

FINANCE DEPARTMENT

TAX DIVISION

NOTIFICATION

Jaipur, March 31, 2006.

S.O. 458.- In exercise of the powers conferred by section 4 and section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby substitutes Schedule I to VI appended to the said Act by the following Schedule I to VI, namely.-

SCHEDULE I

(See sub-section (1) of section 8)

GOODS EXEMPT FROM TAX

S.No.	Description of Goods	Conditions, if any
1	2	3
1.	Agricultural implements manually operated or animal driven or tractor or power driven, spare parts and accessories thereof, namely; (a) Ordinary Agricultural implements: 1. Hand Hoe (Khurpa or Khurpi); 2. Spade; 3. Gandasa; 4. Pick i.e. khudali; 5. Axe; 6. Khanta; 7. Belcha; 8. Patela; 9. Hand-driven chaff cutters and their parts (except bolts, nuts and springs); 10. Sickle; 11. Beguri; 12. Hand-wheel hoe; 13. Horticultural tools like budding, grafting knife, secateur, pruning shear or hook, hedge shear; sprinkler, rake; 14. Sprayer, duster and sprayer-cum-duster; 15. Soil injector; 16. Jandra; 17. Wheel barrow; 18. Winnowing fan or winnower; 19. Dibbler; 20.	

	Puddler; 21. Fertilizer seed broadcaster; 22. Maize Sheller; 23. Groundnut decorticator; 24. Manure or seed screen; 25. Flame gun; 26. Seed grader; 27. Tasla includes Ghamela, Tagari and Parat, made of ferrous metal; ¹27A. Crowbar (sabbal); 28. Tangli; ²29. Sprayer including their parts and accessories; ³30. Parts and accessories specific to sprinkler system and drip system including pipes which are used exclusively for sprinkler and drip system (but not used for ordinary works as carriage pipes). (b) Animal driven agricultural implements: 1. Plough including disc-plough; 2. Teeth of the plough; 3. Harrow; 4. Cultivator; 5. Seed drill, fertilizer drill, seed-cum-fertilizer drill; 6. Tiller with or without seeding attachment; 7. Land-leveller or scoop; 8. Chaff cutters and their parts (except bolts, nuts and springs); 9. Axles and rims of animal-driven vehicles; 10. Persian wheel and spare parts; 11. Roller; 12. Yoke; 13. Planter; 14. Plank or float; 15. Ridger; 16. Ditcher; 17. Bund former; 18. Thrasher or palla; 19. Transplanter; 20. Reaper; 21. Mower; 22. Sugar cane crusher; 23. Cane juice boiling pan and grating; 24. Cart. (c) Tractor or power driven Agricultural Implements: 1. Thrasher 2. Chaff Cutters and their parts (except bolts, nuts and springs) 3. Winnowing 4. Disc Plough 5. Cultivator 6. Harrow 7. Tillers with or without seeding attachments 8. Seed drills 9. Land levelers. 10. trolley of tractor.	
2.	Aids and implements used by handicapped persons/ Artificial Hearing Aids, Artificial Limbs, Audiometer, Braille writer, Braille Typewriter, Braille Shorthand Writer, Braille frame, Braille	

¹ 27A. Inserted vide 2005-18 dt. 19.04.2006.

² Substituted for "Sprayer" vide 2007-135 dt. 09.03.2007.

³ New insertion vide No.2005-03 dt. 11.4.06, w.e.f. 01.04.2006.

	Instrument, Braille Thermometer, Braille Lactometer, Braille Barometer, Braille printing machine, Braille paper, Braille books, Braille slate and Braille watch, Crutches and calipers for disabled persons, Speech trainer, Tricycle used by disabled persons, Wheeled chair used by disabled persons.	
3.	Aquatic feed, poultry feed and cattle feed, including grass, hay and straw, gwar churi, gwar korma, supplement and husk of cereals and pulses, ¹ bran of wheat, concentrates and additives and de-oiled cake.	
4.	Betal leaves	
5.	Books and periodicals and journals including maps charts and globe	
6.	Charcoal	
7.	Coarse grains namely maize, jowar, bajra and flour thereof.	
8.	Condoms and contraceptives	
9.	Cotton & silk yarn in hank	
10.	Charkha, Amber Charkha, Handlooms and their parts and accessories, Handloom fabrics and Gandhi Topi, All khadi garments/ goods and made ups. ² Explanation- For the purpose of this entry 'Khadi' means any cloth woven on handloom from yarn handspun in India.	
11.	Curd, Lussi, butter milk and separated milk.	
12.	Electrical energy	
13.	Earthen pot.	
14.	Fire wood except Casuarina and Eucalyptus timber; gobar ke kande ³ and solid briquettes made of agricultural waste.	

¹ Inserted vice Notf. No.2005-03 dt. 11.4.06 w.e.f. 01.04.2006.

² Added vide F.12(80) FD/ Tax 2005-117 dated 01.12.2006.

³ Added vide No.2005-03 dt. 11.4.06 w.e.f. 11.04.2006.

15.	Fresh milk and pasteurized milk other than UHT milk and skimmed milk powder	
16.	Fresh plants, saplings and fresh flowers ¹ including mahua flowers.	
17.	Fishnet and Fishnet fabrics, fish seeds, prawn/shrimp seeds	
18.	Fresh vegetables and fruits	
19.	Garlic, ginger, dried vegetables e.g. kair, sangari but excluding chilies, when not sold in sealed containers.	
20.	All types of bangles (except those made from precious metals), ² lac, its dana and products, chapadi, ³ bairja, and glass chattons.	
21.	Human Blood & blood plasma	
22.	Indigenous handmade musical instruments, components and parts thereof	
23.	Kumkum, Bindi, Alta & Sindur, mahawar, mehandi leaves and its powder, kajal, surma, hair pins, hair band, hair clip (other than that of precious metals), rubber band, safety pin, Chutla	
24.	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs, livestock and animal hair	
25.	National flag	
26.	Organic manure	
27.	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt. rupee note & cheques.	
28.	Raw wool and waste thereof.	
29.	Semen including frozen semen	
30.	Slate and slate pencils	
31.	Silk worm laying cocoon & raw silk.	
32.	Tender green coconut and watery coconut.	

1 Added vide 2005-18 dt. 19.04.2006.

2 Added vide 2005-29 dated 28.04.2006.

3 Inserted vide 2005-54 Dt. 01.06.2006.

33.	Toddy, Neera and Arak	
34.	Bread (branded or otherwise) Excluding pizza bread	
35.	Salt (branded or otherwise)	
36.	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water and water sold in container.	
37.	Pappad, Bari and Mangori	
38.	Goods taken under customs bond for re-export after manufacturing or otherwise	
39.	Textile and fabric on which additional excise duty was leviable but exempted by the Government of India.	
40.	¹ [Deleted]	
41.	Sugar on which additional excise duty was leviable but exempted by the Government of India.	
42.	Kirpan	
43.	Prasadam by religious institutions including mishri, makhana, batasha as part of prasadam, panchamritam, namakatti and vibhuti.	
44.	Rakhi and Sacred thread, commonly known as yagyopavit, harmala (mala made of cotton / silk / zari yarn), mod, turra, kalangi, ² embroidery or zari articles, that is to say, imi, zari, kasab, salama, dabka, chumki, gota, sitara, naqsi, kora, glass bead, badla and mangalsutra. ³	
45.	Religious pictures not for use as calendar ⁴ religious pictured tiles, Panchang and Idols of deities made of stone or marble.	
46.	Chalk stick, Takhti and unbranded school bags upto Rs. 200/-.	

¹ Deleted the entry "Tobacco on which additional excise duty was leviable but exempted by the Government of India." vide 2007-01 dated 04.04.2007.

² Inserted "zari, gota" vide No.2005-03 dt. 11.4.2006, w.e.f. 01.04.2006.

³ Substituted for "zari, gota and mangalsutra" vide No. 2005-18 dt. 19.04.2006.

⁴ Substituted for "and Panchang" vide No. 2005-18 dt. 19.04.2006.

47.	Idols made of clay or plaster of paris and Clay lamps	
48.	Muddhas made of sarkanda, ¹ moonj, ban and its rope & basket, phool buhari jhadoo and Unbranded broomsticks.	
49.	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, kheel, murmura, poha and ² parched gram and makki ka poha.	
50.	Husk including groundnut husk	
51.	Leaf plates and cups-pressed or stitched	
52.	Kites, manja and charkhi.	
53.	Kuttu, Singhara, Rajgira including atta thereof, Sanwakhya and Sabudana.	
54.	Loban, dhoop, handmade agarbatti, deepak, ³ puja ki ghanti, pooja ka Chopda, shankh, roli and moli.	
55.	Handicrafts including blue pottery and puppets.	
56.	Seeds of grass, vegetables and flowers; ⁴ truthfully labeled seeds and seeds certified by the certification agency under the Seeds Act, 1966 (54 of 1966), when sold in sealed bags or containers.	
57.	Rajasthani audio / video music cassettes including CD and DVD.	
58.	^{5,6,7} All kinds of footwear (excluding footwear made of leather) having maximum retail price less than Rs. 200/- per pair and Deshi Jutiyan.	

¹ Inserted vide No.2005-03 dt. 11.4.06 w.e.f. 01.04.2006.

² Added vide No.2005-03dt. 11.4.06 w.e.f. 01.04.2006.

³ Substituted vide 2005-54 Dt. 01.06.2006, for “puja ki ghanti, shankh, roli and moli.”

⁴ Added vide No.2005-03 dt. 11.4.06 w.e.f. 01.04.2006.

⁵ “Substituted for “Unbranded rubber / plastic / rexine Footwear having maximum retail price less than Rs.200/- per pair.” vide No.2005-03 dt. 11.4.06. w.e.f. 01.04.2006.

⁶ Added vide 2005-54 Dt. 01.06.2006.

⁷ Substituted for “All kinds of footwear (excluding footwear made of leather) Rubber/ plastic / rexine footwear having maximum retail price less than Rs. 200/- per pair provided that the MRP is indelibly marked or embossed on the footwear itself and Deshi Jootiyan”, vide 07-173 Dt. 30.03.2007.

59.	¹ Razai up to Rs. 750/- ² and Razai Cover up to Rs. 150/- per item.	
60.	³ All kinds of stone sludge, stone slurry, fly ash and the manufactured items having individually or jointly a minimum 50% in the contents of such manufactured products hut in case of manufacturing of bricks this limit shall be 25% or more in its contents.	
60A.	⁴ [Deleted]	
61.	Country liquor, *[Foreign liquor], Indian Made Foreign Liquor and Beer.	
62.	Cottonseed oil cake.	Subject to entry in R. C. of the selling dealer.
63.	⁵ Old jute bags and old HDPE bags.	Subject to entry in R. C. of the selling dealer.
64.	⁶ [Deleted]	
65.	⁷ Toys upto Rs. 300/- per item but excluding all kinds of electronic toys.	
66.	⁸ Blood bags.	
67.	⁹ Mica	
68.	¹⁰ Pillow cover up to Rs.25/- per item.”	
69.	¹¹ Articles of marble up to Rs. 300/- per item.	
70.	¹² Niwar made of cotton.	
71.	¹³ Saree fall.	
72.	¹⁴ Products and medicines manufactured in the Goshalas from Gobar and Gomutra.	
73.	¹⁵ Bura and mishri.	

1 Added vide No. 2005-03 dated 11.04.2006 w.e.f. 01.04.2006.

2 Substituted vide No. 2005-18 dt. 19.04.2006, for “Rs. 300/-”.

3 Substituted vide No. No. 2005-47 dated 08.05.2006, for “Marble and other stone slurry, sludge and fly ash.” (which was inserted on 11.04.2006).

4 Deleted “asbestos cement sheets and bricks having contents of fly ash 25% or more by weight.” vide notification No. 2007-135 dt. 09.03.2007.

***** Ins. vide 2007-48 dated 13.09.07

5 Substituted for “Old jute bags” vide No. 2005-29 dated 28.04.2006.

6 Deleted “Handmade soap” vide No. 2005-77 dt. 11.08.2006.

7 to 10 Added vide No. 2005-18 dt. 19.04.2006.

11 to 13 Added vide No. 2005-29 dated 28.04.2006

14 Added vide No. 2005-47 dated 08.05.2006

15 Added vide 2005-54 Dt. 01.06.2006.

74.	¹ Makhana, Batasha and Sugar Toys.	Subject to entry in RC of selling dealer
75.	² Bio-fertilizers.	
76.	³ Incense sticks commonly known as agarbatii, dhupkathi or dhupbatti.	
77.	⁴ Gwar seed, Gwar Refined Dal or split, Gwar Gum powder, Dhencha and Punwad.	
78.	⁵ Ratanjyot.	
79.	⁶ Crude bio-diesel and 100% bio-diesel (B 100).	
80.	⁷ Helmet.	
81.	⁸ Unstitched bed sheet.	
82.	⁹ Woven label tapes, elastic nylon / fabric tapes and laces.	
83.	¹⁰ Tilpatti.	
84.	¹¹ Textile screen design.	
85.	¹² Gulkand and gulabjal.	
86.	¹³ Gamchha.	
87.	¹⁴ Blanket.	
88.	¹⁵ Hand Cart.	

1&2 Added vide No. 2005-104 dated 18.10.2006.

3 Added vide No. 2005-103 dated 18.10.2006, w.e.f. 01.04.2006.

4 Added vide No. 2005-127 dt. 08.02.2007.

5 to 9 Added vide No. 2007-135 dated 09.03.2007.

10 to 15 Added vide No. 07-173 dated 30.03.2007.

SCHEDULE II

[See sub-section (3) of section 8]

EXEMPTION TO PERSONS OR CLASS OF PERSONS

S.No.	Category of person / Persons	Conditions, if any
1	2	3
1.	United Nations Organization and its constituent agencies.	
2.	Foreign Diplomatic Missions and their Diplomats.	
3.	Aviation turbine fuel to any Airlines establishing 'HUB' in the State.	One year from the date of commencement of HUB.
4.	¹ (i) Canteens Stores Department or (ii) Regimental or Unit-run canteens attached to Military units.	
5.	² Rajasthan State Road Transport Corporation.	
6.	³ Indian Railways	
7.	⁴ Food Corporation of India	
8.	⁵ Rajasthan Rajya Vidyut Utpadan Ltd. Rajasthan Rajya Vidyut Prasaran Ltd. Ajmer Vidyut Vitaran Nigam Ltd. Jaipur Vidyut Vitaran Nigam Ltd. Jodhpur Vidyut Vitaran Nigam Ltd.	
9.	⁶ The dealers who were eligible and were granted benefit of exemption from payment of tax for specified period or for specified amount linked with investment, under notifications issued under the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995), which were in force on March 31, 2006.	

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- 1** Added vide No. 2005-8 dt. 13.04.2006; w.e.f. 01.04.2006; also refer No. 2005-7 & 9 dt. 13.04.2006
- 2&3** Added vide 2005-10 dt. 15.04.2006; also refer No. 2005-11&12 Dt. 15.04.2006 and No. 2005-13 to 15 dt. 18.04.2006.
- 4** Added vide No. 2005-22 dt.25.04.2006 w.e.f. from 01.04.2006; also refer 2005-23 dt. 25.04.2006.
- 5** Added vide No. 2005-26 dt.28.04.2006 w.e.f. 01.04.2006 also refer 2005-27 dt. 28.04.2006.
- 6** Added vide No. 2005-31 dt.29.04.2006; w.e.f. 01.04.2006; also refer 2005-32 dt. 29.04.2006.

10	¹ [Balkrishna Industries Limited.] *	
11.	² Bhagwan Mahaveer Viklang Sahayata Samiti, Jaipur.	
12.	³ Branches of Shri Bhagwan Mahaveer Viklang Sahayata Samiti; namely: - M.G. Hospital, Jodhpur, J.K. Loans Hospital, Nayapura, Kota, P.B.M. Hospital, Bikaner, General Hospital, Udaipur, General Hospital, Bharatpur, Banger Hospital, Pali and J.L.N. Hospital, Ajmer."	
13.	⁴ Registered dealers whose units are registered with the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 or with the Khadi and Village Industries Board constituted under the Rajasthan Khadi and Village Industries Board, 1955.	
14.	⁵ Registered dealers engaged in execution of works contracts.	
15.	⁶ Dealer or person who carried or causes to be carried through vehicle or carrier goods liable to pay tax under sub-section (1) of section 6 of the Act.	
16.	⁷ Registered dealers dealing in used motor vehicles.	
17.	⁸ Rajasthan Rajya Bunkar Sahkari Sangh Limited, Jaipur.	
18.	⁹ Rajasthan State Handloom Development Corporation Limited, Jaipur.	
19.	¹⁰ Self Help Group	
20.	¹¹ Manufacturers of asbestos cement sheets	

1 Added vide No. 2004-41 dt.06.05.2006; also refer 2005-42 dt. 06.05.2006.

2&3 Added vide No. 2004-48 dt. 08.05.2006; also refer 2005-49-50 dt. 06.05.2006..

4 Added vide 2005-66 dt. 05.07.2006 ; also refer 2005-67 dt. 05.07.2006.

5 Added vide 2005-79 dt. 11.08.2006, w.e.f. 01.04.2006; 2005-80 & 81 dt. 11.08.2006.

6 Added vide 2005-85 dated 11. 09. 2006; 2005-86 dt. 11.09.2006.

7 Substituted for "Registered dealers dealing in used cars" vide 2007-136 dt. 09.03.2007; The entry "Registered dealers dealing in used cars." was added vide 2005-96 dt. 11.10.2006. Refer 97 dt. 11.10.2006 & 139 dt. 09.03.2007.

8 & 9 Added vide No. 2005- 106 dt. 18.10.2006; also refer No. 2005-107 & 108 dt. 18.10.2006.

10 Added vide No. 2007-136 dt. 09.03.2007; also refer 2005-140 & 141 dt. 09.03.2007.

***** **Rescinded vide 2004-26 dt.27.06.2007**

	and bricks.	
21.	¹² Boschasanwasi Shri Akshar Purushottam Swami Narayan Sanstha.	

11 Added vide No. 2007-136 dt. 09.03.2007; also refer 2005-140 & 141 dt. 09.03.2007.
¹² Added vide No. F.4(38) FD/ Tax/03-32 dated 03.08.2007.

SCHEDULE III

[See section 4]

GOODS TAXABLE AT 1%

S. No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	Bullion	1	
2.	¹ Jewellery, ornaments and articles made of Gold, silver, platinum and other precious metals and alloys thereof, with or without precious or semi precious stones including diamonds ² ,vark of gold or silver.	1	
3.	Precious and semi-precious gems and stones, synthethic gems and stones (including kharad), pearls (whether real or cultured), agate and diamond.	1	
4.	³ All types of pulses whether whole, split or broken form including besan thereof.	1	(i) that the tax already paid to the Government, if any, shall not be refunded; (ii) that the tax, if collected or charged shall be paid to the Government; and (iii) that this shall remain in force up to 31.03.2008 unless withdrawn earlier.

¹ Substituted for "Jewellery, ornaments and articles made of Gold, silver, platinum and other precious metals and alloys thereof, with or without precious or semi precious stones including diamonds" vide No.2005-04 dt. 11.4.06; w.e.f. 01.04.2006.

² Added vide No. 2007/137 Dated 09.03.2007.

³ Substituted vide No. 2005-46 dated 08.05.2006 for "Pulses as specified in section 14 of Central Sales Tax Act, 1956 (Central Act No. 74 of 1956.); This was again substituted vide No. 2005-55 dated 01.06.2006 by "All types of pulses whether whole, split or broken form including besan thereof." And date extended to 31.03.2008 vide No. 2007/137 dated 09.03.2007. Further substituted vide No. 07-174 dated 30.03.2007 (w.e.f. 08.05.2006) for:-

"4.	All types of pulses whether whole, split or broken form including besan thereof.	1	This shall remain in force up to 31.03.2008."
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SCHEDULE IV

(See section 4)

GOODS TAXABLE AT 4%

S.No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	Agriculture implements other than mentioned in Schedule-I.	4	
2.	All equipments for communications such as, private branch exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX) and components and part thereof.	4	
3.	All intangible goods like copyright, patent, REP license etc.	4	
4.	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles and refractory monolithic.	4	
5.	¹ All metal castings and manhole covers made of cast iron casting.	4	
6.	All types of yarn other than cotton and silk yarn in hank and sewing thread and waste.	4	
7.	All utensils including pressure cookers/ ² pans and cutlery but excluding utensils made of precious metals.	4	
8.	Animal shoe nails.	4	
9.	Appalam, vadam and vathal.	4	
10.	Areca nut powder and betel nut.	4	
11.	Article made of rolled gold and imitation jewellery.	4	
12.	Atukulu.	4	
13.	Bamboo.	4	
14.	Bamboo matting.	4	

¹ Substituted vide No.2005-05 dt. 11.4.06 for "All metal castings".

² Substituted vide No. 2005-19 dt. 19.04.2006 for "pans except".

15.	¹ Bearing and its components.	4	
16.	Bed sheet, ² pillow cover (excluding pillow cover up to Rs. 25/- per item) and other textile made-ups.	4	
17.	Beedi leaves and Tendu leaves.	4	
18.	Beehive.	4	
19.	Beltings.	4	
20.	Bicycles, tricycles, cycle rickshaws and parts, components, accessories, tyres and tubes thereof.	4	
21.	Bio-fertilizers and Micronutrients also plant growth promoters and regulators, herbicides, rodenticide, insecticide, weedicide etc.	4	
22.	Bitumen.	4	
23.	Bone meal.	4	
24.	Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials).	4	
25.	Bukhari.	4	
26.	Candles.	4	
27.	Capital goods means plant and machinery including parts and accessories thereof.	4	
28.	Centrifugal, mono-bloc, ³ diesel engine up to 10 H.P. and submersible pump sets including hose-collar, hose-socket, hose-connector, hose-clip, hose-nipple, foot-valve and delta starter for water handling and parts thereof.	4	
29.	Chemical fertilizers and pesticides.	4	
30.	Chikon Products.	4	
31.	Clay including fireclay, fine china clay, ball clay.	4	
32.	Coal tar.	4	
33.	Coconut fibre.	4	

1 Substituted vide No. 2005-19 dt. 19.04.2006, for "Bearing".

2 Substituted vide No. 2005-19 dt. 19.04.2006 for "pillow covers".

3 Inserted vide No. 2005-05 dt. 11.04.06.

34.	Coconut in shell and separated kernel of coconut other than kopra.	4	
35.	¹ Coffee beans, seeds and powder, cocoa pod and beans, green tea leaf and chicory.	4	
36.	Coir and Coir products excluding coir mattresses.	4	
37.	Combs.	4	
38.	Computer stationery.	4	
39.	Cotton and cotton waste.	4	
40.	Crucibles.	4	
41.	² Cups, glasses, plates, forks and spoons made of paper, plastic or thermocol, disposable food packing containers, tooth picks, straw, aluminum house foil and tissue paper.	4	
42.	Declared goods ³ excluding pulses as specified in Section 14 of the Central Sales Tax Act., 1956	4	
43.	Drugs and medicines including vaccines, syringe and dressings medicated ointment produced under drugs licence, light liquid paraffin of IP grade.	4	
44.	⁴ Edible oils and all types of oil cake but excluding cotton seed oilcake.	4	
45.	Electrodes	4	
46.	⁵ [Omitted]	4	
47.	⁶ [Omitted]	4	
48.	Feeding bottles, nipples	4	
49.	Ferrous and non-ferrous metals and alloys, non-metals, such as aluminum, copper, zinc and extrusions of those.	4	

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- 1 Substituted for "Coffee beans, seeds, cocoa pod and beans, green tea leaf and chicory" vide No. 2005-63 dated 05.07.2006.
- 2 Substituted vide No. 2005-102 dated 18.10.2006 for "Disposable food packing containers, tooth picks, straw, aluminum house foil and tissue paper.".
- 3 Inserted vide No. 2005-45 dated 08.05.2006.
- 4 Substituted for "Edible oils and oil cake" vide No.2005-05 dt. 11.4.06.
- 5 Omitted the entry "Embroidery or zari articles, that it to say, imi, zari, kasab, salma, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla." vide No. 2005-19 dt. 19.04.2006.
- 6 Omitted the entry "Exercise book, graph book, and laboratory note book" vide No. 2005-30 dt. 28.04.2006.

50.	Fibres of all types and fibre waste.	4	
51.	Flour, Atta, Maida, Suji, Besan etc.	4	
52.	Fly ash	4	
53.	Fried grams	4	
54.	Gabba	4	
55.	Gur, jaggery and edible variety of rab gur	4	
56.	¹ Gypsum in all its forms.	4	
57.	Hand pumps and spare parts and fittings	4	
58.	Handmade safety matches	4	
59.	Hawan samagri including ² sambrani.	4	
60.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower,	4	
61.	Honey	4	
62.	Hose pipe and fittings thereof	4	
63.	Hosiery goods	4	
64.	³ Bran of cereals except wheat.	4	
65.	I.T. products as specified in Part-A of this Schedule.	4	
66.	Ice	4	
67.	⁴ [Deleted]	4	
68.	⁵ Industrial cables (High voltage cables including PVC cables for voltage exceeding 1000 Volts, XLPE Cables, jelly filled cables, optical fibre cables)	4	
69.	Industrial Inputs as specified in Part-B of this Schedule.	4	
70.	Insulators	4	
71.	Kangri	4	

¹ Substituted for "Gypsum" vide No. 2005-19 dt. 19.04.2006.

² Deleted expression "agarbatti and" vide No. 2005-05 dt. 11.04.2006.

³ Substituted for "Bran of cereals" vide No. 2005-05 dt. 11.04.32006.

⁴ Omitted the entry "Incense sticks commonly known as agarbati, dhupkathi or dhupbati." vide No. 2005-102 dt. 18.10.2006.

⁵ Substituted for "Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibre cable)" vide No. 2005-30 dt.28.04.2006.

72.	Kattha	4	
73.	Kerosene oil sold through PDS	4	
74.	Kerosene lamp / hurricane lantern, kerosene wick stove, kerosene pressure stove, petro-max pressure lamp, glass chimney and petro-max gas mantle and accessories and parts thereof.	4	
75.	Khandasari	4	
76.	¹ Khoya/ Khoa, shrikhand, paneer and cheese.	4	
77.	Knitting wool.	4	
78.	Lai.	4	
79.	² [Omitted].	4	
80.	Lignite.	4	
81.	Lime, Lime stone, clinker and dolomite.	4	
82.	Linear Alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.	4	
83.	Loi.	4	
84.	Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus.	4	
85.	Mat sticks and reed obtainable from Cyperus Kathi, mutha or Cyperus Malaccensis.	4	
86.	Medical equipment / devices and implants.	4	
87.	Mekhla Chaddar.	4	
88.	³ Plastic footwear including moulded plastic footwear, hawai chappals and straps thereof.	4	
89.	Murmuralu, pelalu, atukulu	4	
90.	⁴ Niwar excluding cotton niwar	4	
91.	Non-mechanised boats	4	
92.	Nuts, bolts, screws, fasteners , Fitting for doors, window and furniture including (1) hinges-butt, piano, narrow, tee, handles for	4	

¹ Substituted for “Khoya/ Khoa” vide No.2005-63 dt. 05.07.2006.

² Omitted “Lac and chapadi.” vide No. 2005-30 dt. 28.04.2006.

³ Substituted for “Moulded plastic footwear, hawai chappals and straps thereof.” vide No. 2005-56 Dt. 01.06.2006.

⁴ Omitted “Niwar.” vide No. 2005-30 dt. 28.04.2006.

	locks, furniture handles, furniture knobs, drawer channel, furniture fitting, furniture hinges, furniture catchers, (2) nails, revets, cotter pins, staples, panel pins, blue cut taks, hob nails, stars, studs, iron heels, bullock and horse shoes and nails, (3) chains of all kinds, (4) all kinds of metal sections, including slotted angles, shelves and accessories,(5) rods, rails, channels and curtain fittings,(6) tower bolts, handles, aldrops, window stay, gate hook, door stopper, brackets, card clamp, clips, corners, washers, eyelets, hooks and eyes, hangers, hasps, pegs, pelmet fittings, sliding door fittings, stoppers, suspenders, springs, magic eyes, trolley wheels, pulleys and holdfasts,(7)wire brushes, ¹ (8) wire mesh, metal mesh, wire netting and barbed wire.		
93.	Oil seeds	4	
94.	Ores and minerals excluding (i) all kinds of building stones (ii) marble and (iii) granite in all their forms.	4	
95.	Packing Material	4	
96.	Paddy, rice, wheat and pulses in whole grain, split or broken form.	4	
97.	² Paper of all kinds including newsprint, all kinds of stationary goods, all types of exercise book, graph book, laboratory note book, paper board and waste thereof.	4	
98.	Pattu	4	
99.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and ³ PVC pipes and their fittings.	4	
100.	Pizza bread	4	
101.	Plantain leaves	4	
102.	Plastic granules, plastic powder, master batches and scrap	4	

¹ Substituted for "Wire mesh and metal mesh" vide No.2005-05 dt. 11.4.06.

² Substituted for "Paper, newsprint, paper board and waste thereof." vide No.2005-30 dt. 28.4.06.

³ Substituted for "PVC pipes." vide No.2005-05 dt. 11.4.06.

103.	Porridge	4	
104.	Printed materials including diary, calendar etc.	4	
105.	¹ Printing ink excluding toner and cartridges but including aluminum plate, graphic art film, plaster film.	4	
106.	Processed meat, poultry and fish	4	
107.	Processed or preserved vegetables and fruits including fruit jam, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise) ² , sharbat and thandai.	4	
108.	Pulp of bamboo, wood and paper	4	
109.	Quandakari	4	
110.	³ Rail coaches, engines, wagons, railway switches, crossings, switch expansion joints, steel turnout sleepers, pre-stressed concrete sleepers (PCS), fish-plates, steel clips, track bolts and nuts, elastic rail clips and railway signal, signaling equipments and accessories and parts thereof.	4	
111.	Rattan, reed (in Malayalam).	4	
112.	Readymade garments.	4	
113.	Renewable energy devices and spare parts.	4	
114.	Rice bran.	4	
115.	River sand excluding bajari.	4	
116.	Sabai grass and rope.	4	
117.	Safety matches.	4	
118.	Sattu.	4	
119.	Sewing machines, its parts and accessories.	4	
120.	Ship and other water vessels.	4	
121.	Silk fabric excluding handloom silk fabric, not covered under Schedule I.	4	

¹ Substituted for "Printing ink excluding toner and cartridges" vide No. 2005-30 dt. 28.04.2006.

² Added "sharbat and thandai" vide Notf. No.2005-05 dt. 11.4.06.

³ Substituted for "Rail coaches, engines and wagons, parts thereof." Vide No. 2005-63 dt. 05.07.2006.

122.	Sirali, bageshi, barroo, date leaves, baskets, handmade sooma and germa, made only of bamboo.	4	
123.	Skimmed milk powder and UHT milk.	4	
124.	Solvent oils other than organic solvent oil.	4	
125.	Spectacles, parts and components thereof, contact lens and lens cleaner.	4	
126.	Spices (when sold in unmixed form whether loose or in packages) including cumin seed, aniseed, turmeric, dry chilies, dhaniya, methi, ajwain, suwa, amchoor, asaliya, kathodi and hing (Asafoetida).	4	
127.	Sports goods excluding apparels and footwear.	4	
128.	Stainless Steel sheets.	4	
129.	¹ Starch.	4	
130.	Sugar not covered under Schedule I.	4	
131.	² Sweetmeat Deshi (including Gajak & Revri), branded bhujiya made of pulses, and unbranded namkeens (including dried potato chips).	4	
132.	Tamarind, tamarind seed and powder.	4	
133.	Tapioca.	4	
134.	Tea.	4	
135.	Textile and fabrics not covered under Schedule I.	4	
136.	³ [Deleted]	4	
137.	Tools.	4	
138.	Toys excluding electronic toys.	4	

¹ Substituted for "Starch and sago" vide No. 2005-51 dt. 08.05.2006.

² After the existing expression "Sweetmeat (Desi)", the expression "and unbranded namkins" was added vide No. 2005-05 dt. 11.04.2006.; After the expression "unbranded namkins" the expression "including dried potato chips" was added vide No. 2005-19 dt. 19.04.2006; For the entry "Sweetmeat (Desi) and unbranded namkins including dried potato chips.", a new entry "Sweetmeat (Desi) including Gazak, Reveri and Tilpatti and unbranded namkins including dried potato chips." was substituted vide No. 2005-102 dt. 18.10.2006. The present substitution was made vide No. 170 dt. 30.03.2007.

³ Deleted the entry "Tobacco not covered under Schedule I.", vide No. 2007-02 dt. 04.04.2007.

139.	Tractors including parts, accessories and tyre-tube thereof.	4	
140.	Transformers.	4	
141.	Transmission towers.	4	
142.	Umbrella, garden umbrella and parts thereof.	4	
143.	Unprocessed green leaves of tea.	4	
144.	¹ Used motor vehicles.	4	
145.	Vanaspati (Hydrogenated Vegetable Oil) and Deshi Ghee.	4	
146.	Vegetable oil including gingili oil and bran oil.	4	
146A.	² Waste paper (raddi), empty bottles, broken glasses and plastic waste.	4	
147.	Wet dates.	4	
148.	Willow vicker.	4	
149.	Wooden crates.	4	
150.	Writing Ink.	4	
151.	Writing Instruments, geometry boxes, colour boxes, crayons and pencil sharpeners.	4	
152.	³ [Deleted].	4	
153.	⁴ Kirana items namely kala namak, sendha namak, coconut powder, edible gond, isabgoal husk, rai, postdana, magaj of all kinds, saffron, ⁵ kaluanji, saji and dry fruits.	4	
154.	⁶ Unbranded bakery products including cookies but excluding cakes and pastries; ⁷ Unbranded confectionery excluding chocolates.	4	

¹ Substituted for "Used cars" vide No. 07-170 dt. 30.03.2007.

² Inserted vide Notf. No.2005-05 dt. 11.4.06.

³ Deleted entry No. 152 "Gulkand and gulabjal" vide No. 07-170 dt. 30.03.2007.

⁴ New insertion of "S.No. 153. Kirana items namely kala namak, sendha namak, coconut powder, edible gond, isabgoal husk, rai, postdana, magaj of all kinds, saffron, silver vark, kaluanji, saji and dry fruits." vide Notf. No.2005-05 dt. 11.4.06.

⁵ Deleted "silver vark" vide notif. 07-170 dt. 30.03.2007.

⁶ New insertion of "S.No. 154. Unbranded bakery products including cookies but excluding cakes and pastries; confectionery excluding chocolates." vide No. 2005-19 dt. 19.04.2006.

⁷ Inserted vide No.2005-51 dt. 08.05.2006.

155.	¹ Hydraulic excavators (earth moving and mining machinery), mobile cranes and hydraulic dumpers ² including parts thereof.	4	
156.	³ Box, kothi, sandook, peti, milk cane, bhagona made from iron sheet; weight and measures, tawa, kadai, tai, sigri, chimta, imamdasta, musali, jhar and chalani.	4	
157.	⁴ Ropes made of natural fibres.	4	
158.	⁵ Namda, felt, non-woven fabrics and its products.	4	
159.	⁶ Unbranded household plastic goods namely comb, jug, soapcase, mug, photo-frames, chakla, belan, patta, chhalani, lunch box, pencil box, bottles, trays, tokaras including baskets, mats, basins, tubs and drums provided that per item price does not exceed rupees two hundred.	4	
160.	⁷ [Deleted] ⁸	4	
161.	⁹ All kinds of generating sets and inverters (excluding batteries).	4	
162.	¹⁰ Automobile bodies.	4	
163.	¹¹ Sugar candy made of sugar and glucose but excluding coco.	4	
164.	¹² Pollution control equipments and parts thereof.	4	
165.	¹³ Digestive tablet, churan, powders and liquids.	4	

¹ Inserted vide No. 2005-19 dt. 19.04.2006.

² Inserted vide No.2005-51 dt. 08.05.2006.

³ New insertion of "S.No. 156." vide No.2005-19 dt. 19.04.2006.

⁴ New insertion of "S.No. 157." vide No. 2005-30 dt. 28.04.2006.

⁵ New insertion of "S.No. 158." vide No. 2005-30 dt. 28.04.2006.

⁶ New insertion of "S.No. 159." vide No. 2005-30 dt. 28.04.2006.

⁷ New insertion of "S.No. 160." vide No. 2005-30 dt. 28.04.2006.

⁸ Omitted "S.No. 160. Textile screen design" vide No. 07-170 dt. 30.03.2007.

⁹ New insertion of "S.No. 161" .vide No.2005-51 dt. 08.05.2006.

¹⁰ New insertion of "S.No. 162" .vide No.2005-51 dt. 08.05.2006.

¹¹ New insertion of "S.No. 163" vide No. 2005-56 dt. 01.06.2006.

¹² New insertion of "S.No. 164" vide No. 2005-56 dt. 01.06.2006.

¹³ New insertion of "S.No. 165" vide No. 2005-56 dt. 01.06.2006.

166.	¹ Glucose-D	4	
167.	² Chakla and belan made of wood.	4	
168.	³ All types of washing soap in cake form but excluding detergents, powder and liquid forms	4	

1 New insertion of "S.No. 166" vide No. 2005-63 dt. 05.07.2006.
2 New insertion of "S.No. 167" vide No. 2005-63 dt. 05.07.2006.
3 New insertion of "S.No. 168" vide No. 2005-78 dt. 11.08.2006.

Part-A

(See S. No. 65 of Schedule IV)

GOODS UNDER CATEGORY OF IT PRODUCTS

S. No	Description of Goods	Rate of Tax %
1	Word processing machines, Electronic typewriters.	4
2	Electronic calculators	4
3	¹ Computer system and peripherals, computer printers and electronic diaries.	4
4	D C Micromotors, Stepper motors of an output not exceeding 37.5 watts.	4
5	Uninterrupted power supply (UPS)	4
6	Permanent magnets and articles intended to become permanent magnet (ferrites)	4
7	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and tele communication apparatus for carriage-current lien systems or for digital line systems; vedio phones.	4
8	Microphones, multimedia speakers, headphones, earphones and combines microphone/ speaker sets.	4
9	Telephone answering machines	4
10	Prepared unrecorded media for sound recording or similar recording of other phenomena including Compact Disc (CD) and Digital Versatile Disc (DVD)	4
11	IT software on any media.	4
12	Transmission appartus other than apparatus for radio broadcasting or TV broadcasting, Transmission apparatus incorporating reception apparatus, cellular telephones.	4
13	Radio communication receivers, Radio Pagers.	4
14	Aerials and antennas.	4
15	LCD Panels, LED panels.	4
16	Electrical capacitors fixed, variable or adjustable (pre-set).	4
17	Electrical resistors (including rheostats and potentiometers) other than heating resistors	4

¹ Substituted for "Computer system and peripherals, electronic diaries." vide No. 2005-56 dt. 01.06.2006.

18	Printed Circuits	4
19	Switches, Connectors and Relay for up to 5 amps at voltage not exceeding 250 volts, electronic fuses	4
20	Data / Graphic Display Tubes other than TV Picture tubes.	4
21	Diodes, transistors & similar semi-conductor device, photo sensitive semi conductor devices, including photo voltaic cells whether or not assembled in modules or made-up in to panels; light emitting diodes; mounted piezo -electric crystals	4
22	Electronic Integrated Circuits and Micro assemblies	4
23	Signal Generators	4
24	Optical fibre cables and joining kits and joining materials thereof	4
25	Optical fibre and optical fibre bundles and joining kits and joining materials thereof	4
26	Liquid Crystal Devices, flat panel display devices.	4
27	Cathode Ray Oscilloscopes, Spectrum analysers, Cross talk meters, gain measuring instruments, distortion factor meters, psophometres, network and logic analysers and Signal analysers.	4
28	Parts of 1 to 27 above.	4

Part-B

(See S. No. 69 of Schedule IV)

GOODS UNDER CATEGORY OF INDUSTRIAL INPUTS

S. No	Description of Goods	Rate of Tax %
1	Animal (including fish)fats, oils, crude, refined or purified	4
2	Glycerol, crude, glycer of waters and glycerol lyes.	4
3	Vegetable waxes (other than triglycerides) bees wax, other insect waxes and supermaceti, whether or not refined or coloured	4
4	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas	4
5	Liquid glucose (non-medicinal), Dextrose Syrup	4
6	Denatured ethyl alcohol of any strength	4
7	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with manganese content of 20% or more, calculated on dry weight	4
8	Copper ores and concentrates	4
9	Nickel ores and concentrates	4
10	Cobalt ores and concentrates	4
11	Aluminium ores and concentrates	4
12	Lead ores and concentrates	4
13	Zinc ores and concentrates	4
14	Tin ores and concentrates	4
15	Chromium ores and concentrates	4
16	Tungsten ores and concentrates	4
17	Uranium or thorium ores and concentrates	4
18	Molybdenum ores and concentrates	4
19	Titanium ores and concentrates	4
20	Niobium, Tantalum, Vanadium or Zirconium ores and concentrates	4
21	Precious metal ores and concentrates	4
22	Other ores and concentrates	4
23	Granulated slag (slag sand) from the manufacture of iron or steel.	4

24	Benzole	4
25	Toluole	4
26	Xylol	4
27	Napthalene	4
28	Phenols	4
29	Creosole oils	4
30	Normal Paraffin	4
31	Butadine	4
32	Fluorine, Chlorine, Bromine and Iodine.	4
33	Sulphur, sublimed or precipitated, colloidal Sulphur	4
34	Carbon (carbon black & other forms of carbon not elsewhere specified or included)	4
35	Hydrogen, rare gases other than non-metals	4
36	Alkali or alkaline earth metals, rare earth metals, scandium and yttrium, whether or not intermixed or interalloyed, mercury.	4
37	Hydrogen chloride (hydrochloric acid), chlorosulphuric acid.	4
38	Sulphuric acid and anhydrides thereof, Oleum	4
39	Nitric acid, Sulphonitric acids	4
40	Diphosphorous pentoxide, phosphoric acid and polyphosphoric acids.	4
41	Oxides of boron, boric acids.	4
42	Halides and halide oxides of non-metals	4
43	Sulphides of non-metals, commercial phosphorus trisulphide	4
44	Ammonia, anhydrous or aqueous solution.	4
45	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash) peroxides of sodium or potassium.	4
46	Hydroxide and peroxide of magnesium, oxides, hydroxides and peroxides of Strontium or Barium	4
47	Aluminium hydroxide	4
48	Chromium oxides and hydroxides.	4
49	Manganese oxides.	4
50	Iron oxides and hydroxides	4
51	Cobalt oxides and hydroxides commercial cobalt oxides.	4
52	Titanium oxides.	4

53	Lead oxides, Red lead and Orange lead	4
54	Hydrazine & hydroxylamine and their inorganic salts other inorganic bases, other metal oxides, hydroxides and peroxides.	4
55	Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.	4
56	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides, iodides and iodide oxides.	4
57	Bleach liquid, Bleaching powder, sodium hypochlorides	4
58	Chlorates and perchlorates, Bromates and Perbromates, Iodates and periodates.	4
59	Sulphides, Polysulphides.	4
60	Dithionites and sulfoxylates.	4
61	Sulphites, thiosulphates	4
62	Sodium sulphates, alums, Peroxosulphates (Persulphates), Sodium Hydrogen sulphate, Ferrous sulphate, Copper sulphate, Ammonium alum, potash alum and ferric alum, Manganese sulphate, Strontium sulphate	4
63	Nitrites and Nitrates	4
64	Phosphinates (hypophosphites,), phosphonates (phosphites) ; and polyphosphates	4
65	Carbonates, peroxocarbonates (percarbonates), commercial ammonium carbonates containing ammonium carbonate.	4
66	Cyanides, cyanide oxides and complex cyanides.	4
67	Fulminates, cyanates and thiocyanates	4
68	Silicates, commercial alkali metal, silicates or sodium, sodium metasilicates, sodium metasilicates of Potassium, Magnesium Trisilicate	4
69	Borates, peroxoborates (perborates)	4
70	Sodium bichromate	4
71	Sodium dichromate.	4
72	Potassium dichromate.	4
73	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) & their compounds	4

74	Isotopes other than those mentioned at Serial No. 73 above and compounds inorganic or organic of such isotopes,	4
75	Compounds, inorganic or organic of rare earth metals, or yttrium or of scandium or of mixtures of these metals.	4
76	Hydrogen peroxide	4
77	Phosphides, whether or not chemically defined excluding ferrophosphorus.	4
78	Silicon carbides	4
79	Calcium carbides.	4
80	Ethylene, Propylene,	4
81	Cyclic Hydrocarbons.	4
82	Halogenated derivatives of Hydrocarbons.	4
83	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons whether or not halogenated.	4
84	Methanol	4
85	Di- Ethylene Glycol, Mono-Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.	4
86	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives,	4
87	Halogenated, sulphonated nitrated or nitrosated derivatives of phenols or phenol alcohols.	4
88	Ethers, ether alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) & their halogenated	4
89	Expoxides, epoxyalcohols, epoxyphenols & epoxyethers, with a three membered ring and their halogenated sulphonated,	4
90	Ethylene Oxide	4
91	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated nitrosated	4
92	Aldehydes whether or not with other oxygen function, cyclic polymers of aldehydes. Paraformaldehyde.	4
93	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of Serial No. 92 above	4

94	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated	4
95	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids	4
96	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated derivatives.	4
97	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacid their halogenated	4
98	Phosphoric ester and their salts, including lactophosphates, their halogenated, sulphonated nitrated or nitrosated derivatives.	4
99	Esters of other inorganic acids (excluding ester of hydrogen halides) and their salts, their halogenated sulphonated nitrated.	4
100	Amine-function compounds	4
101	Oxygen- function amino-compounds.	4
102	Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipids.	4
103	Carboxamide-function compounds, amide-function compounds of carbonic acid.	4
104	Carboxamide-function compounds including saccharin and its salts and imine function compounds.	4
105	Nitrile-function compounds.	4
106	Diazo-, Azo- or azoxy-compounds.	4
107	Organic derivatives of hydrazine or of hydroxylamine.	4
108	Organo-sulphur compounds.	4
109	Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic acid and their derivatives.	4
110	Heterocyclic compounds with oxygen heteroatom(s) only.	4
111	Heterocyclic compounds with nitrogen heteroatom(s) only.	4
112	Nucleic acids and their salts, other heterocyclic compounds.	4

113	Sulphonamides.	4
114	Glycosides, natural or reproduced by synthesis and their salts, ethers esters and other derivatives.	4
115	Vegetable alkaloids natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.	4
116	Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives, excluding catechu or gambiar	4
117	Synthetic organic tanning substances, inorganic tanning substances, tanning preparations, whether or not containing natural excluding catechu or gambiar	4
118	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding annimal black) exlcuding catechu or gambiar	4
119	Synthetic organic colouring matter whether or not chemically defined, preparations based on synthetic organic colouring matter, excluding catechu or gambiar	4
120	Colour lakes and preparation based on colour lakes.	4
121	Master Batches, other colouring matter including ultra marine blue	4
122	Textile Finishing agents. Textile Printing Binder-PVC Copolymer. Textile Non-woven binder-PVA copolymer. Lamination emulsion-PVA copolymer. Packaging emulsion-PVA copolymer. Sticker Emulsion-PVA copolymer. Binder for water based paint-PVA copolymer	4
123	Prepared pigments and all their derivatives	4
124	Glass frit and other glass in the form of powder granules or flakes.	4
125	Prepared driers.	4
126	Pigments(including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints(including enamels), stamping foils.	4
127	Casein, Caseinates and other case in derivatives casein glues.	4

128	Enzymes, prepared enzymes not elsewhere specified or included.	4
129	Artificial graphite, colloidal or semi-colloidal graphite, preparation based on graphite or other carbon in the form of pastes	4
130	Activated Carbon, Activated natural mineral products, animal black, including spend animal black	4
131	Residual lyes from manufacturing of wood pulp whether or not concentrated, desugared or chemically treated, including lignin sulphonate	4
132	Gums and turpentine oil	4
133	Rosin and resin acids and derivatives, thereof, rosin spirit and rosin oils, rosin gums.	4
134	Wood tar, wood tar oils wood creosote, wood naphtha vegetable pitch brewer pitch and similar preparation based on resin acid.	4
135	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products & preparations of a kind used in the textile, papers, leather or like industries	4
136	Prepared rubber accelerators, compound plasticisers for rubber or plastics, not elsewhere specified or included antioxidant preparations and other compounds stabilizers for rubber and for plastics.	4
137	Reducers and blanket wash/roller wash used in the printing industry.	4
138	Reaction initiators, reaction accelerators and catalytic preparations not elsewhere specified or included.	4
139	Mixed alkylbenzenes & mixed alkyl naphthalenes.	4
140	Chemical elements doped for use in electronics in the form of discs, wafers or similar forms chemical compounds doped for use in electronics	4
141	Industrial monocarboxylic fatty acids, acid oils from refining industrial fatty alcohols.	4
142	Retarders used in the printing industry	4
143	LLDPE / LDPE	4
144	HDPE	4
145	Polymers of propylene in primary forms	4

146	PVC (Poly Vinyl Chloride)	4
147	Acrylic polymers in primary forms	4
148	Polyacetals, other polyethers and epoxide resin, in primary forms, polycarbonates, alkyd resins, polyalkylesters & polyesters.	4
149	Polyethylene Terephthalate chips	4
150	Polymides in primary forms.	4
151	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms	4
152	Silicons in primary forms	4
153	Petroleum resins, coumarone-indene resins, polyperpenes, polysulphides, polysulphones.	4
154	Cellulose and its chemical derivatives & cellulose ethers, not else where specified in primary forms.	4
155	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemicals)	4
156	Ion-exchangers based on polymers in primary forms.	4
157	Self-adhesive plates, sheets, film, strip of plastics whether or not in rolls.	4
158	Thermocol	4
159	Flexible plain films.	4
160	Articles for packing of goods of plastics namely crates, containers, carboy bottles, jars, jerry cans, stoppers, lids, caps, but not including insulated wares and such other items used at the time of sale for the convenience of the customers including carry bags.	4
161	Natural rubber, balata gutta percha guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.	4
162	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strips, mixtures of any products	4
163	Reclaimed rubber, in primary forms or in plates, sheets or strips.	4

164	¹ Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber.	4
165	Mechanical wood pulp, chemical wood pulp, semi chemical wood pulp & pulps of other fibrous cellulosic materials.	4
166	Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags, packing container; of paper, paper board, whether in assembled or unassembled conditions.	4
167	Paper printed labels, paperboard printed labels.	4
168	Paper self-adhesive tape and printed wrappers used for packing.	4
169	Partially orient yarn, polyester texturised yarn and waste thereof.	4
170	Polyster staple Fibre & Polyster Staple Fibre Fill.	4
171	Polyester Staple Fibre waste.	4
172	Sacks and bags, of a kind used for packing of goods of jute, or of other textile base fibres.	4
173	Carboys, bottles, jars, phials of glass, of a kind used for the packing goods, stoppers, lids and other closures, of glass.	4
174	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, seals.	4
175	Ferro alloys	4
176	Zinc Oxide	4
177	Jute Yarn, Jute Cloth, Jute twine and Jute sheets	4
178	PP / HDPE Woven sacks, PP / HDPE Fabrics	4
179	Hessain cloth	4
180	Camphor	4
181	Woven Label Tapes	4
182	Empty cylinders of LPG	4
183	Natural Gas in ² Liquefied or Gaseous (except LPG, propane and Butane).	4
184	Synthetic flavoring essences	4

1 Substituted for “Compounded rubber, univalcanised, in primary forms or in plates, sheets or strip, other than unvulcanised rubber.” vide No. 2005-19 dt. 19.04.2006.

2 Substituted for “Liquefied” vide No.2005-05 dt. 11.4.06.

185	Naphtha	4
186	China Clay	4
187	Rubber Process Oil	4
188	Liquified Chlorine	4
189	Furnace Oil	4
190	Petrolieum Coke	4
191	Laterite	4
192	Silica Sand	4
193	Red Ocher	4
194	Felsphar	4
195	Chalk Powder	4
196	Hydrated Lime	4
197	Quartz Powder	4
198	Sodium Fypo Chlorite	4
199	Carbon Tapping Electrode	4
200	Carbon Catalyst	4
201	Sodium Hydroxide	4
202	Acetylene Gas	4
203	Non -Edible Oil (other than hair oils)	4
204	Soapstone	4
205	Residual Furance Oil	4
206	HydroSulphite of Soda	4
207	Sodium Bicarbonate	4
208	Dyes & Dyestuffs excluding paints, enamels, cement based water colours, dry distempers, oil based distempers, emulsion paints including acrylic and plastic emulsion paints, lacquers including cellulose lacquers, varnishes, all types of synthetic adhesives, all types of polish, bale oil, white, double boiled linseed oil, thinners, all kind of paint removers and all kinds of wall papers.	4
209	¹ [Deleted]	4
210	Threads including fire resistance thread	4
211	Wooden Heel	4
212	Buttons, Elastics, Zip, Zip Fastners, foam, Nylon Tape and Lace	4
213	Antisatic Insole	4

1 Deleted "Gwar seed, gwar refined dal or split, gwar gum powder, Dhencha and Punwad." vide No. 2005-126, Dated 08.02.2007.

214	Barely Malt	4
215	P.U.Foam sheet	4
216	¹ Marble and granite block and laffer.	4
217	² Rough Kota stone.	4
218	Stainless steel ingots, billets, blooms, flats, flat bars, patta and circles.	4
219	Rectified spirit	4
220.	³ Rough sand stone blocks of dimensions not less than 1.5' x 1.5' x 1'.	4
221.	⁴ Abrasives and emery stone.	4
222.	⁵ Copper wire including super enameled copper wire, submersible copper winding wire and double cotton covered copper wire.	4
223	⁶ Transformer Tank and accessories thereof	4
224	⁷ Core Clamp, Clamping Ring and Aluminum Member.	4
225	⁸ Insulating materials, that is to say, insulating varnish, insulating tape, polyester film, leatherized paper, empire and fibre glass cloth and empire and fibre glass sleeve	4
226	⁹ H.V./L.V. bushing (insulator).	4
227	¹⁰ H.V./L.V. metal parts of brass and aluminum.	4
228	¹¹ Transformer oil.	4
229	¹² Electrical grade insulating paper/Kraft paper/press board.	4
230	¹³ Double paper covered (DPC) and super enameled (SEM) wire and strips of copper and aluminum.	4
231	¹⁴ C.R.G.O./Electrical lamination.	4

1 Substituted for "Marble and granite Block" vide No. 2005-19 dt. 19.04.2006.

2 Substituted for "Rough Kota Stone of thickness more than 55mm." vide notification No. 06-21 dated 28.04.2007.

3 Added vide No.2005-05 dt. 11.4.06.

4 Added "Abrasive stone (Batti)" vide No.2005-05 dt. 11.4.06; Added ; Further substituted as "Abrasive stone (Batti) and emery stone" vide No. 2005-30 dated 28.04.2006; and present entry substituted vide 2007-138 dt. 09.03.2007.

5 Added vide No.2005-05 dt. 11.4.06.

6 to 14 Added vide 2005-19 dt. 19.04.2006.

232.	¹ Cork sheet.	4
233.	² Sleeving.	4
234.	³ H.V./L.V. coil of copper and aluminum.	4
235.	⁴ Non-ferrous metal sheet (including foil) circle, wires, strips and scrap.	4
236.	⁵ Nickel and copper cathode.	4
237.	⁶ Copper tubes for refrigeration and cooling plants.	4
238.	⁷ Coconut shell coke and met coke.	4
239.	⁸ Silica gel.	4
240.	⁹ Welding rod.	4
241.	¹⁰ Isabgol.	4
242.	¹¹ Battery lead, lead ash and separator for storage.	4
243.	¹² Micro-cellular sheets, PVC sole, leather board, latex rubber for footwear.	4
244.	¹³ Used burnt oil.	4
245.	¹⁴ Circlip.	4
246.	¹⁵ Tread Rubber; Bonding gum; and Baked vulcanizing cement.	4
247.	¹⁶ Investment powder.	4
248.	¹⁷ Acetone.	4
249.	¹⁸ MIBK (Methyl Iso Butyl Ketone).	4
250.	¹⁹ MEK (Methyl Ethyl Ketone).	4
251.	²⁰ NBA (Normal Butyl Alcohol).	4
252.	²¹ Ethyl Acetate.	4
253.	²² Butyl Acetate.	4
254.	²³ IPA (Iso Propyl Alcohol).	4
255.	²⁴ DAA (Di Acetone Alcohol).	4
256.	²⁵ Phthalic Anhydride.	
257.	²⁶ Maleic Anhydride.	4
258.	²⁷ Pentaerythritol.	4

1 to 3 Added vide No. 2005-30 dt.28.04.2006.

4 Added vide No. 2005-30 dt.28.04.2006.

5 to 10 Added vide No. 2005-19 dt.19.04.2006.

11 & 12 Added vide No. 2005-30 dt.28.04.2006.

13 to 15 Added vide No. 2005-51 dt.08.05.2006.

16 to 27 Added vide No. 2005-56 dt.01.06.2006.

259.	¹ Hexamine.	4
260.	² CNSL RESIN (Cashew Nut Shell Liquid Resin).	4
261.	³ Industrial lacquers.	4
262.	⁴ Perforated sheets.	4
263.	⁵ Latex Foam.	4
264.	⁶ Saw Dust.	4
265.	⁷ Tumba seed, Ratanjyot, Nimoli and Karanj.	4
266.	⁸ Plaster of Paris.	4
267.	⁹ Calcined magnesite and Magnesium Chloride.	4
268.	¹⁰ Chemicals not specified elsewhere in this Schedule or in any other Schedule.	4
269.	¹¹ Gelatin and gelatin capsule.	4
270.	¹² Toluene, O-xylene and Mix-xylene	4
271.	¹³ Papad-khar	4
272.	¹⁴ CBFS (Carbon Black Feed Stock)	4
273.	¹⁵ C-9 (Known by whatever name)	4
274.	¹⁶ Wood glue.	4
275.	¹⁷ Liquid Hydro Carbon manufactured from plastic waste.	4
276.	¹⁸ Sugarcane. [w.e.f. 01.04.2006]	4
277.	¹⁹ PET Perform	4

1 to 8 Added vide No. 2005-56 dt.01.06.2006.

9 Added vide No. 2005-102 dt.10.10.2006.

10 to 13 Added vide No. 2007-138 dt.09.03.2007.

14 to 16 Added vide No. 2007-138 dt.09.03.2007.

17 Added vide No. F.12(7) FD/ Tax/07-24 dt.31.05.2007.

18 Added vide No. F.12(29) FD / Tax /07-30 dt. 26.07.2007

19 Added vide No. 07-34 dated 18.08.2007.

SCHEDULE V

(See section 4)

GOODS TAXABLE AT 12.5%

S. No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	Goods not covered in any other Schedule under the Act or under any notification issued under section 4 of the Act.		

SCHEDULE VI

(See section 4)

GOODS TAXABLE AT SPECIAL RATES

S. No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	*[Foreign liquor]	20	
2.	High and Light Speed Diesel Oil	20	
3.	Molasses	20	
4.	Aviation spirit	28	
5.	Petrol	28	
6.	Bhang	50	
7.	Opium.	50	

~~*[The entry "Foreign Liquor" deleted vide 2007-47 dt. 13.09.2007]~~

This shall have effect from April 1, 2006.

[No. F.12 (63) FD/ TAX / 2005-158]

By Orders of the Governor

(Subir Kumar)

Deputy Secretary to Government.

DISCLAIMER

While every effort has been made to avoid any error or omission in this publication, however, for all legal purposes the publication of relevant notifications in the Rajasthan Gazette Extraordinary shall be treated as the authoritative and correct version.

