 to till date
5	Betel leaves.		-do-	1.4.2005 to till date
6.	Books including almanacs, panchangs, timetables for passenger transport services and periodicals, but excluding__ annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly		-do-	1.4.2005 to 30.4.2005

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
	publicise goods, services and articles for commercial purposes			
6	Books including almanacs, panchangs, timetables for passenger transport services and periodicals ,**maps charts, orreries and globes**,but excluding__ annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes		-do-	1.5.2005 to 31.01.2006
6	***Books, that is to say, every volume or part or division of a volume including almanacs, panchangs, time tables for passenger transport services and periodicals, maps, charts, orreries and globes, but excluding__ annual reports, application forms, account books, balance sheets, calendars, diaries, catalogues, race cards, publications which mainly publicise goods, services and articles for commercial purposes and publications which contain space exceeding eight pages for writing.***		-do-	01.02.2006 to till date
7	Bread (excluding pizza bread), in loaf, rolls or in slices, toasted or otherwise except when served for consumption.		-do-	1.4.2005 to till date

Sr. No.	**Name of the commodity**	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
8	Broomsticks and brushes of a type used to clean floor including toilet floor		-do-	1.4.2005 to till date
9.	Cereals and pulses(during the period from 1st April 2005 to 31st March 2006) in whole grain, split or broken form_ Other than those to which any other entry in the Schedule or any other Schedule applies.		do	1.4.2005 to 30.4.2005
9	**Cereals (other than paddy, rice and wheat) in whole grain, split or broken form and their flour whether sold singly or in mixed form.**		do	1.5.2005 to 31.3.2006
9A	During the period from 1st May 2005 to 31st March 2006:- **a)** Paddy, rice, wheat and pulses in whole grain, split or broken form; **b)** the flour of wheat and rice including atta , maida, rawa and suji; **c)** the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals.		-do-	1.5.2005 to 31.3.2006
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form; (b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form; (c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals, sold during the period from 1st May 2006 to 30th September 2007.		-do-	1.5.2006 to 30.09.2007
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;		-do-	1.5.2006 to 31.03.2008

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
	(b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form; (c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals, sold during the period from 1st May 2006 to 31st March 2008			
9A	**(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;** **(b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form;** **(c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,** **sold during the period from 1st May 2006 to 31st March 2010.**		-do-	1.5.2006 to 31.03.2010
11	Charcoal and Badami Charcoal		-do-	1.4.2005 to till date
12	Charkha, Amber Charkha and other implements used in the production of handspun yarn **,**		-do-	1.4.2005 to 30.4.2005
12	Charkha, Amber Charkha and other implements used in the production of handspun yarn **, Khadi garments, made-ups and other goods prepared from hand-spun yarn.**		-do-	1.5.2005 to 31.01.2006
12	***"12.(a) Charkha, Ambar Charkha,***		-do-	01.02.2006

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
	and other implements used in the production of handspun yarn and components, parts and accessories of any of them, ***(b)Khadi garments,*** ***(c) Made-ups and other goods prepared from handspun yarn.***			to till date
13	Handlooms, their parts, accessories, attachments and auxillary machines as may be notified by the State Government from time to time in the *Official Gazette.*		-do-	1.4.2005 to till date
14	Gandhi Topi		-do-	1.4.2005 to till date
15	Clay lamps		-do-	1.4.2005 to till date
16	Contraceptives of all types		-do-	1.4.2005 to till date
17	Cotton and silk yarn in hank		-do-	1.4.2005 to till date
18	Curd, Lassi, butter milk & separated milk except when served for consumption.		-do-	1.4.2005 to 31.1.2006
18	***"18. (a) Buttermilk,*** 21.□.□***Separated milk,*** ***(c) Lassi,*** ***(d)(d) Curd (excluding curd whether or not sweetened or flavoured when sold under a brand name),*** ***Except when served for consumption."***		-do-	01.02.2006 to till date

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)	(3)	(4)	(5)
19	Earthen pot		-do-	1.4.2005 to till date
20	Electricity		-do-	1.4.2005 to till date
21	Firewood		do	1.4.2005 to 30.4.2005
21	**Firewood excluding casuarina poles and eucalyptus logs and cut sizes thereof.**		-do-	1.5.2005 to 31.01.2007
21	**(a) Firewood excluding Casuarina Poles and eucalyptus logs and cut sizes thereof,** **(b) Fuel made from solid waste procured from any local bodies or on their behalf**		-do-	01.01.2008 to till date
21A	**LPG supplied in cylinders containing upto 14.5 kg. of LPG, for domestic use.**		-do-	07.06.08 to till date
22	Fishnet and fishnet fabrics.		-do-	1.4.2005 to 30.4.2005
22	**Fishnet and fishnet fabrics, fish seeds, prawn seeds, and shrimp seeds.**		-do-	1.5.2005 to till date
23	Fresh plants, saplings and natural flowers excluding Mahua flowers		-do-	1.4.2005 to till date
24	Fresh vegetables and potatoes, sweet potatoes, yam (elephant's foot), onions, fresh fruits excluding wet dates.		-do-	1.4.2005 to 31.1.2006
24	**Fresh vegetables and potatoes, sweet potatoes, yam (elephant's foot), onions, fresh fruits**		-do-	1.2.2006 to till date

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
	excluding wet dates *except when sold in frozen state or in sealed container.*			
25	Garlic and Ginger		-do-	1.4.2005 to till date
26	Glass Bangles		-do-	1.4.2005 to 30.4.2005
26	**Bangles made from any material except precious metals.**		-do-	1.5.2005 to till date
27	Goods of incorporeal or intangible character, other than those notified under entry 39 in Schedule C.		-do-	1.4.2005 to till date
28	Human blood and human blood plasma		-do-	1.4.2005 to 31.01.2008
28	**Human blood and components and products thereof**		-do-	01.02.2008 to till date
29	Idols of deities in clay or Plaster of Paris		-do-	1.4.2005 to till date
30	Indigenous handmade musical instruments as may be notified by the State Government from time to time in the *Official Gazette.*		-do-	1.4.2005 to 31.1.2006
30	**Indigenous handmade musical instruments as may be notified by the State Government from time to time in the Official Gazette *and components, and parts thereof.***		-do-	1.2.2006 to till date
31	Kumkum in any form including bindi, alta and sindur		-do-	1.4.2005 to till date
32	Leaf plates and cups		-do-	1.4.2005 to till date
33	Meat, flesh of poultry and seafood,		-do-	1.4.2005 to

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
	including fish, prawns, lobsters, crabs and shrimps except when sold in frozen state or in a sealed container; Eggs in shell, cattle excluding horses, sheep, goats, pigs and poultry;			31.01.2006
33	***"33.(1) (a) Raw meat,*** ***(b) Raw flesh of poultry,*** ***(c) Raw seafood including fish, prawns, lobsters, crabs, and shrimps, except when sold in frozen state or in sealed container ;*** ***(2) Eggs in shell,*** ***(3) Sheep, goats, pigs, poultry and cattle excluding horses.***		-do-	1.2.2006 to till date
34	Milk, that is to say, animal milk in liquid form except when served for consumption and excluding,- (a) condensed milk whether sweetened or not, and (b) milk containing any ingredient and sold under a brand name		-do-	1.4.2005 to till date
35	National flag		-do-	1.4.2005 to till date
36	Non-judicial stamp paper when sold by Government Treasuries; postal items like envelopes, post cards etc. when sold by Government;		-do-	1.4.2005 to till date
37	Organic manure excluding oil cakes and de-oiled cakes.		-do-	1.4.2005 to till date
38	Plantain leaves		-do-	1.4.2005 to 07.08.2006

Sr. No.	**Name of the commodity**	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
38	**Rakhee**		-do-	08.08.2006 to till date
39	Poha, lahya and chirmura		-do-	1.4.2005 to till date
40	Raw wool		-do-	1.4.2005 to till date
41	Seeds of all types		-do-	1.4.2005 to 30.4.2005
41	Seeds of all types **excluding oil seeds and seeds to which any other entry of this schedule or of schedule C applies.**		-do-	1.5.2005 to till date
42	Semen including frozen semen		-do-	1.4.2005 to till date
43	Silk worm laying, cocoon and raw silk		-do-	1.4.2005 to till date
44	Slate and slate pencils but not including writing boards		-do-	1.4.2005 to till date
45	Sugar, fabrics and tobacco as described from time to time in column 3 of the First schedule to the Additional Duties of Excise [Goods of Special Importance], Act 1957.		-do-	1.4.2005 to 31.01.2006
45	Sugar, fabrics and tobacco as described from time to time in column 3 of the First schedule to the Additional Duties of Excise [Goods of Special Importance], Act 1957. *"Explanation:-- For removal of doubts, it is hereby declared that tobacco shall not include Pan Masala, that is to say, any preparation containing betel nuts*		-do-	1.2.2006 to 28.03.07

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
	and tobacco and any one or more of the following ingredients, namely:- (i) lime; and (ii) Kattha (catechu), whether or not containing any other ingredients such as cardamom, copra and menthol."			
45	**Sugar and fabrics as described from time to time in column (3) of the First schedule to the Additional Duties of Excise [Goods of Special Importance] Act, 1957 (58 of 1957)** **45A. (a) unmanufactured tobacco covered under tariff heading No. 2401 of the Central Excise Tariff Act, 1985 (5 of 1986);** **(b) biris covered under tariff item No.24031031, 24031039, 24031090 of the Central Excise Tariff Act, 1985 (5 of 1986).**			29.03.07 to till date
46	Tender green coconut		-do-	1.4.2005 to till date
47	Toddy, Neera and Arak		-do-	1.4.2005 to till date
48	Unprocessed salt.		-do-	1.4.2005 to 30.4.2005
48	**Salt , that is to say, common salt including iodised salt.**		-do-	1.5.2005 to till date
49	Water other than,__ (a) aerated, mineral, distilled, medicinal, ionic, battery,		-do-	1.4.2005 to 31.1.2006

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)	(3)	(4)	(5)
	demineralised water, and (b) water sold in sealed container.			
49	**Water other than,__** **(c) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and** **(d) water sold in sealed container.** **(c) *water for injection***		-do-	1.2.2006 to till date
50	(a) Goods covered by the Public Distribution System, (except kerosene) (b) Goods supplied from bond to foreign going ships and aircrafts, [c] Goods supplied to in-transit passengers (both incoming and outgoing) at the duty free shops at the International Airport, Mumbai *run by the India Tourisam Development Corporation.*		-do-	1.5.2005 to 31.1.2006
50	**(a) Goods *distributed through* the Public Distribution System, (except kerosene)** **(b) Goods supplied from bond to foreign going ships and aircrafts,** **(c) Goods supplied to in-transit passengers (both incoming and outgoing) at the duty free shops at the International Airport, Mumbai.**		-do-	1.02.2006 to till date

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
51	During the period from 1st May 2005 to 31st March 2006:- **i)** Papad **ii)** Gur **iii)** Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form, **iv)** Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; **v)** Coconut in shell and separated kernel of coconut, other than copra. **vi)** Solapuri chaddars. **vii)** Towels. **viii)** Wet dates.		-do-	1.5.2005 to 31.1.2006
51	During the period from 1st May 2005 to 31st March 2006:- i) Papad except when served for consumption ii) Gur **iii)** Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form, **iv)** Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; **v)** Coconut in shell and separated kernel of coconut, other than copra. **vi)** Solapuri chaddars. **vii)** Towels. **viii)** Wet dates.		-do-	1.2.2006 to 31.3.2006

Sr. No.	**Name of the commodity**	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
51	(i) Papad except when served for consumption; (ii) Gur; (iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; (iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; (v) Coconut in shell and separated kernel of coconut, other than copra; (vi) Solapuri chaddars; (vii) Towels; (viii) Wet dates, sold during the period from the 1st May 2006 to 30th September 2007.		-do-	1.5.2006 to 30.09.2007

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**	(3)	(4)	(5)
51	(i) Papad except when served for consumption; (ii) Gur; (iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; (iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; (v) Coconut in shell and separated kernel of coconut, other than copra; (vi) Solapuri chaddars; (vii) Towels; (viii) Wet dates, sold during the period from the 1st May 2006 to 31ST March 2008.		-do-	1.5.2006 to 31.03.2008

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)	(3)	(4)	(5)
51	**(i) Papad except when served for consumption;** **(ii) Gur;** **(iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form;** **(iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;** **(v) Coconut in shell and separated kernel of coconut, other than copra;** **(vi) Solapuri chaddars;** **(vii) Towels;** **(viii) Wet dates,** **sold during the period from the 1st May 2006 to 31st March 2010.**		-do-	1.5.2006 to 31.03.2010
52	**Khandsari Sugar**			16.11.2005 to till date
53	***Hurricane lantern and Kerosene lamp, kerosene lanterns, petromax lanterns, kerosene stoves, kerosene pressure stoves, petromax pressure lamps, pressure lamps, glass chimneys and lanterns, petromax gas mantles and accessories, components and parts of all of them.***		-do-	1.2.2006 to till date
54	Lac, Shellac and their products sold during the period upto 31st March 2007		-do-	13.11.06 to 28.03.07
54	**Lac, Shellac and their products**		-do-	w.e.f. 29.03.07

Schedule B

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	(4)
1	Articles made of precious metals of fineness not less than fifty per cent. whether or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured.		1%	1.4.2005 to 31.01.2008
1	**Articles made of precious metals of fineness not less than fifty per cent. whether or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured and to which entry 105 in Schedule "C" does not apply.**		**1%**	**01.02.2008 to till date**
2	Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them . *Explanation:* For the purposes of this entry an alloy of precious metal means a precious metal of fineness of not less than fifty per cent.		-do-	1.4.2005 to till date
3	Precious Stones including diamonds, semi precious stones and pearls whether real or cultured.		-do-	1.4.2005 to till date

LIST OF GOODS FOR WHICH THE RATE OF TAX IS 1%

Schedule C

LIST OF GOODS FOR WHICH THE RATE OF TAX IS 4%

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
1	Agricultural machinery and implements, other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types		4%	1.4.2005 to 31.1.2006
1	**Agricultural machinery and implements, *and components and parts thereof* other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all type**s.		4%	1.2.2006 to till date
2	All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)		-do-	1.4.2005 to till date
3	All kinds of bricks including fly ash bricks and refractory bricks and **monolithics**, asphaltic roofing tiles, earthen roofing tiles.		-do-	1.4.2005 to till date
4	All types of yarn whether covered with any material or not other than cotton and silk yarn in hank; sewing thread; waste of any of them		-do-	1.4.2005 to till date
5	Aluminum conductor steel reinforced		-do-	1.4.2005 to till date
6	Aluminum, its alloys and products as may be notified from time to time by		-do-	1.4.2005 to till date

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
	the State Government in the *Official Gazette.*			
7	Arecanut powder, betel nut and raw cashew nut		-do-	1.4.2005 to till date
8	Aviation Turbine Fuel sold to a Turbo-prop aircraft *Explanation:* For the purposes of this entry "Turbo-prop Aircraft" means an aircraft deriving thrust mainly from propeller, which may be driven by either turbine engine or piston engine		-do-	1.4.2005 to till date
9	Bagasse		-do-	1.4.2005 to till date
10	Bamboo		-do-	1.4.2005 to till date
11	Bearings		-do-	1.4.2005 to till date
12	Beedi leaves		-do-	1.4.2005 to till date
13	Beltings		-do-	1.4.2005 to till date
14	Bycycles. Tricycles. Cycle rikshaws.		-do-	1.4.2005 to 30.4.2005
14	Bicycles, tricycles, cycle rickshaws **and parts, components and accessories and tyres and tubes thereof.**		-do-	1.5.2005 to till date
15	Biomass briquettes		-do-	1.4.2005 to till date
16	Bone meal		-do-	1.4.2005

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
				to till date
17	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940		-do-	1.4.2005 to till date
18	Castings of non ferrous metals.		-do-	1.4.2005 to till date
19	Centrifugal, monobloc and submersible pumps and parts thereof.		-do-	1.4.2005 to 30.4.2005
19	Centrifugal, monobloc and submersible pumps **and pumpsets** and parts thereof		-do-	1.5.2005 to till date
20	Cereals & Pulses (with effect from 1st April 2006 onwards) in Whole grain, split or broken form_ other than those to which any other entry in this Schedule or any other Schedule applies.		-do-	1.4.2005 to 30.4.2005
20	During the periods starting on or, after 1st April 2006:- Rice, wheat and pulses in whole grain, split or broken form.		-do-	1.4.2006 to 31.03.2006
20	During the periods starting on or, after 1st April 2007 Paddy and Rice, wheat and pulses in whole grain, split or broken form.		-do-	w.e.f. 01.04.2007
20	During the periods starting on or, after 1st October 2007 Paddy and Rice, wheat and pulses in whole grain, split or broken form.		-do-	w.e.f. 01.10.2007

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
20	During the periods starting on or, after 1st April 2008 Paddy and Rice, wheat and pulses in whole grain, split or broken form.		-do-	w.e.f. 01.04.2008
20	**During the periods starting on or, after 1st April 2010** **Paddy and Rice, wheat and pulses in whole grain, split or broken form.**		-do-	w.e.f. 01.04.2010
21	Clay		-do-	1.4.2005 to 30.4.2005
21	Clay including fire clay, fine chine clay and ball clay.		-do-	1.5.2005 to till date
22	Coal including coke in all its forms but excluding charcoal.		-do-	1.4.2005 to till date
23	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.		-do-	1.4.2005 to till date
24	Coir and coir products excluding coir mattresses		-do-	1.4.2005 to till date
25	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise including cotton waste.		-do-	1.4.2005 to till date
26	Crucibles		-do-	1.4.2005 to till date
27	Crude oil, that is to say, crude petroleum oils, and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their		-do-	1.4.2005 to till date

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
	composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:- (1) decantation; (2) de-salting; (3)dehydration; (4) stabilisation in order to normalise the vapour pressure; (5) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure; (6) the addition of only those hydrocarbons previously recovered by physical methods, during the course of the above mentioned processes; (7) any other minor process (including addition of pour point depressants of flow improvers) which does not change the essential character of the substance.			
28	Dehydrated or Processed vegetables and mushrooms		-do-	1.4.2005 to till date
29	Drugs (including Ayurvedic, Siddha, Unani, spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following descriptions:- Any medicinal formulation or preparation ready for use internally or on the body of		-do-	1.4.2005 to 30.4.2005

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	human beings, animals, and birds for diagnosis, treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetic Act, 1940, and includes devices notified by the Central Government under sub-section (iv)of clause(b) of section 2 of the said Act, but does not include mosquito repellants in any form.			
29	Drugs (including Ayurvedic, Siddha, Unani, spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following descriptions:- Any medicinal formulation or preparation ready for use internally or on the body of human beings, animals, and birds for diagnosis, treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetic Act, 1940, but does not include mosquito repellants in any form.			1.5.2005 to 31.1.2006
29	***"29. (a) Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being***			1.0.2006 to till date

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	formulations or preparations conforming to the following description:- ***Any medicinal formulation or preparation ready for use internally or on the body of human beings, animals, and birds for diagnosis, treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetic Act, 1940, but does not include mosquito repellants in any form.*** ***(b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drug and Cosmetic Act, 1940***			
29 A	**(a) Devices notified from time to time by the Central Government under sub-clause (iv) of clause (b) of section 3 of the Drugs and Cosmetics Act, 1940** **(b) Bandages and dressings manufactured or imported into India, stocked, distributed or sold under licence granted under the Drugs and Cosmetics Act, 1940** (c) **Syringes.**		-do-	1.5.2005 to till date
30	Edible oils, oil cakes and excluding cotton seed oil cakes and de-oiled cakes.		-do-	1.4.2005 to 30.4.2005
30	**Edible oil, edible oil in unrefined form and oil cakes.**		-do-	1.5.2005 to till date
31	Electrodes.		-do-	1.4.2005 to till date
32	Exercise book, graph book and laboratory note book		-do-	1.4.2005 to 31.01.2006
32	**Exercise book, graph book,** ***laboratory note books and drawing***		-do-	01.02.2006 to till date

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	books			
33	Ferrous and non-ferrous domestic utensils other than those made from precious metals		-do-	1.4.2005 to 30.4.2005
33	**a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals,** **b) Domestic pressure cookers and pans;** **c) Buckets made of iron, steel, aluminium, plastic or any other material;"**		-do-	1.5.2005 to till date
34	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators , but not including disinfectants.		-do-	1.4.2005 to 30.4.2005
34	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators , **micronutrients** but not including disinfectants.		-do-	1.5.2005 to till date
35	Fibres of all types and fibre waste		-do-	1.4.2005 to till date
36	Fireclay, coal, ash, coal boiler ash, coal cinder ash, coal powder clinker		-do-	1.4.2005 to till date
37	Flours of cereals and pulses whether singly or in a mixed form including *ata, maida*, *rawa, suji* and *besan.*		-do-	1.4.2005 to 30.4.2005
37	During the periods starting on or after 1st April 2006:-		-do-	1.4.2006 to

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	(a)The flour of wheat and rice including ata, maida, rawa, and suji whether sold singly or in mixed form. (b) The flour of pulses including besan whether sold singly or in mixed form."			30.4.2006
37	During the periods starting on or after 1st April 2006:- (a)The flour of wheat and rice including ata, maida, rawa, and suji whether sold singly or in mixed form. (b) The flour of pulses including besan whether sold singly or in mixed form." *(c) Pulse flour including besan mixed with flour of other pulses, when sold on or after 1st May 2005.* *(d) Pulse flour including besan mixed with flour of cereals including maize, when sold on or after 1st May 2005.* *(e) Pulse flour including besan mixed with flour of other pulses and cereals, when sold on or after 1st May 2005.*		-do-	1.4.2006 to 31.03.2006
37	the periods starting on or after 1st April 2007 (a)The flour of wheat and rice including ata, maida, rawa, and suji whether sold singly or in mixed form. (b) The flour of pulses including besan whether sold singly or in mixed form." (c) Pulse flour including besan mixed with flour of other pulses, when sold on or after 1st May 2005. (d) Pulse flour including besan mixed with flour of cereals including maize, when sold on or after 1st May 2005. (e) Pulse flour including besan mixed with flour of other pulses and cereals,		-do-	w.e.f. 01.04.2007

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
	when sold on or after 1st May 2005.			
37	During the periods starting on or after 1st October 2007 (a)The flour of wheat and rice including ata, maida, rawa, and suji whether sold singly or in mixed form. (b) The flour of pulses including besan whether sold singly or in mixed form." (c) Pulse flour including besan mixed with flour of other pulses, when sold on or after 1st May 2005. (d) Pulse flour including besan mixed with flour of cereals including maize, when sold on or after 1st May 2005. (e) Pulse flour including besan mixed with flour of other pulses and cereals, when sold on or after 1st May 2005.		-do-	w.e.f. 01.10.2007
37	During the periods starting on or after 1st April 2008 (a)The flour of wheat and rice including ata, maida, rawa, and suji whether sold singly or in mixed form. (b) The flour of pulses including besan whether sold singly or in mixed form." (c) Pulse flour including besan mixed with flour of other pulses, when sold on or after 1st May 2005. (d) Pulse flour including besan mixed with flour of cereals including maize, when sold on or after 1st May 2005. (e) Pulse flour including besan mixed with flour of other pulses and cereals, when sold on or after 1st May 2005.		-do-	w.e.f. 01.04.2008
37	**During the periods starting on or after 1st April 2010** **(a)The flour of wheat and rice including ata, maida, rawa, and**		-do-	w.e.f. 01.04.2010

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	suji whether sold singly or in mixed form. **(b) The flour of pulses including besan whether sold singly or in mixed form.”** **(c) Pulse flour including besan mixed with flour of other pulses, when sold on or after 1st May 2005.** **(d) Pulse flour including besan mixed with flour of cereals including maize, when sold on or after 1st May 2005.** **(e) Pulse flour including besan mixed with flour of other pulses and cereals, when sold on or after 1st May 2005.**			
38	Glucose–D		-do-	1.4.2005 to till date
39	Goods of intangible or incorporeal nature as may be notified from time to time by the State Government in the *Official Gazette.*		-do-	1.4.2005 to till date
40	Gur, jaggery, and edible variety of rub gur		-do-	1.4.2005 to 30.04.2005
40	Gur, jaggery, and edible variety of rub gur for the periods starting on or after 1 st April 2006.		-do-	1.4.2006 to 31.03.2006
40	Gur, jaggery, and edible variety of rub gur for the periods starting on or after 1st April 2007		-do-	w.e.f. 01.04.2007
40	Gur, jaggery, and edible variety of rub gur for the periods starting on or after 1st October 2007		-do-	w.e.f. 01.10.2007
40	Gur, jaggery, and edible variety of rub gur for the periods starting on or after 1st April 2008		-do-	w.e.f. 01.04.2008

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
40	Gur, jaggery, and edible variety of rub gur **for the periods starting on or after 1st April 2010**		-do-	w.e.f. 01.04.2010
41	Gypsum of all forms and descriptions		-do-	1.4.2005 to till date
42	Hand pumps, Parts and fittings		-do-	1.4.2005 to till date
43	Handloom woven *gamcha*		-do-	1.4.2005 to till date
44	Herb, , bark, dry plant, dry root, commonly known as jari booti and dry flower		-do-	1.4.2005 to 30.4.2005
44	**Herbs, katha (catechu), gambiar**, bark, dry plant, dry root, commonly known as jari booti and dry flower		-do-	1.5.2005 to till date.
45	Hides and skins, whether in raw or dressed state		-do-	1.4.2005 till date
46.	Hose pipes.		-do-	1.4.2005 to 30.4.2005
46	Hose pipes **and fittings thereof.**		-do-	1.4.2005 to till date
47	Hosiery goods		-do-	1.4.2005 to till date
48	Hurricane lantern and Kerosene lamp and accessories and components thereof.		-do-	1.4.2005 to 30.4.2005
48	Hurricane lantern and Kerosene lamp, **kerosene lanterns, petromax lanterns, kerosene stoves, kerosene pressure stoves, petromax pressure**		-do-	1.5.2005 to till date

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	lamps, pressure lamps, glass chimneys and lanterns, petromax gas mantles and accessories, components and parts thereof"			
48	***deleted***			w.e.f. 01.02.2006
49	Husk and bran of cereals and pulses.		-do-	1.4.2005 to 30.4.2005
49	**Rice Bran**		-do-	1.5.2005 to till date
50	Ice		-do-	1.4.2005 to till date
51	Imitation jewellery, beads of glass, plastic or of any metal other than precious metals, hair pins and parts and components of all of them.		-do-	1.4.2005 to till date
52	Incense sticks commonly known as, agarbatti, dhupkathi or dhupbagti.		-do-	1.4.2005 to 31.01.2006
52	**Incense sticks commonly known as, agarbatti, *Dhoop, dhupkathi or dhupbatti.***		-do-	01.02.2006 to till date
53	Industrial cables (High voltage cables, plastic coated cables, jelly filled cables, optical fibre cable).		-do-	1.4.2005 to till date
54	Industrial inputs and packing materials as may be notified from time to time by the State Government in the *Official Gazette*		-do-	1.4.2005 to till date
55	Iron and steel, that is to say, (i) pig iron, spong iron and cast iron		-do-	1.4.2005 to till date

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	including ingots, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap; (ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes); (iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars; (iv) steel bars (rounds, rods, square flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths).; (v) steel structurals,(angles, joints, channels, tees, sheet pilling sections, Z sections or any other rolled sections); (vi) sheets, hoops, strips, and skelp, both black and galvansied, hot and cold rolled, plain and corrugated, in all qualities in straight lengths and in coil form as rolled and in revetted conditions; (vii) plates both plain and chequered in all qualities; (viii) discs, rings, forgings and steel castings; (ix) tool, alloy and special steels of any of the above categories; (x) steel melting scrap in all forms including steel skull, turning and boring (xi) steel tubes, both welded and seamless, of all diameters and lengths,			

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
	including tube fittings; (xii) tin plate, both hot dipped and electrolytic and tin free plates; (xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails heavy and light crane rails; (xiv) wheels, tyres, axles and wheel sets; (xv) wire rods and wires-rolled, drawn, galvanized aluminized, tinned or coated such as by copper; (xvi) defectives, rejects, cuttings or end pieces of any of the above categories			
56	IT products as may be notified by the State Government from time to time.		-do-	1.4.2005 to till date
57	Jute that is to say, the fiber extracted from plants belonging to the species Corchorus Capsularies and Corchorus oiltorius and the fiber known as mesta or bimli extracted from plants of the species Hibiscus Cannabinus and Hibiscus subdariffa-varaltissima and the fibre known as Sunn and Sannahemp extracted from plants of the species Crotalaria Juncea, whether baled or otherwise.		-do-	1-4-2005 to till date
58	Kerosene oil sold through the Public Distribution System.		-do-	1.4.2005 to 31.01.2008

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
58	(a) Kerosene oil sold through the Public Distribution System. (b) LPG for domestic use sold on or after 18th April 2006.		-do-	01.02.2008 to 06.06.08
58	**(a) Kerosene oil sold through the Public Distribution System.**		-do-	07.06.2008 to till date
59	Knitting wool		-do-	1.4.2005 to till date
60	Lac and Shellac		-do-	1.4.2005 to 31.01.2006
60	*Lac, shellac, and their products.*		-do-	01.02.2006 to 12.11.06
60	*Lac, shellac and their products sold on or after 1st April 2007*		-do-	Upto 28.03.07
60	***Entry 60 is deleted as per Notification no.VAT.1507/CR-38/Taxation 1 dt.29.03.07***			w.e.f. 29.03.07
61	Lignite		-do-	1.4.2005 to till date
62	Lime, lime stone, products of lime, dolomite		-do-	1.4.2005 to till date
63	Maize gluten and maize germ oil.		-do-	1.4.2005 to 30.4.2005
63	- **DELETED_-**		-do-	1.5.2005
64	Mixed PVC stabilizer		-do-	1.4.2005 to till date
65	Napa Slabs (Rough flooring stones)		-do-	1.4.2005 to 30.4.2005
65	Napa Slabs (Rough flooring stones) **and**		-do-	1.5.2005

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
	Shahabadi stones.			to till date
66	Newars		-do-	1.4.2005 to till date
67	Non-ferrous metals and alloys in primary forms and scrap as may be notified from time to time by the State Government in the *Official Gazette*		-do-	1.4.2005 to till date
68	Oil seeds, that is to say:- (i) Groundnut or Peanut (Arachis hypogaea); (ii) Sesamum or Til (Sesamum Orientale); (iii) Cotton seed (Gossypium Spp.); (iv) Soyabean (Glycine seja); (v) Rapeseed and Mustard- (1) Torta (Brassica Campestris var toria); (2) Rai (Brassica Juncea); (3) Jamba-Taramira (Eruca sativa); (4) Sarson-Yellow and brown (Brassica campestris var sarson); (5) Banarasi Rai or True Mustard (Brassica nigra); (vi) Linseed (Linum usitissimum); (vii) Castor (Ricinus communis); (viii) Coconut (i.e. Copra excluding tender coconuts) (Cocos nucifera); (ix) Sunflower (Helianthus annus); (x) Nigar seed (Guizotia abyssinica); (xi) Neem, vepa (Azadirachta indica);		-do-	1.4.2005 to till date

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	(xii) Mahua, Illupai, Ippe (Madhuca indica, M.Latifolia, Bassia, Latifolia and Madhuca longifolia Syn. M. Longifolia); (xiii) Karanja, Pongam, Honga (Pongamia Pinnata Syn. P. Glabra); (xiv) Kusum (Schlechera Olcosa, Syn. S. Trijuga); (xv) Punna undi (Calophyllum, inophyllum); (xvi) Kokum (Carcinia indica); (xvii) Sal (Shorea robusta) (xviii) Tung (Aleurites fordii and A. Montana) (xix) Red Palm (Elaeis guinensis) (xx) Safflower (Carthanus tinctorius)			
69	Ores and minerals excluding sand.		-do-	1.4.2005 to 30.4.2005
69	Ores and minerals		-do-	1.5.2005 to till date
70	Paper, newsprint, paper board and waste paper **,**		-do-	1.4.2005 to 30.4.2005
70	Paper, newsprint, paper board and waste paper **, computer paper, stationery of all types, carbon paper, ammonia paper.**		-do-	1.5.2005 to 31.01.2006
70	***(a) Paper, news print, paper board, waste paper,*** ***(b) All types of paper stationery for computer, carbon paper, ammonia paper.***			01.02.2006 to till date

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
71	Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax; slack wax.		-do-	1.4.2005 to till date
72	Pipes of all varieties including G.I. Pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings		-do-	1.4.2005 to till date
73	Pizza bread		-do-	1.4.2005 to till date
74	Plastic footwear		-do-	1.4.2005 to 30.4.2005
74	Plastic footwear **(moulded) : hawaii chappals and straps thereof;**		-do-	1.5.2005 to till date
75	Plastic granules ,master batches		-do-	1.4.2005 to 30.4.2005
75	Plastic granules ,master batches . **plastic powder and scrap.**		-do-	1.5.2005 to till date
76	Printed material including annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes		-do-	1.4.2005 to till date
77	Printing ink excluding toner and cartridges		-do-	1.4.2005 to 30.4.2005
77	Printing **and writing ink** excluding toner and cartridges		-do-	1.5.2005 to till date
78	Processed salt.		-do-	1.4.2005 to 30.4.2005
78	---deleted---		-do-	1.5.2005
79	Pulp of bamboo, wood and paper		-do-	1.4.2005

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
				to till date
80	Rail coaches, engines and wagons		-do-	1.4.2005 to 30.4.2005
80	Rail coaches, engines and wagons **and parts thereof**		-do-	1.5.2005 to till date
81	Readymade garments and other articles of personal wear, clothing accessories, made up textile articles of personal wear, clothing accessories, made up textile articles and sets as amy be notified, from time to time, by the State Government in the *Official Gazette.*		-do-	1.4.2005 to 30.4.2005
81	a) **Readymade garments.** **b) other articles of personal wear, clothing accessories, made up textile articles and sets as may be notified, from time to time, by the State Government in the Official Gazette.”*.***		-do-	1.5.2005 to till date
82	Renewable energy devices and spare parts as may be notified from time to time by the State Government in the *Official Gazette*		-do-	1.4.2005 to till date
83	Roasted pulses including gram		-do-	1.4.2005 to 30.4.2005
83	Roasted **or fried** pulses including gram		-do-	1.5.2005 to 31.01.2006
83	Roasted **or fried** pulses including gram ***except when served for consumption***		-do-	1.02.2006 to till date
84	Rubber that is to say (a) raw rubber, (b) latex (c) dry ribbed sheet of all grades		-do-	1.4.2005 to till date
85	Safety matches		-do-	1.4.2005

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
				to till date
86	Deleted		-do-	1.4.2005.
87	Sewing machines		-do-	1.4.2005 to 30.4.2005
87	Sewing machines **and parts, components and accessories thereof.**		-do-	1.5.2005 to 31.1.2006
87	Sewing machines **and parts, components and accessories thereof** ***and all kinds of sewing needles and knitting needles***		-do-	01.02.06 to till date
88	Ship and other water vessels		-do-	1.4.2005 to till date
89	Skimmed milk powder		-do-	1.4.2005 to 30.4.2005
89	Skimmed milk powder **and UHT milk.**		-do-	1.5.2005 to 31.1.2006
89	*(a) Milk powder including skimmed milk powder,* *(b) UHT milk,* *(c) Condensed milk whether sweetened or not, when sold on or after 1st April 2005,* *(d) Milk containing any ingredient and sold under a brand name, when sold on or after 1st April 2005.* *Explanation:- UHT milk, condensed milk whether sweetened or not and milk containing any ingredient and sold under a brand name shall not be covered by the scope of this entry when served for*		-do-	1.2.2006 to 07.08.2006

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	consumption".			
89	***(a) Milk powder including skimmed milk powder,*** ***(b) UHT milk,*** ***(c) Condensed milk whether sweetened or not, when sold on or after 1st April 2005,*** ***(d) Milk containing any ingredient and sold under a brand name, when sold on or after 1st April 2005.*** ***Explanation:- UHT milk, condensed milk whether sweetened or not and milk containing any ingredient and sold under a brand name shall not be covered by the scope of this entry when served for consumption".*** ***(e)Curds (whether or not sweetened or flavoured) when sold under a brand name, except when served for consumption.***		-do-	08.08.2006 to till date
90	Solvent oils other than organic solvent oil		-do-	1.4.2005 to till date
91	Species of all varieties and forms including cuminseed, aniseed, turmeric and dry chillies.		-do-	1.4.2005 to 30.4.2005
91	(a) Spices of all varieties and forms including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds;		-do-	1.5.2005 to 31. 1.2006
	(b)for the periods starting on or after 1st			1.04.2006

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	April 2006,- Chillies, turmeric, tamarind, coriander seeds, fenugreek and parsley (suva) whether whole or powdered."			to 30.4.2006
91	(a*) Subject to clause (b) spices* including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds;		-do-	1.02.2006 to till date
	(b)for the periods starting on or after 1st April 2006,- Chillies, turmeric, tamarind, coriander seeds, fenugreek and parsley (suva) whether whole or powdered."			1.4.2006 to 31.03.2006
91	(a*) Subject to clause (b) spices* including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds;		-do-	1.02.2006 to till date
	(b)for the periods starting on or after 1st April 2007 Chillies, turmeric, tamarind, coriander seeds, fenugreek and parsley (suva) whether whole or powdered."			w.e.f. 01.04.2007
91	(a*) Subject to clause (b) spices* including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds;		-do-	1.02.2006 to till date
	(b)for the periods starting on or after 1st October 2007 Chillies, turmeric, tamarind, coriander			w.e.f. 01.10.2007

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
	seeds, fenugreek and parsley (suva) whether whole or powdered."			
91	(a*) Subject to clause (b) spices* including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds;		-do-	1.02.2006 to till date
	(b)for the periods starting on or after 1st April 2008 Chillies, turmeric, tamarind, coriander seeds, fenugreek and parsley (suva) whether whole or powdered."			w.e.f. 01.04.2008
91	**(a*) Subject to clause (b) spices* including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds;**		-do-	1.02.2006 to till date
	(b)for the periods starting on or after 1st April 2010 Chillies, turmeric, tamarind, coriander seeds, fenugreek and parsley (suva) whether whole or powdered."			w.e.f. 01.04.2010
92	Sports goods excluding apparels and footwear		-do-	1.4.2005 to till date
93	Starch ,and Tapioca		-do-	1.4.2005 to 30.4.2005
93.	Starch , **sago,**and Tapioca		-do-	1.5.2005 to till date
94.	Sweetmeats and farsans.		-do-	1.4.2005 to 30.4.2005
94	**(a)Sweetmeats**		-do-	1.5.2005 to

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	(b) **Varieties of farsan as may be notified from time time by the State Government in the Official Gazette.**			31.01.2006
94	***(a) Sweet and sweetmeats including Shirkhand, Basundi, Doodhpak except when served for consumption excluding ice-cream, other edible ice whether or not containing cocoa, kulfi, non-alcoholic drinks containing ice-cream or kulfi, sweet drops, toffees, chocolates other confectioneries and all kinds of bakery products,*** ***(b) Varieties of farsan as may be notified from time to time by the State Government in the Official Gazette, except when served for consumption".***		-do-	01.02.2006 to till date
95	Tamarind		-do-	1.4.2005 to till date
96	Tractors, [being agricultural tractors] trailers and trolleys [being agricultural trailers and trolleys] threshers,		-do-	1.4.2005 to 30.4.2005

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	harvesters and attachments and parts , thereof.			
96	Tractors, [being agricultural tractors] trailers and trolleys [being agricultural trailers and trolleys] threshers, harvesters and attachments and parts , **components , accessories and tyres and tubes** thereof.		-do-	1.5.2005 to 31.01.2006
96	***(a) Tractors, trailers and trolleys [being agricultural tractors, trailers and trolleys], harvesters, attachments, parts, components, accessories, tyres and tubes thereof.*** ***(b) When sold on or after 1st April, 2005, threshers and attachments parts, components, accessories, tyres and tubes thereof.***		-do-	01.02.2006 to till date
97	Transformers		-do-	1.4.2005 to 31.01.2006
97	***Transformers and components and parts thereof.***		-do-	01.02.2006 to till date
98	Transmission towers		-do-	1.4.2005 to till date
99	Umbrella except garden umbrella		-do-	1.4.2005 to 31.01.2006
99	***(a) Umbrella except garden umbrella,*** ***(b) Components, parts, and accessories of umbrella except garden umbrella.***		-do-	01.02.2006 to till date

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
100	Vanaspati (Hydrogenated vegetable oil)		-do-	1.4.2005 to till date
101	Varieties of sugar, tobacco, textile and textile articles as may be notified from time to time by the State Government in the *Official Gazette*.		-do-	1.4.2005 to till date
102	Vegetable oil including gingili oil, castor oil and bran oil		-do-	1.4.2005 to till date
103	Windmill for water pumping and for generation of electricity.		-do-	1-4-2005 to 31.01.06
103	Windmill for water pumping and for generation of electricity ***and its components, parts and accessories.***		-do-	01.02.06 to till date
104	Writing instruments including refills.		-do-	1.4.2005 to 30.4.2005
104	**a) Writing instruments, ball point pens, felt tipped and other porus-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen holders, pencil holders, and similer holders; parts (including caps and clips) of the foregoing articles;** **b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpners;"**		-do-	1.5.2005 to till date
105	Zari and embroidery materials of gold, silver and gilded metal, badla and kasab		-do-	1-4-2005 to 31.01.2008
105	**Embroidery or Zari material that is to say, -**		-do-	01.02.2008 to till date

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	(i) imi, (ii) zari; (iii) kasab; (iv) saima; (v) dabka;(vi) chumki; (vii) gota; (viii) sitara; (IX) naquasi; (x) kora; (xi) glass beads; (xii) badla; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.			
106	Coconut in shell and separated Kernel of coconut including Kopra.		-do-	1.4.2005 to 30.4.2005
106	(a)Kopra (b) During the period starting on or after 1 st April 2006 coconut in shell and separated Kernel of coconut excluding Kopra.		-do-	1.5.2005 to 31.03.2006
106	(a)Kopra		-do-	1.5.2005 to till date
	(b) During the period starting on or after 1st April 2007 coconut in shell and separated Kernel of coconut excluding Kopra.		-do-	w.e.f. 01.04.2007
106	(a)Kopra		-do-	1.5.2005 to till date
	(b) During the period starting on or after 1st October 2007 coconut in shell and separated Kernel of coconut excluding Kopra.		-do-	w.e.f. 01.10.2007
106	(a)Kopra		-do-	1.5.2005 to till date
	(b) During the period starting on or after 1st April 2008 coconut in shell and separated Kernel of coconut excluding		-do-	w.e.f. 01.04.2008

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	Kopra.			
106	(**a)Kopra**		-do-	1.5.2005 to till date
	(b) During the period starting on or after 1st April 2010 coconut in shell and separated Kernel of coconut excluding Kopra.		-do-	w.e.f. 01.04.2010
107	**1)** Animal hair other than raw wool; **2)** Capital goods as may be notified by the State Government from time to time in the Official Gazette; **3)** Coal tar; **4)** Combs, **5)** Cups and glasses of paper or plastic, **6)** Feeding bottles and nipples, **7)** Goods specified below supplied to foreign going ships:- **a)** marine lubricants and indigenous marine paints; **b)** food stuff and food provisions of all kinds, **c)** alcoholic and non alcoholic beverages **d)** bunker oil **8)** Medical devices and implants as may be notified from time to time by the State Government in the Official Gazette; **9)** Porcelain insulators, **10)** Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers; **11)** (a) Semi processed or processed fruits, vegetables, meat, poultry and fish whether or not sold in sealed containers or in a frozen state; (b)Fruit jams, jelly, cottage cheese (paneer), pickles, sauces, porridge, marmalade, preserved fruits, honey, fruit squash, paste, fruit drink, fruit juice, squashes, syrups, cordials; (c) Raw sea food, raw meat, fruits and vegetables, when sold in a frozen		-do-	1.5.2005 to 31.01.2006

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	state, or in a sealed container; **12)** Silica sand meant for use in construction **13)** Tamarind seed and powder thereof; **14)** Toys and games excluding electronic toys and electronic games; **15)** Wax candles,			
107	1) Animal hair other than raw wool; 2) Capital goods as may be notified by the State Government from time to time in the Official Gazette; 3) Coal tar; 4) Combs, 5) Cups and glasses of paper or plastic, 6) Feeding bottles and nipples, 7) Goods specified below supplied to foreign going ships:- **e)** marine lubricants and indigenous marine paints; **f)** food stuff and food provisions of all kinds, **g)** alcoholic and non alcoholic beverages **h)** bunker oil 8) Medical devices and implants as may be notified from time to time by the State Government in the Official Gazette; 9) Porcelain insulators, 10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers; *11) (a) Raw meat, raw flesh of poultry and raw sea food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container,* *(b) Fruits and vegetables when sold in frozen state or in sealed container,* *(c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container,*		-do-	01.02.2006 to 07.08.2006

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	(d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs and shrimps, whether or not sold in frozen state or in sealed container, *(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not sold in frozen state or in sealed container,* *(f) Food stuffs and food provisions of all kinds including raw, semi-cooked or semi-processed foods, ready to mix and ready to cook preparations excluding ready to serve foods,* *Explanation.—The items referred to in clause (a) to (f) will not be covered by the scope of this entry when those are served for consumption.* *(g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared.* **12)** Silica sand meant for use in construction **13)** Tamarind seed and powder thereof; **14)** Toys and games excluding electronic toys and electronic games; **15)** Wax candles,			
107	1) Animal hair other than raw wool; 2) Capital goods as may be notified by the State Government from time to time in the Official Gazette; 3) Coal tar; 4) Combs, 5) Cups and glasses of paper or plastic, 6) Feeding bottles and nipples, 7) Goods specified below supplied to foreign going ships:- **i)** marine lubricants and indigenous		-do-	08.08.2006 to 31.01.2008

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
	marine paints; **j)** food stuff and food provisions of all kinds, **k)** alcoholic and non alcoholic beverages **l)** bunker oil 8) Medical devices and implants as may be notified from time to time by the State Government in the Official Gazette; 9) Porcelain insulators, 10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers; *11) (a) Raw meat, raw flesh of poultry and raw sea food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container,* *(b) Fruits and vegetables when sold in frozen state or in sealed container,* *(c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container,* *(d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs and shrimps, whether or not sold in frozen state or in sealed container,* *(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not sold in frozen state or in sealed container,* *(f) Food stuffs and food provisions of all kinds including raw, semi-cooked or semi-processed foods, ready to mix and ready to cook preparations excluding ready to serve foods,* *Explanation.—The items referred to in*			

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	clause (a) to (f) will not be covered by the scope of this entry when those are served for consumption. *(g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared.* 12) Silica sand 13) Tamarind seed and powder thereof; 14) Toys and games excluding electronic toys and electronic games; 15) Wax candles,			
107	**1) Animal hair other than raw wool;** **2) Capital goods as may be notified by the State Government from time to time in the Official Gazette;** **3) Coal tar;** **4) Combs,** **5) Cups and glasses of paper or plastic,** **6) Feeding bottles and nipples,** **7) Goods specified below supplied to foreign going ships:-** **m) marine lubricants and indigenous marine paints;** **n) food stuff and food provisions of all kinds,** **o) alcoholic and non alcoholic beverages** **p) bunker oil** **8) Medical devices and implants as may be notified from time to time by the State Government in the Official Gazette;** **9) Porcelain insulators,** **10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers;** ***11) (a) Raw meat, raw flesh of poultry and raw sea food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container,*** ***(b) Fruits and vegetables when sold***		**-do-**	01.02.2008 to till date

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	in frozen state or in sealed container, ***(c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container,*** ***(d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs and shrimps, whether or not sold in frozen state or in sealed container,*** ***(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not sold in frozen state or in sealed container,*** ***Explanation.—The items referred to in clause (a) to (e) will not be covered by the scope of this entry when those are served for consumption.*** ***(g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared.*** **12) Silica sand** **13) Tamarind seed and powder thereof;** **14) Toys and games excluding electronic toys and electronic games;** **15) Wax candles,**			
108	During the period starting on 1st May 2005 and ending on 31st March 2006:-		-do-	1.5.2005 to 31.03.2006

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	(a) Dry fruits including raisins and currants; (b) Tea in leaf or powder form including instant tea.			
108	(a) Dry fruits including raisins, currants (b) Tea in leaf or powder form including instant tea, sold during the period from the 1st May 2006 to 31st March 2007		-do-	1.5.2006 to 31.03.2007
108	(a) Dry fruits including raisins, currants (b) Tea in leaf or powder form including instant tea, sold during the period from the 1st May 2006 to 30th September 2007		-do-	1.5.2006 to 30.09.2007
108	(a) Dry fruits including raisins, currants (b) Tea in leaf or powder form including instant tea, sold during the period from the 1st May 2006 to 31st March 2008		-do-	1.5.2006 to 31.03.2008
108	(1)(a) Dry fruits including raisins and currants; (b) Tea in leaf or powder form including instant tea, sold during the period starting on 1st April 2008 and ending on 31st March 2010. (2) Timber, sold during the period starting			1.4.2008 to 31.03.2010

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	(2)		(3)	
	on 1st April 2008 and ending on 31st March 2009.			
108	**(1)(a) Dry fruits including raisins and currants;** **(b) Tea in leaf or powder form including instant tea,** **sold during the period starting on 1st April 2008 and ending on 31st March 2010.** **(2) Timber, sold during the period starting on 1st April 2008 and ending on 31st March 2009.**			1.4.2008 to 31.03.2010
	(3) Wood free plain and pre-laminated particle board covered under Tariff item 4410.90.10 and 4410.90.90 of Central Excise Tariff Act, 1985 with BIS specification IS – 3087 or IS – 12823, having logo 'ECOMARK' obtained from BIS.			w.e.f. 01.10.2008
109	Papad, except when served for consumption sold on or after 1st April 2007.		-do-	w.e.f. 01.04.2007
109	Papad, except when served for consumption sold on or after 1st October 2007.		-do-	w.e.f. 01.10.2007
109	Papad, except when served for consumption sold on or after 1st April		-do-	w.e.f. 01.04.2008

No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
	2008.			
109	**Papad, except when served for consumption sold on or after 1st April 2010.**		**-do-**	w.e.f. 01.04.2010

Schedule – D

LIST OF GOODS FOR WHICH RATE OF TAX IS 20% OR ABOVE

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of Effect
(1)	**(2)**	(3)	(4)	
1	Foreign liquor as defined from time to time in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953		20%	1.4.2005 to till date
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973..		20%	1.4.2005 to till date
3	Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor (Import and Export), Rules 1963		20%	1.4.2005 to till date
4	Molasses and rectified spirit		20%	1.4.2005 to 31.1.2008
4	**Molasses, rectified spirit, absolute alcohol and extra neutral alcohol**		20%	1.02.2008 to till date

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of Effect
(1)	**(2)**	(3)	(4)	
5	High Speed Diesel Oil **(a) When delivered,-**			1.4.2005 to till date
	(a)(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and		34% + One rupee per litre	1.4.2005 to 15.6.2006
	(a)(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and		33% + One rupee per litre	16.6.2006 to 30.11.06
	(a)(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and		28%	1.12.06 to 06.06.08
	(a)(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and		26%	07.06.08 to till date

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of Effect
(1)	**(2)**	(3)	(4)	
	(a)(ii) to a person other than the retail trader having place of business situated within the geographical limits of Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai.		33% + One rupee per litre	16.6.2006 to 30.11.06
	(a)(ii) to a person other than the retail trader having place of business situated within the geographical limits of Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai.		28%	1.12.06 to 06.06.08
	(a)(ii) to a person other than the retail trader having place of business situated within the geographical limits of Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai.		26%	07.06.08 to till date
	(b) In circumstances other than mentioned in clause (a) above.		30% + One rupee per litre	16.6.2006 to 30.11.06
	(b) In circumstances other than mentioned in clause (a) above.		25%	Upto 06.06.08
	(b) In circumstances other than mentioned in clause (a) above.		23%	07.06.08 to till date
6	Aviation Turbine Fuel (Duty paid) (other than that covered by entry 3)		25%	1.4.2005 to till date
6	**Aviation Turbine Fuel (Duty paid) (other than those covered by entry 8 of SCHEDULE C and entry 11 of this**		25%	1.4.2008 to till date

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of Effect
(1)	**(2)**	(3)	(4)	
	SCHEDULE)			
7	Aviation Turbine Fuel (Bonded)		30%	1.4.2005 to till date
8	Aviation Gasoline (Duty paid)		10%	1.4.2005 to till date
9	Aviation Gasoline (Bonded)		24%	1.4.2005 to till date
10	Any other kind of Motor Spirit **(a) When delivered,-**			1.4.2005 to till date
	(a)(i) to a retail trader for trading from a place the of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; And		30% + One rupee per litre	1.4.2005 to till date
	(a)(i) to a retail trader for trading from a place the of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; And **(a)(i) to a retail trader for trading from a place the of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; And**		28% + One rupee per litre 26% + One rupee per litre	16.6.06 to 06.06.08 07.06.08 to till date

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of Effect
(1)	**(2)**	(3)	(4)	
	(a)(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai.		28% + One rupee per litre.	16.6.06 to 06.06.08
	(a)(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai.		26% + One rupee per litre.	07.06.08 to till date
	(b) In circumstances other than mentioned in clause (a) above.		27% + One rupee per litre	16.6.2006 to 06.06.08
	(b) In circumstances other than mentioned in clause (a) above.		25% + One rupee per litre	07.06.08 to till date
11	Aviation Turbine Fuel(Duty paid) when sold within Maharashtra excluding the geographical limits of Brihan Mumbai Corporation and Pune District during the period starting on 1st April 2008 and ending on 31st March 2010.		4%	1.4.2008 to till date

Schedule – E

GOODS NOT COVERED ELSEWHERE FOR WHICH THE RATE OF TAX IS 12.50 %

Sr. No.	Name of the commodity	Conditions and exceptions	Rate of Tax	Date of effect
(1)	**(2)**		**(3)**	
1	All goods not covered in any of the other schedules		12.50 %	1.4.2005 to till date