

SCHEDULE - II

[See : Section 7 and Section 9]

GOODS, THE SALES OR PURCHASE OF WHICH IS SUBJECT TO TAX AND THE RATE OF TAX.

Sr. No.	DESCRIPTION OF GOODS.	Rate of Tax
1	2	3
1.	Agricultural implements to which entry 1 in schedule I does not apply and agricultural machinery.	Four paise in the rupee
2.	Bamboo, whether whole or split and articles made of Bamboo.	Four paise in the rupee
3.	Bearings of all types, including ball-bearing, roller bearings, taper bearing and niddle roller bearings and spare parts and components thereof.	Four paise in the rupee
4.	Beltings.	Four paise in the rupee
5.	Betel nut and Arecanut power.	Four paise in the rupee
6.	Bicycles, tricycles, cycle rickshaws, Pedal rickshaws, and cycles combination and & Accessories and parts thereof.	Four paise in the rupee
¹[6A]	Biscuites (unbranded)	Four paise in the rupee]
7.	Bolts ² [nuts, screws and fastners]	Four paise in the rupee
8.	Bone meal	Four paise in the rupee
9.	Brass parts	Four paise in the rupee
10.	(i) Bricks of all kinds including fly ash bricks, refractory bricks. (ii) Roofing tiles know as <i>Manglori Nalia</i> .	Four paise in the rupee
11.	Buckets, drums, Trunks, <i>Ghamela</i> and <i>Tagara</i> made of GP Sheets or CR Sheets.	Four paise in the rupee
12.	³ [xxx]	

1. Entry 6A was inserted by Gujarat Act No.6 of 2006 ,S-44 (1)

2. These words were substituted for the words "and nuts" by Gujarat Act No.6 of 2006, S-44(2)

3. Entry 12 "Bulk drugs" was deleted by Gujarat Act No.6 of 2006, S-44(3)

1	2	3
13.	(i) Bullion and specie, gold, silver, and other precious metals. (ii) Articles of jewellery made of gold or silver or both or of other precious metals (studded or not studded with precious stones or pearls whether real, artificial or cultured.) (iii) Precious stones, semi-precious stones and pearls of all types.	One paise in the rupee
14.	Candle made of wax	Four paise in the rupee
15.	¹ [xxx]	
16.	Castings or cast iron casting.	Four paise in the rupee
17.	Caustic soda and silicate of soda.	Four paise in the rupee
² [18.	(i) Chemicals of all types excluding those specified in any other entries in this Schedule] (ii) Solvent	Four paise in the rupee]
19.	Chemical fertilizers of all types.	Four paise in the rupee
20.	(i) Coal including coke in all its forms but excluding charcoal (ii) Fly ash of coal (iii) Coal gas	Four paise in the rupee
21.	Coir and coir products excluding coir mattresses.	Four paise in the rupee
22.	Coffee beans and seeds, cocoa pods, green tea leaf and Chicory tubers or chicory roots whether cut or dried or processed.	Four paise in the rupee
23.	Communications equipment such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X) etc.	Four paise in the rupee
24.	(i) Cotton, that is to say, all kinds of cotton (indigenous or imported), in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise. (ii) Cotton waste.	Four paise in the rupee

1. Entry 15 was deleted by Gujarat Act No.6 of 2006 ,S-44(4)

Prior to deletion entry-15 read as under :

(i) Capital goods as may be notified in the official Gaztte. by the State Government Under Clause (5) of S. 2

(ii) Plant and machinery

2. Entry 18 was substituted by Gujarat Act No.6 of 2006 ,S-44(5)

1	2	3
25.	Country liquors that is all liquors other than foreign liquors manufacture in india and foreign liquors that is potable foreign liquors brought into or manufactured in India including spirit, wines and fermented liquors.	Sixty paise in the rupee
26.	Crucibles.	Four paise in the rupee
27.	Crude oil, that is to say, crude petroleum oil and crude oils obtained from bituminous materials such as the shale, calcareous rock sand, whatever their 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,- (i) Decantation, (ii) De-salting, (iii) Dehydration, (iv) Stabilisation in order to normalise the vapour pressure. (v) elimination of very light fraction with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure. (vi) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned processes. (vii) any other minor process (including addition or purpoint depressants or flow improvers) which does not change the essential character of the substance.	Four paise in the rupee
28.	Drilling rigs of all types and spare parts and accessories thereof.	Four paise in the rupee
¹ [28A]	(i) Drugs, medicines and vaccines including Bulk Drug (ii) Medical equipments, devices and implants as may be specified by the State Government by notification in the <i>Official Gazette</i> . ⁺ (iii) Bandages, dressings, syringes, medicated ointments manufactured or imported into India, stocked, distributed or sold under the licence granted under the Drugs and Cosmetics Act, 1940 (23 of 1940)	Four paise in the rupee]

1. Entry 28A was inserted by Gujarat Act No.6 of 2006 ,S-44 (6)

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1	2	3
29.	Dyes	Four paise in the rupee
30.	(i) Edible Oils, (ii) Washed cotton seeds oils (iii) Vegetable non-essential oils, (iv) Hydrogenated vegetable oils including <i>vanaspati</i> .	Four paise in the rupee
31.	Electrodes	Four paise in the rupee
32.	Fabrics of all types ¹ [to which entry 21A in Schedule I does not apply]	Four paise in the rupee
² [32A]	Ghee	Four paise in the rupee]
³ [32B]	(i) Granules and resins of plastic including HDPE, LDPE, LLDPE, PVC, PP (ii) PVC Stabilizer	Four paise in the rupee]
33.	Herb, bark, dry plant, dry root, commonly known as <i>jadi booti</i> .	Four paise in the rupee
34.	Hides and skins whether in raw or dressed state	Four paise in the rupee
⁴ [34A]	Honey	Four paise in the rupee]
35.	Hose pipes	Four paise in the rupee
36.	Hosiery goods.	Four paise in the rupee
37.	Husk including groundnut husk.	Four paise in the rupee
38.	Ice	Four paise in the rupee
39.	Imitation jewellery.	
40.	Incense stick commonly known as, <i>agarabati</i> , Padi, Dhoop or <i>duhpbatti</i> and Loban	Four paise in the rupee
41.	Incorporal goods or intangible goods, that is to say, copyright, patent, Trade marks, Brand name, ⁵ [Import Licence, Goodwill, Technical know how, export permit or quota, DEPB.]	Four paise in the rupee
42.	Industrial Cables (High Voltage cables, XLPE Cables, Jelly filled cables, optical fibers cables and specially communication cables.)	Four paise in the rupee

1. These words were substituted for the words 'which are not liable to Additional Excise duties' by Gujarat Act No.6 of 2006, S-47 (7)
2. Entry 32A was inserted by Gujarat Act No.6 of 2006, S-44 (8)
3. Entry 32B was inserted by Gujarat Act No.6 of 2006, S-44 (8)
4. Entry 34A was inserted by Gujarat Act No.6 of 2006, S-44 (9)
5. These words were substituted for the words 'Import Licence' by Gujarat Act No.6 of 2006, S-40 (10)

1	2	3
¹ [42A]	Industrial inputs or agricultural inputs as may be specified by the State Government by notification in the Official Gazette.	Four paise in the rupee]
43.	Iron and Steel, that is to say— (i) pig iron, and cast iron including ingot, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap (ii) Steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes.) (iii) Skelp bars, tin bars, sheet bars, hoebars and sleeper bars, (iv) Steel bars, (rounds, rods, squares, flats octagons and hexagons, plan and ribbed or twisted, in coil from as well as straight lengths.) (v) Steel structural, (angles, joints, channels, tees, sheet pelling sections Z sections or any other rolled sections. (vi) Sheets, hoops, strips, and skelp, both black and galvanised, hot and cold rolled, plain or corrugated in all qualities in straight lengths and in coil from as rolled and in riveted conditions. (vii) plates both plain and chequered in all qualities. (viii) Discs, rings, forgings and Steel-castings. (ix) Tool, alloy and special steel of any of the above categories. (x) Steel melting scrap in all forms including steel skull, turnings, and borings. (xi) Steel tubes, both welded and seamless of all diameters and lengths, including tube fittings. (xii) Tin-plates both hot dipped and electrolytic and tin free plates. (xiii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates crossing sleeper and pressed steel. (xiv) Sleepers rail-heavy and light crane rails. (xv) Wheels, tyres, axles and wheel seats.	Four paise in the rupee

1	2	3
	(xvi) Wire roads and wire-rolled, drawn, galvanised, aluminised, tinned or coated such as by copper. (xvii) Defective, rejects, cutting or end pieces of any of the above categories.	
44.	Iron powder	Four paise in the rupee
45.	IT products namely, computers, computer peripherals, digital electronic equipment, communication equipment and components thereof.	Four paise in the rupee
¹ [45A]	(1) Jari thread and embroidery materials of gold, silver and gilded metal including <i>badla</i> , <i>kasab</i> , <i>Champa</i> , <i>gota</i> and <i>fulthappa</i> (2) Jari materials that is to say <i>badla</i> , <i>kasab</i> , <i>champa</i> , <i>gota</i> and <i>fulthappa</i> not containing gold or silver metal.	Four paise in the rupee
46.	Jute that is to say the fibre extracted from plants belonging to the species <i>corchorous Capsularies</i> and <i>corchorous oiltorous</i> and the fibre known as <i>mesta</i> or <i>bimli</i> extracted from plants or the species <i>hibiscus cannabinus</i> and <i>hibiscus sadarifavar altissima</i> (and the fibre known as <i>sunn</i> , <i>sunn-hemp</i> extracted from plants of the species <i>Crotalaria juncea</i>) whether baled or otherwise.	Four paise in the rupee
² [46A]	Kerosene sold through the public Distribution System.	Four paise in the rupee]
³ [46B]	Kerosene	Twenty five paise in the rupee]
47.	⁴ [xxx]	
48.	⁵ (i) Kirana and spices of all varieties and forms, as may be specified by the notification, including Ajma (Ajwa), <i>Aslia</i> , Coconut Copra, Dry fruits, isabgul, Kalingada seeds, <i>Khas Khas</i> (red poppy seeds), Jira (Cumin Seeds), Variali (aniseeds), <i>Methi</i> (fengru seeds), Suva, <i>Dhana</i> , <i>dhana dal</i> and Pepper and species.	Four paise in the rupee

1. Entry 45A was inserted by Gujarat Act No.6 of 2006, S-44(12)

2. Entry 46A was inserted by Gujarat Act No.6 of 2006, S-44(13)

3. Entry 46B was inserted by Gujarat Act No.6 of 2006, S-44(13)

4. Entry 47 was deleted by Gujarat Act No.6 of 2006, S-44(14)

5. Sub-entry (ii) was re-numbered as (ii) by Gujarat Act No.6 of 2006, S-44(15)

1	2	3
	¹ (ii) Processed fruits, processed vegetables including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice.] (iii) Following goods, when sold in sealed packages under a brand :- (a) Flour of cereals and pulses in all forms other than wheat flour (b) Power of chillies, tamarind of turmeric or powder of any other Masala. (c) Farsan that is to say eatables. (other than sweet preparations.) (d) Meat, Fish and all Sea food (e) ² [xxx]	
³ [48A]	Lignite.	Twenty paise in the rupee]
49.	Linear Alkyl Benzene (L.A.B.)	Four paise in the rupee
⁴ [49A]	Low Sulphur heavy stock (LSHS)	Fifteen paise in the rupee]
⁵ [49B]	Lubricants	Fifteen paise in the rupee]
50.	Milk Powder (whole or skimmed)	Four paise in the rupee
51.	Minerals and Ores.	Four paise in the rupee
⁶ [51A]	Naphtha	Sixteen paise in the rupee]
52.	(i) Non-ferrous metals and alloys (ii) Rolled and extrusion products, sheets, rods, bars, slabs, blocks, ingots, circle and scraps (made from non-ferrous metals and alloys),	Four paise in the rupee
53.	Oil cakes or de-oiled cakes of all types including cottonseed oilcake	Four paise in the rupee
54.	(i) Oilseeds of all types (ii) Peanuts (iii) Other seeds not specified in Schedule I	Four paise in the rupee

1. New Sub-entry (ii) was inserted by Gujarat Act No.6 of 2006, S-44(15)
2. Item (e) of Sub-entry (iii) was deleted by Gujarat Act No.6 of 2006, S-44(15)
3. Entry 48A was inserted by Gujarat Act No.6 of 2006, S-44(16)
4. Entry 49A was inserted by Gujarat Act No.6 of 2006, S-44 (17)
5. Entry 49B was inserted by Gujarat Act No.6 of 2006, S-44(17)
6. Entry 51A was inserted by Gujarat Act No.6 of 2006, S-44 (18)

1	2	3
55.	Packing materials as may be specified by the Government.	Four paise in the rupee
56.	(i) Paper of all types.¹[including newsprint]. (ii) Stationery articles such as- Exercise books, graph book and laboratory note book, drawing books, examination answer books, catalogues and publications to which ²[Entry 8] of schedule I does not apply : Pre printed or Printed material, calendar or Calendar Datta; Charts, maps and globes for educational use; Writing instruments such as fountain pens, stylograph pens, ball-point pens, Leadpencils and pencils of all types and spare parts and accessories of pens and pencils; ³[xxx] crayons, foot rules, slide rules, geometrical instruments, ⁴[scientific instruments], mathematical instruments or parts thereof or mathematical instruments boxes, school colour boxes, black board, rubber erasers, pencil sharpeners, dissection boxes, Audio picture cards, printing ink, cartridges and toner, drawing pin, drawing brushes, rubber rings.	Four paise in the rupee
57.	Pesticides, weedicides and insecticides.	Four paise in the rupee
58.	Pipes of all varieties including G.I. Pipes, C.I.Pipes, ductile pipes and PVC Pipes.	Four paise in the rupee
⁵ [58A]	Plant and Machinery	Four paise in the rupee]
59.	Plastic footwear	Four paise in the rupee
60.	Readymade garments and articles prepared from any textile.	Four paise in the rupee
61.	Renewable energy devices and ⁶ [components and]	Four paise in the rupee
62.	Raw wool and wool tops.	Four paise in the rupee
63.	Safety matches.	Four paise in the rupee

1. This words were added by Gujarat Act No.6 of 2006, S-44 (19) (i)

2. This words were substituted for the words "entry 6" by Gujarat Act No.6 of 2006, S-44 (19) (ii) (a)

3. This words were deleted by Gujarat Act No.6 of 2006, S-44 (19) (ii) (b)

4. This words were substituted for the words 'geometrical instruments' by Gujarat Act No.6 of 2006, S-44 (19) (ii) (c)

5. Entry 58A was inserted by Gujarat Act No.6 of 2006, S-44 (20).

6. These words were substituted for the words "spare" by Gujarat Act No.6 of 2006, S-44 (21).

1	2	3
64.	Screen printing blocks meant for use in printing fabrics.	Four paise in the rupee
¹ [65.	(i) Sewing machines. (ii) Needles of all types	Four paise in the rupee]
66.	Silk fabrics.	Four paise in the rupee
67.	Sim cards.	Four paise in the rupee
² [67A	Soap (hand made)	Four paise in the rupee]
68.	Software	Four paise in the rupee
69.	Soda ash	Four paise in the rupee
70.	(i) Sport goods excluding footwear (ii) Equipment of physical exercise.	Four paise in the rupee
71.	Starches and maize flour and tapioca flour	Four paise in the rupee
72.	Steam	Four paise in the rupee
73	Sugar of ³ [all types to which entry 51A in schedule I does not apply]	Four paise in the rupee
74.	Sugarcane	Four paise in the rupee
⁴ [74A	Sweets and sweetmeats	Four paise in the rupee]
⁵ [74B	Tea in leaf or powder form	Four paise in the rupee]
⁶ [75.	(i) Threads, twines, strings or roaps prepared from any material or goods or waste thereof other than those specified in entry 51B in Schedule I. (ii) Sewing threads.	Four paise in the rupee]
76.	Timru leaves or Beedi leaves.	Four paise in the rupee
⁷ [76A	Tobacco of all types to which entry 51C in Schedule I does not apply.	Four paise in the rupee]
⁸ [76B	Tools meant for use by carpenters and blacksmith	Four paise in the rupee]
⁹ [76C	Toys other than electronic toys	Four paise in the rupee]

1. Entry 65 was substituted by Gujarat Act No.6 of 2006, S-44 (22)
2. Entry 67A was inserted by Gujarat Act No.6 of 2006, S-44 (23)
3. These words were added by Gujarat Act No.6 of 2006, S-44 (24)
4. Entry 74A was inserted by Gujarat Act No.6 of 2006, S-44 (25)
5. Entry 74B was inserted by Gujarat Act No.6 of 2006, S-44 (25)
6. Entry 75 was substituted by Gujarat Act No.6 of 2006, S-44 (26)
7. Entry 76A was inserted by Gujarat Act No.6 of 2006, S-44 (27)
8. Entry 76B was inserted by Gujarat Act No.6 of 2006, S-44 (27)
9. Entry 76C was inserted by Gujarat Act No.6 of 2006, S-44 (27)

1	2	3
77.	(i)Tractor of all types, Power tillers and trailer of tractors. (ii) Tractor-trailers.	Four paise in the rupee
78.	(i) Transformers, switch gears, switch boards, and spares parts and accessories thereof. (ii) ¹ [Transmission] towers and parts thereof.	Four paise in the rupee
79.	Umbrella of all types. ² [and parts and accessories]	Four paise in the rupee
80.	Utensils of all types.	Four paise in the rupee
81.	Vessels of every description to be used for plying on water.	Four paise in the rupee
82.	(i) Water pumps and water pumping sets including Centrifugal, monoblock or submersible pumps and parts thereof. (ii) Hand pumps and parts and fittings thereof.	Four paise in the rupee
² [82A]	Weighing scales of all types other than electronic weighing scales]	Four paise in the rupee]
83.	Wet dates known as <i>Khajur</i> .	Four paise in the rupee
84.	Windings wires including super enamelled copper winding wire and plastic coated winding wire.	Four paise in the rupee
85.	Wires, nails and blue tacks.	Four paise in the rupee
86.	(i) yarn, or yarn waste of all types (including cotton yarn) (ii) Fibres or fibre waste of all types.	Four paise in the rupee
87.	All goods other than those specified in schedule I and in the preceding entries of this schedule.	Twelve and half paise in the rupee

1. These words were substituted for "Transformer" by Gujarat Act No.6 of 2006, S-44 (28)

2. These words were added by Gujarat Act No.6 of 2006, S-44 (29)

3. Entry 82A was inserted by Gujarat Act No.6 of 2006, S-44 (30)