

¹[SCHEDULE - III

[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.	High speed diesel oil	Twenty-four paise in the rupee
2.	Aviation Gasoline (Duty paid)	Thirteen paise in the rupee
3.	Aviation Gasoline (Bonded)	Twenty-six paise in the rupee
4.	Aviation turbine fuel (Duty paid)	Thirty paise in the rupee
5.	Aviation turbine fuel (Bonded)	Thirty-eight paise in the rupee
6.	Any other kind of motor spirit.	Twenty-six paise in the rupee.

Explanation :- For the purpose of the Schedule,-

(a) “*motor spiril*” means,-

- (i) any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons) which is capable of being used for providing reasonable efficient motive power for any form of motor vehicle or vessel of any kind of aircraft; and
- (ii) power alcohol, that is, ethyl alcohol of any grade (including such alcohol when denatured or otherwise treated), which is either by itself or in admixture with any such hydro-carbon, is capable of being used as aforesaid but does not include such form of inflammable hydrocarbon materials as the State Government may; by notification in the *Official Gazette*, specify in this behalf;

(b) the rate of tax in column 3 indicates that the tax on goods to which entry relates shall be charged on the basis of sale price of the respective goods.”]