SCHEDULE

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

(From 1.4.2005 upto 30.06.10)

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 31.1.2006
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 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.*		Nil %	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 Gazette and components and parts thereof.***		Nil %	1.2.2006 to date
3.	Animal driven carts including bullock carts		Nil %	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).***		Nil %	1.2.2006 to date
4.	Aquatic feed, cattle feed, poultry feed, their concentrates, animal feed suppliments and animal feed additives grass, hay, straw, cotton seed oil cakes excluding.- a) other oil cakes, b) all varieties of de-oiled cakes.		Nil %	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) other oil cakes, ii) Rice bran;		Nil %	1.5.2005 to 30.4.2010
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, **sarki pend** and de-oiled cakes, but excluding – i) other oil cakes, ii) Rice bran;		Nil %	1.5.2010 to date
5	Betel leaves.		Nil %	1.4.2005 to date
6	Books including almanacs, panchanges, timetables for passenger transport services and periodicals, but excluding - annual reports, application forms, account books, calenders, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes.		Nil %	1.4.2005 to 30.4.2005
6	Books including almanacs, panchanges, timetables for passenger transport services and periodicals, **maps charts, orreries and globes,** but excluding - annual reports, application forms, account books, calenders, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes.		Nil %	1.5.2005 to 30.1.2006

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
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, calenders, 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.		Nil %	1.2.2006 to date
7	Bread (excluding pizza bread), in loaf, rolls or in slices, toasted or otherwise except when served for consumption.		Nil %	1.4.2005 to date
8	Broomsticks and brushes of a type used to clean floor including toilet floor.		Nil %	1.4.2005 to 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 Schdule appllies.		Nil %	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.		Nil %	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 & 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. sold during the period from 1st May 2005 to 31st March 2006.		Nil %	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 & 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 2006.		Nil %	1.5.2006 to 30.9.2006
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form; (b) The flour of wheat & 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, 2007.		Nil %	1.5.2006 to 31.3.2007
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken (b) The flour of wheat & 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.		Nil %	1.5.2006 to 31.3.2008
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form; (b) The flour of wheat & 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.		Nil %	1.5.2006 to 31.3.2010
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form; (b) The flour of wheat & 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 2011 or the date on which the Goods and Services Tax Act comes into force, whichever is earlier.		Nil %	1.5.2006 to 31.3.2011
10	Chalk Stick		Nil %	1.4.2005 to date
11	Charcoal and Badami Charcoal		Nil %	1.4.2005 to date
12	Charkha, Ambar Charkha, and other implements used in the production of handspun yarn.		Nil %	1.4.2005 to 30.4.2005
12	Charkha, Ambar Charkha, and other implements used in the production of handspun yarn **Khadi garments, made-ups and other goods prepared from hand-spun yarn.**		Nil %	1.5.2005 to 31.1.2006

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
12	***(a) Charkha, Ambar Charkha, and other implements used in the production of handspun yarn and components, parts and accessories of any of them,***		Nil %	1.2.2006 to date
	(b) Khadi garments,			
	(c) Made-ups and other goods prepared from handspun yarn.			
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.*		Nil %	1.4.2005 to date
14	Gandhi Topi		Nil %	1.4.2005 to date
15	Clay lamps		Nil %	1.4.2005 to date
16	Contraceptives of all types		Nil %	1.4.2005 to date
17	Cotton and silk yarn in hank		Nil %	1.4.2005 to date
18	Curd, Lassi, butter milk and separated milk except when served for consumption.		Nil %	1.4.2005 to 31.1.2006
18	***(a) Buttermilk,***		Nil %	1.2.2006 to date
	(b) Separated milk,			
	(c) Lassi,			
	(d) Curd (excluding curd whether or not sweetened or flavoured when sold under a brand name),			
	Except when served for consumption.			
19	Earthen pot		Nil %	1.4.2005 to date
20	Electricity		Nil %	1.4.2005 to date
21	Firewood		Nil %	1.4.2005 to 30.4.2005
21	Firewood excluding casuarina poles and eucalyptus logs and cut sizes thereof.		Nil %	1.5.2005 to 31.1.2007
21	(a) Firewood excluding Casuarina Poles and eucalyptus logs and cut sizes thereof,		Nil %	1.1.2008 to date
	(b) Fuel made from solid waste procured from any local bodies or on their behalf.			
	(c) Biomass pellets.		Nil %	1.11.2008 to date
21A	L. P. G. supplied in cylinders containing upto 14.5 kg. of L.P.G. for domestic use.		Nil %	7.6.2008 to date
22	Fishnet and fishnet fabrics		Nil %	1.4.2005 to 30.4.2005
22	**Fishnet, fishnet fabrics, fish seeds, prawn seeds and shrimp seeds.**		Nil %	1.5.2005 to date
23	Fresh plants, saplings and natural flowers excluding Mahua flowers		Nil %	1.4.2005 to date
24	Fresh vegetables and potatoes, sweet potatoes, yam (elephant's foot), onions, fresh fruits excluding wet dates.		Nil %	1.4.2005 to 31.1.2006
24	Fresh vegetables and potatoes, sweet potatoes, yam (elephant's foot), onions, fresh fruits excluding wet dates **except when sold in frozen state or in sealed container.**		Nil %	1.2.2006 to date
25	Garlic and Ginger		Nil %	1.4.2005 to date
26	Glass Bangles		Nil %	1.4.2005 to 30.4.2005
26	**Bangles made from any material except precious metals.**		Nil %	1.5.2005 to date
27	Goods of incorporeal or intangible character, other than those notified under entry 39 in Schedule C.		Nil %	1.4.2005 to date
28	Human blood and human blood plasma.		Nil %	1.4.2005 to 31.1.2008
28	**Human blood and its components and products thereof.**		Nil %	1.2.2008 to date
29	Idols of deities in clay or Plaster of Paris		Nil %	1.4.2005 to date
30	Indigenous handmade musical instruments as may be notified by the State Government from time to time in the *Official Gazette.*		Nil %	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.**		Nil %	1.2.2006 to date
31	Kumkum in any form including bindi, alta and sindur		Nil %	1.4.2005 to date
32	Leaf plates and cups		Nil %	1.4.2005 to date
33	Meat, flesh of poultry and seafood, 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.		Nil %	1.4.2005 to 31.1.2006

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
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.***		Nil %	1.2.2006 to 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		Nil %	1.4.2005 to date
35	National flag		Nil %	1.4.2005 to date
36	Non-judicial stamp paper when sold by Government Treasuries; postal items like envelopes, post cards etc. when sold by Government.		Nil %	1.4.2005 to date
37	Organic manure (excluding oil cakes and de-oiled cakes).		Nil %	1.4.2005 to date
38	Plantain leaves		Nil %	1.4.2005 to 7.8.2006
38	Rakhee		Nil %	8.8.2006 to date
39	Poha, lahya and chirmura		Nil %	1.4.2005 to date
40	Raw wool		Nil %	1.4.2005 to date
41	Seeds of all types		Nil %	1.4.2005 to 30.4.2005
41	Seeds of all types **excluding seeds to which any other entry of this schedule or of schedule 'C' applies.**		Nil %	1.5.2005 to date
42	Semen including frozen semen		Nil %	1.4.2005 to date
43	Silk worm laying, cocoon and raw silk		Nil %	1.4.2005 to date
44	Slate and slate pencils but not including writing boards		Nil %	1.4.2005 to date
45	Sugar, fabric 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.		Nil %	1.4.2005 to 31.1.2006
45	Sugar, fabric 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 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."		Nil %	1.2.2006 to 31.3.2007
45	Sugar and fabric 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).		Nil %	1.4.2007 to 31.3.2010
45	Sugar and fabric 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) **but excluding those specified in schedule 'C'.**		Nil %	1.4.2010 to date
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).		Nil %	1.4.2007 to date
46	Tender green coconut		Nil %	1.4.2005 to date
47	Toddy, Neera and Arak		Nil %	1.4.2005 to date
48	Unprocessed salt.		Nil %	1.4.2005 to 30.4.2005
48	Salt, that is to say, common salt including iodised salt.		Nil %	1.5.2005 to date
49	Water other than,__ (a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (b) water sold in sealed container.		Nil %	1.4.2005 to 31.1.2006
49	Water other than,__ (a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (b) water sold in sealed container. **(c)water for injection**		Nil %	1.2.2006 to date
50	(a) Goods covered by Public Distribution System, (except kerosene) (b) Goods supplied from bond to foreign going ships and aircrafts,		Nil %	1.5.2005 to 31.1.2006

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
	(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 Tourism Development Corporation.*			
50	(a) Goods **distributed through** the Public Distribution System, (except kerosene)		Nil %	1.2.2006 to date
	(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.			
51	During the period from 1st May 2005 to 31st March, 2006:-		Nil %	1.5.2005 to 31.3.2006
	(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.			
51	During the period from 1st May 2006 to 31st March 2010:-		Nil %	1.5.2006 to 31.3.2010
	(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.			
51	During the period from 1st May 2006 to 31st March 2011 or the date on which the Goods and Services Tax Act comes into force, whichever is earlier :-		Nil %	1.5.2006 to 31.3.2011 or the date on which the Goods and Services Tax Act comes into force, whichever is earlier.
	(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,			
52	Khandsari Sugar		Nil %	16.11.2005 to 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.		Nil %	1.2.2006 to date
54	Lac, Shellac and their products sold during the period upto 31st March, 2007		Nil %	13.11.2006 to 31.3.2007
54	Lac, Shellac and their products		Nil %	1.4.2007 to date
55	Incense sticks commonly known as, *agarbatti, dhoop, dhupkadi or dhupbatti.*		Nil %	1.7.2009 to 30.4.2010
55	a) Incense sticks commonly known as, ***agarbatti, dhoop, dhupkadi or dhupbatti.***		Nil %	1.5.2010 to date
	b) Camphor		Nil %	
	c) Dhoop including loban		Nil %	

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
56	Solar energy devices as may be notified, from time to time, by State Government in the Official Gazette and spare parts thereof.]		Nil %	1.7.2009 to date
57	Katha (Catechu)		Nil %	1.5.2010 to date
58	Handmade Laundry Soap manufactured by Units certified by the Maharashtra State Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960, but excluding detergent.		Nil %	1.5.2010 to date
59	Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st May 2012.		Nil %	1.6.2010 to 31-05--2012

Schedule B

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

Sr.No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
1	*2*	*3*	*4*	5
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 31.1.2008
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%	1.2.2008 to 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 precious metal of fineness of not less than fifty per cent.		1%	1.4.2005 to date
3	Precious Stones including diamonds, semi precious stones and pearls whether real or cultured.		1%	1.4.2005 to date
4	Imitation Jewellery, beads of glass, plastics or of any metal other than precious metals and parts and components thereof.		1%	1.7.2009 to 30.4.2010
4	**Hairpins,** Imitation Jewellery, beads of glass, plastics or of any metal other than precious metals and parts and components thereof.		1%	1.5.2010 to date

Schedule C

LIST OF GOODS FOR WHICH THE RATE OF TAX IS 4% or 5%

Sr.No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
(1)	(2)	3	(4)	5
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 types.		4%	1.2.2006 to 31.3.2010
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 types.**		5%	1.4.2010 to date

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
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)		4%	1.4.2005 to 31.3.2010
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)		5%	1.4.2010 to date
3.	All kinds of bricks including fly ash bricks and refractory bricks and monolithics, asphaltic roofing tiles, earthen roofing tiles.		4%	1.4.2005 to 31.3.2010
3.	All kinds of bricks including fly ash bricks and refractory bricks and monolithics, asphaltic roofing tiles, earthen roofing tiles.		5%	1.4.2010 to 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		4%	1.4.2005 to 31.3.2010
4.	(a) Cotton yarn but not including in cotton yarn waste;		4%	1.4.2010 to date
	(b) Save as provided in clause (a) above, any yarn whether covered with any material or not; sewing thread, waste of any of them.		5%	
	excluding cotton and silk yarn in hanks as covered under entry 17 of Schedule A.			
5.	Aluminum conductor steel reinforced.		4%	1.4.2005 to 31.3.2010
5.	Aluminum conductor steel reinforced.		5%	1.4.2010 to date
6.	Aluminum, its alloys and products as may be notified from time to time by the State Government in the *Official Gazette.*		4%	1.4.2005 to 31.3.2010
6.	Aluminum, its alloys and products as may be notified from time to time by the State Government in the *Official Gazette.*		5%	1.4.2010 to date
7.	Arecanut powder, betel nut and raw cashew nut.		4%	1.4.2005 to 31.3.2010
7.	Arecanut powder, betel nut and raw cashew nut.		5%	1.4.2010 to date
8.	Aviation Turbine Fuel sold to a Turbo-prop aircraft.		4%	1.4.2005 to date
	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.			
9.	Bagasse		4%	1.4.2005 to 31.3.2010
9.	Bagasse		5%	1.4.2010 to date
10.	Bamboo		4%	1.4.2005 to 31.3.2010
10.	Bamboo		5%	1.4.2010 to date
11.	Bearings		4%	1.4.2005 to 31.3.2010
11.	Bearings		5%	1.4.2010 to date

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
12.	Beedi leaves		4%	1.4.2005 to 31.3.2010
12.	Beedi leaves		5%	1.4.2010 to date
13.	Beltings		4%	1.4.2005 to 31.3.2010
13.	Beltings		5%	1.4.2010 to date
14.	Bicycles, tricycles, cycle rickshaws		4%	1.4.2005 to 30.4.2005
14	Bicycles, tricycles, cycle rickshaws *and parts, components and accessories and tyres and tubes thereof.*		4%	1.5.2005 to 31.3.2010
14	Bicycles, tricycles, cycle rickshaws and parts, components and accessories and tyres and tubes thereof.		5%	1.4.2010 to date
15.	Biomass briquettes		4%	1.4.2005 to 31.3.2010
15.	Biomass briquettes		5%	1.4.2010 to date
16.	Bone meal		4%	1.4.2005 to 31.3.2010
16.	Bone meal		5%	1.4.2010 to date
17.	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940.		4%	1.4.2005 to 31.3.2010
17.	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940.		5%	1.4.2010 to date
18.	Castings of non-ferrous metals.		4%	1.4.2005 to 31.3.2010
18.	Castings of non-ferrous metals.		5%	1.4.2010 to date
19.	Centrifugal, monobloc and submersible pumps and parts thereof.		4%	1.4.2005 to 30.4.2005
19	Centrifugal, monobloc and submersible pumps **and pump sets** and parts thereof		4%	1.5.2005 to 31.3.2010
19	Centrifugal, monobloc and submersible pumps and pump sets and parts thereof		5%	1.4.2010 to 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 schedule applies.		4%	1.4.2005 to 30.4.2005
20	During the period starting on or after 1st April 2006 :- Rice, wheat and pulses in whole grain, split or broken form.		4%	1.4.2006 to 31.3.2007
20	During the period starting on or after 1st April 2007 :- Paddy and Rice, wheat and pulses in whole grain, split or broken form.		4%	1.4.2007 to 30.9.2007
20	During the period starting on or after 1st October 2007 :- Paddy and Rice, wheat and pulses in whole grain, split or broken form.		4%	1.10.2007 to 31.3.2008
20	During the period starting on or after 1st April 2008 :- Paddy and Rice, wheat and pulses in whole grain, split or broken form.		4%	1.4.2008 to 31.3.2009
20	During the period starting on or after 1st April 2008 to 31st March 2010 :- Paddy and Rice, wheat and pulses in whole grain, split or broken form.		4%	1.4.2009 to 31.3.2010
20	**Deleted**			w.e.f. 1.4.2010
21	Clay		4%	1.4.2005 to 30.4.2005
21.	Clay including fire clay, fine china clay and ball clay.		4%	1.5.2005 to 31.3.2010
21.	Clay including fire clay, fine china clay and ball clay.		5%	1.4.2010 to date
22.	Coal including coke in all its forms but excluding charcoal.		4%	1.4.2005 to date
23.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.		4%	1.5.2005 to 31.3.2010
23.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.		5%	1.4.2010 to date
24.	Coir and coir products excluding coir matresses.		4%	1.4.2005 to 31.3.2010
24.	Coir and coir products excluding coir matresses		5%	1.4.2010 to date

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
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.		4%	1.4.2005 to date
26.	Crucibles		4%	1.4.2005 to 31.3.2010
26.	Crucibles		5%	1.4.2010 to 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 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.		4%	1.4.2005 to date
28.	Dehydrated or Processed vegetables and mushrooms.		4%	1.4.2005 to 31.3.2010
28.	Dehydrated or Processed vegetables and mushrooms.		5%	1.4.2010 to date
29	(a) Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being 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 Cosmetics Act, 1940 and includes devices notified by the Central Government under sub-clause (iv) of clause (b) of section 2 of the said Act, but does not include mospuito repellants in any form.		4%	1.4.2005 to 30.4.2005
29	Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being 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 Cosmetics Act, 1940, but does not include mospuito repellants in any form.		4%	1.5.2005 to 31.1.2006
29	*(a) Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being 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 Cosmetics Act, 1940 but does not include mospuito repellants in any form.* *(b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drugs and Cosmetics Act, 1940*		4%	1.2.2006 to 31.3.2010

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
29	***(a) Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-***		5%	1.4.2010 to date
	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 Cosmetics Act, 1940 but does not include mospuito repellants in any form.			
	(b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drugs and Cosmetics Act, 1940			
29A	(a) Devices notified from time to time by the Central Government under sub-clause (iv) of clause (b) of section 3 of Drugs and Cosmetics Act, 1940.		4%	1.5.2005 to 31.3.2010
	(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.			
29A	(a) Devices notified form time to time by the Central Government under sub-clause (iv) of clause (b) of section 3 of Drugs & and Cosmetics Act, 1940.		5%	1.4.2010 to date
	(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.			
30.	Edible oils, oil cakes and excluding cotton seeds oil cakes and de-oiled cakes.		4%	1.4.2005 to 30.4.2005
30	Edible oil, edible oil in unrefined forms and oil cakes.		4%	1.5.2005 to 31.3.2010
30	Edible oil, edible oil in unrefined forms and oil cakes.		5%	1.4.2010 to 30.4.2010
30	Edible oil, edible oil in unrefined forms and oil cakes **excluding sarki pend.**		5%	1.5.2010 to date
31.	Electrodes.		4%	1.5.2005 to 31.3.2010
31.	Electrodes.		5%	1.4.2010 to
32.	Exercise book, graph book and laboratory note book		4%	1.4.2005 to 31.1.2006
32	Exercise book, graph book, *laboratory note book and* ***drawing books***		4%	1.2.2006 to 31.3.2010
32	**Exercise book, graph book,** ***laboratory note book and drawing books***		5%	1.4.2010 to date
33	Ferrous and non-ferrous domestic utensils, other than those made from precious metals		4%	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		4%	1.5.2005 to 31.3.2010
	(b) Domestic pressure cookers and pans;			
	(c) Buckets made of iron, steel, aluminium, plastic or any other material.			
33	(a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals		5%	1.4.2010 to date
	(b) Domestic pressure cookers and pans;			
	(c) Buckets made of iron, steel, aluminium, plastic or any other material;			
34.	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators but not including disinfectants.		4%	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.		4%	1.5.2005 to 31.3.2010

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
34.	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators, micronutrients but not including disinfectants.		5%	1.4.2010 to date
35.	Fibres of all types and fibre waste		4%	1.4.2005 to 31.3.2010
35.	Fibres of all types and fibre waste		5%	1.4.2010 to date
36.	Fireclay, coal, ash, coal boiler ash, coal cinder ash, coal powder clinker.		4%	1.4.2005 to 31.3.2010
36.	Fireclay, **coal ash,** coal boiler ash, coal cinder ash, coal powder clinker		5%	1.4.2010 to date
37	Flours of cereals and pulses whether singly or in mixed form including *atta, maida, rawa, and suji and besan.*		4%	1.4.2005 to 30.4.2005
37	During the periods starting on or after 1st April 2006:- (a) The flour of wheat and rice including atta, 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		4%	1.5.2005 to 31.3.2006
37	During the periods starting on or after 1st April 2006:- (a) The flour of wheat and rice including atta, 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*		4%	1.4.2006 to 31.3.2007
37	The periods starting on or after 1st April 2007:- (a) The flour of wheat and rice including atta, 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		4%	1.4.2006 to 31.3.2007
37	During the periods starting on or after 1st October 2007:- (a) The flour of wheat and rice including atta, 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		4%	1.4.2007 to 31.3.2010
37	**deleted**			*w.e.f. 1.4.2010*
38	Glucose-D		4%	1.4.2005 to 31.3.2010
38	Glucose-D		5%	1.4.2010 to date
39	Goods of intangible or incorporeal nature as may be notified from time to time by the State Government in the *Official Gazette.*		4%	1.4.2005 to 31.3.2010
39	Goods of intangible or incorporeal nture as may be notified from time to time by the State Government in the *Official Gazette.*		5%	1.4.2010 to date
40	Gur, jaggery, and edible variety of rub gur		4%	1.4.2005 to 30.4.2005
40	Gur, jaggery and edible variety of rub gur sold on or after 1st April 2006.		4%	1.4.2006 to 31.3.2010
40	deleted			***w.e.f. 1.4.2010***
41	Gypsum of all forms and descriptions		4%	1.4.2005 to 30.6.2009

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
41.	Gypsum of all forms and descriptions excluding gypsum boards		4%	1.7.2009 to 31.3.2010
41.	Gypsum of all forms and descriptions excluding gypsum boards		5%	1.4.2010 to date
42.	Hand pumps, Parts and fittings		4%	1.4.2005 to 31.3.2010
42	Hand pumps, Parts and fittings		5%	1.4.2010 to date
43.	Handloom woven *gamcha*		4%	1.4.2005 to 31.3.2010
43.	Handloom woven *gamcha*		5%	1.4.2010 to date
44.	Herbs, , bark, dry plant, dry root, commonly known as *jari booti* and dry flower.		4%	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.		4%	1.5.2005 to 31.3.2010
44	Herbs**, Katha (catechu),** gambiar**,** bark, dry plant, dry root, commonly known as jari booti and dry flower.		5%	1.4.2010 to 30.4.2010
44.	Herbs, gambiar, bark, dry plant, dry root, commonly known as jari booti and dry flower.		5%	1.5.2010 to date
45.	Hides and skins, whether in raw or dressed state		4%	1.4.2005 to date
46	Hose pipes.		4%	1.4.2005 to 30.4.2005
46.	Hose pipes **and fittings thereof.**		4%	1.5.2005 to 31.3.2010
46.	Hose pipes and fittings thereof.		5%	1.4.2010 to date
47.	Hosiery goods		4%	1.4.2005 to 31.3.2010
47.	Hosiery goods		5%	1.4.2010 to date
48	Hurriicane lantern and Kerosene Lamp and accessories and components thereof.		4%	1.4.2005 to 30.4.2005
48	Hurricane lantern and Kerosene Lamp, *kerosene lanterns, petromax lanterns, kerosene stoves, kerosene pressure stoves, petromax pressure lamps, pressure lamp, glass chimneys and lanterns, petromax gas mantles and accessories and components and parts thereof.*		4%	1.5.2005 to 31.1.2006
48	***deleted***			*we.f. 1.2.2006*
49	Husk and bran of cereals and pulses.		4%	1.4.2005 to 30.4.2005
49.	Rice Bran		4%	1.5.2005 to 31.3.2010
49.	Rice Bran		5%	1.4.2010 to date
50.	Ice		4%	1.4.2005 to 31.3.2010
50.	Ice		5%	1.4.2010 to 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.		4%	1.4.2005 to 30.6.2009
51	Hair Pins		4%	1.7.2009 to 31.3.2010
51	Hair Pins		5%	1.4.2010 to 30.4.2010
51	**deleted**			*w.e.f. 1.5.2010*
52	Incense sticks commonly known as agarbatti, dhupkathi or dhupbatti		4%	1.4.2005 to 31.1.2006
52.	**Incense sticks commonly known as agarbatti, Dhoop, *dhupkathi or dhupbatti***		4%	1.2.2006 to 30.6.2009
52	**Deleted**			*we.f. 1.7.2009*
53.	Industrial cables (High voltage cables, plastic coated cables, jelly filled cables, optical fibre cables).		4%	1.4.2005 to 31.3.2010
53.	Industrial cables (High voltage cables, plastic coated cables, jelly filled cables, optical fibre cables).		5%	1.4.2010 to date

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
54.	Industrial inputs and packing materials as may be notified from time to time, by the State Government in the *Official Gazett.*		4%	1.4.2005 to 31.3.2010
54.	Industrial inputs and packing materials as may be notified from time to time, by the State Government in the *Official Gazett.*		5%	1.4.2010 to date
55.	Iron and steel, that is to say,		4%	1.4.2005 to date
	(i) pig iron, spong iron and cast iron 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, 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.		4%	1.4.2005 to 31.3.2010
56.	IT Products as may be notified by the State Government from time to time.		5%	1.4.2010 to 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.		4%	1.4.2005 to date
58	Kerosene oil sold through the Public Distribution System		4%	1.4.2005 to 31.1.2008
58	(a) Kerosene oil sold through the Public Distribution System		4%	1.2.2008 to 6.6.2008
	(b) LPG for domestic use sold on or after 18th April 2006.			
	(b) [deleted]			*w.e.f. 7.6.2008*
58.	(a) Kerosene oil sold through the Public Distribution System		4%	7.6.2008 to 31.3.2010
58.	(a) Kerosene oil sold through the Public Distribution System		5%	1.4.2010 to date
59.	Knitting wool		4%	1.4.2005 to 31.3.2010
59.	Knitting wool		5%	1.4.2010 to date

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
60	Lac and Shellac		4%	1.4.2005 to 31.1.2006
60	*Lac, shellac and their products*		4%	1.2.2006 to 12.11.2006
60	*Lac, shellac and their products sold on or after 13st Novrmber 2006*		4%	13.11.2006 to 31.3.2007
60	*Deleted*			*w.e.f. 1.4.2007*
61.	Lignite		4%	1.4.2005 to 31.3.2010
61.	**Lignite**		5%	1.4.2010 to date
62.	Lime, lime stone, products of lime, dolomite		4%	1.4.2005 to 31.3.2010
62.	Lime, lime stone, products of lime, dolomite		5%	1.4.2010 to date
63.	Maize gluten and maize germ oil.		4%	1.4.2005 to 30.4.2005
63	***Deleted***			w.e.f. 1.5.2005
64.	Mixed PVC stabilizer		4%	1.4.2005 to 31.3.2010
64.	Mixed PVC stabilizer		5%	1.4.2010 to date
65.	Napa Slabs (Rough flooring stones)		4%	1.4.2005 to 30.4.2005
65	Napa Slabs (Rough flooring stones) ***and Shahabadi stones.***		4%	1.5.2005 to 31.3.2010
65	Napa Slabs (Rough flooring stones) and Shahabadi stones.		5%	1.4.2010 to date
66.	Newars		4%	1.4.2005 to 31.3.2010
66.	Newars		5%	1.4.2010 to 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*		4%	1.4.2005 to 31.3.2010
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*		5%	1.4.2010 to 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); (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)		4%	1.4.2005 to date

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
69.	Ores and minerals excluding sand		4%	1.4.2005 to 30.4.2005
69.	Ores and minerals		4%	1.5.2005 to 31.3.2010
69.	Ores and minerals		5%	1.4.2010 to date
70	Paper, News print, paper board, waste paper		4%	1.4.2005 to 30.4.2005
70.	Paper, News print, paper board and waste paper, **computer paper, stationery of all types, carbon paper and ammonia paper**		4%	1.5.2005 to 31.1.2006
70.	*(a) Paper, News print, paper board, waste paper,*		4%	1.2.2006 to 31.3.2010
	(b) All types of paper stationery for computer, carbon paper and ammonia paper			
70	(a) Paper, News print, paper board, waste paper,		5%	1.4.2010 to date
	(b) All types of paper stationery for computer, carbon paper and ammonia paper			
71.	Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax; slack wax.		4%	1.4.2005 to 31.3.2010
71.	Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax; slack wax.		5%	1.4.2010 to date
72.	Pipes of all varieties including G.I. Pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings		4%	1.4.2005 to 31.3.2010
72.	Pipes of all varieties including G.I. Pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings		5%	1.4.2010 to date
73.	Pizza bread		4%	1.4.2005 to 31.3.2010
73.	Pizza bread		5%	1.4.2010 to date
74	Plastic footwear		4%	1.4.2005 to 30.4.2005
74.	Plastic footwear **(moulded); hawai chappals and straps thereof**		4%	1.5.2005 to 30.6.2009
74.	[a] Plastic footwear **(moulded); hawai chappals and straps thereof**		4%	1.7.2009 to 31.3.2010
	(b) Plastic mats (Chatai)		4%	1.7.2009 to 31.3.2010
74	[a] Plastic footwear (moulded;: hawaii chappals and straps thereof		5%	1.4.2010 to date
	(b) Plastic mats (Chatai)		5%	1.4.2010 to date
75	Plastic granules, master batches		4%	1.4.2005 to 30.4.2005
75.	Plastic granules, master batches, **plastic powder and scrap.**		4%	1.5.2005 to 31.3.2010
75.	Plastic granules, master batches, plastic powder and scrap.		5%	1.4.2010 to 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		4%	1.4.2005 to 31.3.2010
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		5%	1.4.2010 to date
77.	Printing ink excluding toner and cartridges		4%	1.4.2005 to 30.4.2005
77.	Printing **and writing ink** excluding toner and cartridges		4%	1.5.2005 to 31.3.2010
77.	Printing ink and writing ink excluding toner and cartridges		5%	1.4.2010 to date
78	Processed salt.		4%	1.4.2005 to 30.4.2005
78	**Deleted**			w.e.f. 1.5.2005
79.	Pulp of bamboo, wood and paper		4%	1.4.2005 to 31.3.2010
79.	**Pulp of bamboo, wood and paper**		5%	1.4.2010 to date
80.	Rail coaches, engines and wagons		4%	1.4.2005 to 30.4.2005
80.	Rail coaches, engines and wagons **and parts thereof**		4%	1.5.2005 to 31.3.2010
80	Rail coaches, engines and wagons **and parts thereof**		5%	1.4.2010 to date

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
81	Readymade garments and 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.*		4%	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.		4%	1.5.2005 to 31.3.2010
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.		5%	1.4.2010 to date
82.	Renewable energy devices and spare parts as may be notified from time to time by the State Government in the *Official Gazette.*		4%	1.4.2005 to 31.10.2008
82.	Renewable energy devices as may be notified from time to time by the State Government in the *Official Gazette* **and spare parts thereof**		4%	1.11.2008 to 31.3.2010
82.	Renewable energy devices as may be notified from time to time by the State Government in the *Official Gazette* and spare parts thereof		5%	1.4.2010 to date
83.	Roasted pulses including gram		4%	1.4.2005 to 30.4.2005
83.	Roasted **or fried** pulses including gram		4%	1.5.2005 to 31.1.2006
83.	Roasted **or fried** pulses including gram *except when served for consumption*		4%	1.2.2006 to 31.3.2010
83.	Roasted or fried pulses including gram *except when served for consumption*		5%	1.4.2010 to date
84.	Rubber that is to say (a) raw rubber, (b) latex (c) dry ribbed sheet of all grades		4%	1.4.2005 to 31.3.2010
84.	Rubber that is to say (a) raw rubber, (b) latex (c) dry ribbed sheet of all grades		5%	1.4.2010 to date
85.	Safety matches		4%	1.4.2005 to 31.3.2010
85.	**Safety matches**		5%	1.4.2010 to date
86	**Deleted**			*w.e.f.1.4.2005*
87.	Sewing machines		4%	1.4.2005 to 30.4.2005
87.	Sewing machines **and parts, components and accessories thereof.**		4%	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.***		4%	1.2.2006 to 31.3.2010
87.	Sewing machines and parts, components and accessories thereof and *all kinds of sewing needles and knitting needles.*		5%	1.4.2010 to date
88.	Ship and other water vessels		4%	1.4.2005 to 31.3.2010
88.	**Ship and other water vessels**		5%	1.4.2010 to date
89	Skimmed milk powder		4%	1.4.2005 to 30.4.2005
89	Skimmed milk powder **and UHT milk.**		4%	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 consumption.*		4%	1.2.2006 to 7.8.2006

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
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 flavored) when sold under a brand nam, except when serve for consumprion.*		4%	8.8.2006 to 31.3.2010
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 flavored) when sold under a brand nam, except when serve for consumprion.		5%	1.4.2010 to date
90.	Solvent oils other than organic solvent oil		4%	1.4.2005 to 31.3.2010
90.	Solvent oils other than organic solvent oil		5%	1.4.2010 to date
91.	Spices of all varieties and forms including cuminseed, aniseed, turmeric and dry Chillies.		4%	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;		4%	1.5.2005 to 31.1.2006
	(b) for the periods starting on or after 1st April 2006,- Chillies, turmeric, coriander seeds, fenugreek and parsley (suva) whether whole or powdered.		4%	1.4.2006 to 30.4.2006
91	(a) *Subject to clause (b) spices* including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds;		4%	1.2.2006 to 31.3.2010
	(b) for the periods starting on or after 1st April 2006 Chillies, turmeric, coriander seeds, fenugreek and parsley (suva) whether whole or powdered.		4%	1.4.2006 to 31.3.2010
91	Spices including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seed.		5%	1.4.2010 to date
92.	Sports goods excluding apparels and footwear		4%	1.4.2005 to 31.3.2010
92.	Sports goods excluding apparels and footwear		5%	1.4.2010 to date
93.	Starches and Tapioca		4%	1.4.2005 to 30.4.2005
93.	Starches , **sago** and Tapioca		4%	1.5.2005 to 31.3.2010
93.	Starches , sago and Tapioca		5%	1.4.2010 to date
94	Sweetmeats and farsan		4%	1.4.2005 to 30.4.2005
94	(a) Sweetmeats (b) Varieties of farsan as may be notified from time time by the State Government in the Official Gazette.		4%	1.5.2005 to 31.1.2006
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 time by the State Government in the Official Gazet, except when served for consumption.*		4%	1.2.2006 to 31.3.2010
94	(a) Sweet and sweetmeats including Shirkhand, Basundi, Doodhpak but 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,		5%	1.4.2010 to date

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
	(b) Varieties of farsan as may be notified from time time by the State Government in the Official Gazet, except when served for consumption.			
95	Tamarind		4%	1.4.2005 31.3.2010
95	**Deleted**			w.e.f. 1.4.2010
96	Tractors, threshers, harvesters and attachments and parts, thereof.		4%	1.4.2005 to 30.4.2005
96	Tractors, [being agricultural tractors] trailers, trolleys [being agricultural trailers and trolleys] harvesters and attachments and parts, **components, accessories and tyres and tubes** thereof.		4%	1.5.2005 to 31.1.2006
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.		4%	1.2.2006 to 31.3.2010
96	(a) Tractors, trailers, trolleys [being agricultural tractors, trailers and trolleys], harvesters, attachments, parts, components, accessories, tyres and tubes thereof.		5%	1.4.2010 to date
	(b) When sold on or after 1st April, 2005, threshers and attachments parts, components, accessories, tyres and tubes thereof.			
97	Transformers		4%	1..4.2006 to 31.1.2006
97.	*Transformers and components and parts thereof.*		4%	1.2.2006 to 31.3.2010
97.	***Transformers and components and parts thereof.***		5%	1.4.2010 to date
98.	Transmission towers		4%	1.4.2005 to 31.3.2010
98.	Transmission towers		5%	1.4.2010 to date
99	Umbrella except garden umbrella		4%	1.4.2005 to 31.1.2006
99.	*(a) Umbrella except garden umbrella,* *(b) Components, parts and accessories of umbrella except garden umbrella.*		4%	1.2.2006 to 31.3.2010
99	(a) Umbrella except garden umbrella, (b) Components, parts, and accessories of umbrella except garden umbrella.		5%	1.4.2010 to date
100.	Vanaspati (Hydrogenated vegetable oil)		4%	1.4.2005 to 31.3.2010
100.	Vanaspati (Hydrogenated vegetable oil)		5%	1.4.2010 to 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* .		4%	1.4.2005 to 31.3.2010
101	(a) Fabrics and Sugar as defined from time to time, in section 14 of the Central Sales Tax Act, 1956;		4%	1.4.2010 to date
	(b) Varieties of Textile and Textile Articles; as may be notified from time to time by the State Government in the Official Gazette.		5%	1.4.2010 to date
102.	Vegetable oil including gingili oil, castor oil and bran oil		4%	1.4.2005 to 31.3.2010
102.	Vegetable oil including gingili oil, castor oil and bran oil		5%	1.4.2010 to date
103.	Windmill for water pumping and for generation of electricity.		4%	1.4.2005 to 31.1.2006
103.	Windmill for water pumping and for generation of electricity *and its components, parts and accessories.*		4%	1.2.2006 to 31.3.2010
103.	Windmill for water pumping and for generation of electricity *and its components, parts and accessories.*		5%	1.4.2010 to date
104	Writing instruments including refills.		4%	1.4.2005 to 30.4.2005
104	(a) Writing instruments, ball point pens, felt tipped and other porustipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen holders, pencil holers and similer holders; parts (including caps and clips) of the foregoing articles;		4%	1.5.2005 to 31.3.2010

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
	(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpners.			
104	(a) Writing instruments, ball point pens, felt tipped and other porustipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen holders, pencil holers and similer holders; parts (including caps and clips) of the foregoing articles;		5%	1.4.2010 to date
	(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpners.			
105	Zari and embroidery materials of gold, silver and gilded metal, badla and kasab.		4%	1.4.2005 to 31.1.2008
105	Embroidery or Zari material that is to say,		4%	1.2.2008 to 30.6.2009
	(i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota (viii) sitara; (ix) naquasi; (x) kora (xi) glass beeds; (xii) badla (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.			
105	Embroidery or Zari material that is to say,		4%	1.7.2009 to 31.3.2010
	(i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota (viii) sitara; (ix) naquasi; (x) kora (xi) [deleted]; (xii) badla (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.			
105	Embroidery or Zari material that is to say,		5%	1.4.2010 to date
	(i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota (viii) sitara; (ix) naquasi; (x) kora (xi) [deleted]; (xii) badla (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.			
106	Coconut in shell and separated Kernel of coconut (including Kopra)		4%	1.4.2005 to 30.4.2005
106	(a) Kopra		4%	1.5.2005 to 31.3.2010
	(b) Coconut in shell and separated Kernel of coconut (excluding Kopra) sold during on or after 1st April 2006		4%	1.4.2006 to 31.3.2010
106	**Deleted**			*w.e.f. 1.4.2010*
107	(1) Animal hair other than raw wool;		4%	1.5.2005 to 31.1.2006
	(2) Capital goods and parts and components thereof as may be notified by the State Government from time to time in the Official Gazette;			
	(3) Coal tar;			
	(4) Combs,			
	(5) Cups , plates 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 includiing 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 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;		4%	1.2.2006 to 31.1.2008
	(2) Capital goods as may be notified by the State Government from time to time in the Offica Gazette;			
	(3) Coal tar;			
	(4) Combs,			
	(5) Cups , plates 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,			

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
	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 includiing spring washes;			
	(11) (a) Raw meat, raw flesh of poulty and raw sea-food including fish, prawns, lobsters, crabs and shrimps when sold in forzen state or in sealed containers;			
	(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, lobstars, craps, 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) Foods stuffs and food provisdions of all kinds including raw, semi-cooked or semi processed 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;		4%	1.2.2008 to 31.3.2010
	(2) Capital goods as may be notified by the State Government from time to time in the Offica Gazette;			
	(3) Coal tar;			
	(4) Combs,			
	(5) Cups , plates 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 includiing spring washes;			
	(11) (a) Raw meat, raw flesh of poulty and raw sea-food including fish, prawns, lobsters, crabs and shrimps when sold in forzen state or sealed containers;			
	(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, lobstars, craps, 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,			

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
	(f) deleted w.e.f.1.2.2008)			
	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 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;		5%	1.4.2010 to date
	(2) Capital goods as may be notified by the State Government			
	(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			
	(9) Porcelain insulators,			
	(10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers includiing spring washes;			
	(11) (a) Raw meat, raw flesh of poulty and raw sea-food including fish, prawns, lobsters, crabs and shrimps when sold in forzen state or sealed containers;			
	(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, lobstars, craps, 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			
	(15) wax candles;			
108	Sold during the period starting on 1st May 2005 and ending on 31st March 2006:-		4%	1.5.2005 to 31.3.2006
	(a) Dry fruits including raisins and currants;			
	(b) Tea in leaf or powder form including instant tea.			
108	Sold during the period starting on 1st May, 2006 and ending on 31st March 2008:-		4%	1.5.2006 to 31.3.2008
	(a) Dry fruits including raisins and currants;			
	(b) Tea in leaf or powder form including instant tea.			
108	(1) (a) Dry fruits including raisins and currants;		4%	1.4.2008 to 31.3.2010
	(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		4%	1.4.2008 to 31.3.2010
	(2) Timber, sold during the perod starting on 1st April 2008 and ending on 31st March 2009.		4%	1.4.2008 to 31.3.2009

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
108	(1) (a) Dry fruits including raisins and currants;		4%	1.4.2008 to 31.3.2010
	(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		4%	1.4.2008 to 31.3.2010
	(2) Timber, sold during the perod starting on 1st April 2008 and ending on 31st March 2010		4%	1.4.2009 to 31.3.2010
	3) Wood free plain and pre-laminated particle board covered under Tariff item 4410.90.10 and 4410.90.90 of the Central Excise Tariff Act, 1985 with BIS specification IS-3087 or IS-12823, having logo 'ECOMARK' obtained from BIS.		4%	1.10.2008 to 31.3.2010
108	(1) (a) Raisins and Currants;		5%	1.4.2010 to 31.5.2010
	(b) Tea in leaf or powder form including instant tea. sold during the period starting on 1st April 2010 and ending on 31st March 2011 or the date on which the Goods and Services Tax Act shall come into force.		5%	1.4.2010 to date
	(2) Timber, sold during the perod starting on 1st April 2008 and ending on 31st March 2010			Sale of Timber was subject to tax @4% upto 31.3.2010. This concession has not been extended further and timber is taxable @12.5% w.e.f. 1.4.2010 (Please refere to the Tr. Cir.no.14 T of 2010, dt.31.3.10)
	3) Wood free plain and pre-laminated particle board covered under Tariff item 4410.90.10 and 4410.90.90 of the Central Excise Tariff Act, 1985 with BIS specification IS-3087 or IS-12823, having logo 'ECOMARK' obtained from BIS.		5%	1.4.2010 to date
108	**(1) (a) deleted w.e.f. 1.6.2010**			w.e.f. 1.6.2010
	(b) Tea in leaf or powder form including instant tea. sold during the period starting on 1st April 2010 and ending on 31st March 2011 or the date on which the Goods and Services Tax Act shall come into force.		5%	1.4.2010 to date
	(2) Timber, sold during the perod starting on 1st April 2008 and ending on 31st March 2010			Sale of Timber was subject to tax @4% upto 31.3.2010. This concession has not been extended further and timber is taxable @12.5% w.e.f. 1.4.2010 (Please refere to the Tr. Cir.no.14 T of 2010, dt.31.3.10)
	(3) Wood free plain and pre-laminated particle board covered under Tariff item 4410.90.10 and 4410.90.90 of the Central Excise Tariff Act, 1985 with BIS specification IS-3087 or IS-12823, having logo 'ECOMARK' obtained from BIS.		5%	1.4.2010 to date
109	Papad, except when served for consumption sold on or after 1st October 2006.		4%	1.10.2006 to 31.3.2010
109	***Deleted***			*w.e.f. 1.4.2010*
110	Clearing nuts (Shikekai) and Soap nuts (Ritha) in whole or powder form.		4%	1.7.2009 to 31.3.2010
110	Clearing nuts (Shikekai) and Soap nuts (Ritha) in whole or powder form.		5%	1.4.2010 to date
111	Compact Fluorescent Lamps		4%	1.7.2009 to 31.3.2010
111	Compact Fluorescent Lamps		5%	1.4.2010 to date
112	LPG Stoves for domestic use; parts, components and accessories thereof.		4%	1..7.2009 to 31.3.2010
112	LPG Stoves for domestic use; parts, components and accessories thereof.		5%	1.4.2010 to date
113	Cotton ginning and pressing machinery covered by sub-heading 84451910 of central Excise Tariff Act, 1985		4%	1.7.2009 to 31.3.2010
113	Cotton ginning and pressing machinery covered by sub-heading 84451910 of central Excise Tariff Act, 1985		5%	1.4.2010 to date
114	Composting Machinery		4%	1.7.2009 to 31.3.2010
114	Composting Machinery		5%	1.4.2010 to date
115	Vehicles Operated on Battery or Solar power		5%	1.4.2010 to date

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
	Schedule D			
	LIST OF GOODS FOR WHICH THE 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)	(5)
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 30.6.2009
1	Foreign liquor as defined from time to time in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953		25%	1.7.2009 to 31.7.2009
1	Foreign liquor as defined from time to time in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.		25%	1.8.2009 to date
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973		20%	1.4.2005 to 30.6.2009
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973		25%	1.7.2009 to 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 30.6.2009
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.		25%	1.7.2009 to 31.7.2009
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 excluding wine.		25%	1.8.2009 to date
3A	Wines , as defined, from time to time, in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953 and in rule 3(4) of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963.		20%	1.8.2009 to date
4	Molasses, rectified spirit		20%	1.4.2005 to 31.1.2008
4	Molasses, rectified spirit, absolute alcohol and extra neutral alcohol.		20%	1.2.2008 to date
5	High Speed Diesel Oil		20%	1.4.2005 to date
	(a) When delivered,-			
	(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
	(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 30.11.2006
	(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%	1.12.2006 to 6.6.2008
	(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%	7.6.2008 to date
	(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; and		33%+ One rupee per litre	16.6.2006 to 30.11.2008
	(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; and		28%	1.12.2006 to 6.6.2008
	(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; and		26%	7.6.2008 to date
	(b) in circumstances other than mentioned in clause (a) above		31%+ One rupee per litre	1.4.2005 to 15.6.2006

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	Date of effect
	(b) in circumstances other than mentioned in clause (a) above		30%+ One rupee per litre	16.6.2006 to 30.11.2006
	(b) in circumstances other than mentioned in clause (a) above		25%	1.12.2006 to 6.6.2008
	(b) in circumstances other than mentioned in clause (a) above		23%	7.6.2008 to date
6	Aviation Turbine Fuel (Duty paid) (other than that covered by entry 8 of the shedule C)		25%	1.4.2005 to date
6	Aviation Turbine Fuel (Duty paid) (other than those covered by entry 8 of schedule C and entry 11 of this Schedule).		25%	1.4.2008 to date
7	Aviation Turbine Fuel (Bonded)		30%	1.4.2005 to date
8	Aviation Gasoline (Duty paid)		10%	1.4.2005 to date
9	Aviation Gasoline (Bonded)		24%	1.4.2005 to date
10	Any other kind of Motor Spirit			
	(a) When delivered,-			
	(i) to a retail trader for trading from 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 15.6.2006
	(i) to a retail trader for trading from 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	16.6.2006 to 6.6.2008
	(i) to a retail trader for trading from place the of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and		26% + One rupee per litre	7.6.2008 to date
	(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	16.6.2006 to 6.6.2008
	(ii) to a person other than the retail trader having place of-- of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai.		26% + One rupee per litre	7.6.2008 to date
	(b) In circumstances other than mentioned in clause (a) above.		27% + One rupee per litre	16.6.2006 to 6.6.2008
	(b) In circumstances other than mentioned in clause (a) above.		25% + One rupee per litre	7.6.2008 to 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 31.3.2010
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 2011 or date on which Goods & Services Act comes into force, whichever is earlier.		4%	1.4.2008 to 31.3.2011 or date on which Goods & Services Act comes into force, whichever is earlier.
12	Tobacco, manufactured tobacco and products thereof including cigar and cigarettes but excluding those to which entry 45A of SCHEDULE A and Entry 101 of SCHEDULE C applies.		20%	w.e.f. 1.7.2009 to 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)	(4)	(5)
1	All goods not covered in any of the other schedules		12.50%	1.4.2005 to till date