

## SCHEDULE A

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

(From 1.4.2005 to date)

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

**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.

| Sr. No.   | Name of the commodity   | Conditions And exceptions | Rate of Tax | with effect from        |
|-----------|---|---------------------------|-------------|-------------------------|
| (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 <i>Official Gazette</i> .  | -                         | 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 <i>Official Gazette and components and parts of such implements</i> .  | -                         | 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 <i>Official Gazette</i> .   | -                         | 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 <i>Official Gazette and components and parts thereof</i> .  | -                         | Nil %       | 1.2.2006 to date        |
| <b>2A</b> | <b>Aircraft spare parts, as may be notified from time to time, by the State Government in the <i>Official Gazette</i></b>   | -                         | Nil %       | <b>1.8.2014 to date</b> |
| 3.        | Animal driven carts including bullock carts   | -                         | Nil %       | 1.4.2005 to 31.1.2006   |
| 3.        | Animal driven carts including bullock carts <i>and components, parts and accessories thereof (excluding bearings, tubes and tyres)</i> .  | -                         | Nil %       | 1.2.2006 to date        |
| 4.        | Aquatic feed, cattle feed, poultry feed, their concentrates, animal feed supplements and animal feed additives, grass, hay, straw, cotton seed oil cakes excluding,<br>a) other oil cakes,<br>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;<br>(b) Grass, hay, straw;<br>(c) Husk and bran of cereals and pulses, and de-oiled cakes, but excluding –<br>i) other oil cakes,<br>ii) Rice bran | -                         | Nil %       | 1.5.2005 to 30.4.2010   |
| 4         | (a) Aquatic feed, cattle feed, poultry feed, their concentrates, additives and supplements;<br>(b) Grass, hay, straw;   | -                         | Nil %       | 1.5.2010 to 31.3.2013   |

|   |  |   |       |                         |
|---|--|---|-------|-------------------------|
|   | (c) Husk and bran of cereals and pulses, sarki pend and de-oiled cakes, but excluding -<br>i) other oil cakes,<br>ii) rice bran  |   |       |                         |
| 4 | (a) Aquatic feed, cattle feed, poultry feed, their concentrates, additives and supplements;<br>(b) Grass, hay, straw;<br>(c) Husk and bran of cereals and pulses, sarki pend and de-oiled cakes, but excluding -<br>i) other oil cakes,<br><b>ii) (deleted)</b>  | - | Nil % | <b>1.4.2013 to date</b> |
| 5 | Betel leaves.  | - | Nil % | 1.4.2005 to date        |
| 6 | Books including almanacs, panchangs, 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, panchangs, timetables for passenger transport services and periodicals, maps charts, orreries and globes, but excluding - annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes.   | - | Nil % | 1.5.2005 to 31.1.2006   |
| 6 | Books, that is to say, every volume or part or division of a volume including almanacs, panchangs, time tables for passenger transport services and periodicals, maps, charts, orreries and globes, but excluding-annual reports, application forms, account books, balance sheets, 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 31.3.2015   |
| 6 | (a) 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.<br><br><b>(b) Graph book, Laboratory notebook, Drawing book and Work book</b> |   | Nil % | 1.4.2015 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 this Schedule or any other Schedule applies.   | - | 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 date      |
| 9A | (a) Paddy, rice, wheat and pulses in whole grain, split or broken form;   | - | Nil % | 1.5.2005 to 31.3.2006 |
|    | (b) the flour of wheat and rice including atta, maida, rawa and suji ;  |   |       |                       |
|    | (c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,   |   |       |                       |
|    | sold during the period from 1st May 2005 to 31st March, 2006.   |   |       |                       |
| 9A | (a) Paddy, rice, wheat and pulses in whole grain, split or broken form;   | - | Nil % | 1.5.2006 to 30.9.2006 |
|    | (b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form;  |   |       |                       |
|    | (c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,   |   |       |                       |
|    | sold during the period from 1st May 2006 to 30th September, 2006.   |   |       |                       |
| 9A | (a) Paddy, rice, wheat and pulses in whole grain, split or broken form;   | - | Nil % | 1.5.2006 to 31.3.2010 |
|    | (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.  |   |       |                       |
| 9A | (a) Paddy, rice, wheat and pulses in whole grain, split or broken form;   | - | Nil % | 1.4.2010 to 31.3.2011 |
|    | (b) The flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form;  |   |       |                       |
|    | (c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,   |   |       |                       |
|    | sold during the period from 1st May 2006 to 31st March 2011 or the date on which the Goods and Services Tax Act comes into force, whichever is earlier. |   |       |                       |
| 9A | (a) Paddy, rice, wheat and pulses in whole grain, split or broken form;   | - | Nil % | 1.4.2011 to 31.3.2012 |
|    | (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 2012   |   |       |                       |
| 9A | (a) Paddy, rice, wheat and pulses in whole grain, split or broken form;   | - | Nil % | 1.4.2012 to 31.3.2013 |
|    | (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 2013   |   |       |                       |
| 9A | (a) Paddy, rice, wheat and pulses in whole grain, split or broken form;   | - | Nil % | 1.4.2013 to 31.3.2014 |
|    | (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 <b>31st March 2014</b>  |   |       |                         |
| 9A  | (a) Paddy, rice, wheat and pulses in whole grain, split or broken form;<br>(b) The flour of wheat & rice including atta, maida, rawa and suji whether sold singly or in mixed form;<br>(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,<br>sold during the period from 1st May 2006 to 31st March 2015 | - | Nil % | 1.4.2014 to 31.3.2015   |
| 9A  | (a) Paddy, rice, wheat and pulses in whole grain, split or broken form;<br>(b) The flour of wheat & rice including atta, maida, rawa and suji whether sold singly or in mixed form;<br>(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,<br>sold during the period from 1st May 2006 to 31st March 2016 | - | Nil % | 1.4.2015 to 31.3.2016   |
| 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   | - | Nil % | 1.4.2005 to             |
| 12  | Charkha, Ambar Charkha and other implements used in the   | - | Nil % | 1.5.2005 to             |
| 12  | (a) Charkha, Ambar Charkha, and other implements used in the production of handspun yarn and components, parts and accessories of any of them,<br>(b) Khadi garments,<br>(c) Made-ups and other goods prepared from handspun yarn.  | - | Nil % | 1.2.2006 to date        |
| 12A | <b>Drugs for treatment of Cancer, as may be notified from time to time, by the State Government, in the Official Gazette.</b>   | - | Nil % | <b>1.4.2015 to date</b> |
| 13  | Handlooms, their parts, accessories, attachments and auxillary machines as may be notified by the State Government from time to time, in the <i>Official Gazette</i> .  |   | 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,<br>(b) Separated milk,<br>(c) Lassi,<br>(d) Curd (excluding curd whether or not sweetened or flavoured when sold under a brand name),<br>Except when served for consumption.  | - | Nil % | <b>1.2.2006 to date</b> |
| 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 31.12.2007       |
| 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.   |   |              |                              |
| 21A | L. P. G. supplied in cylinders containing upto 14.5 kg. of L.P.G., for domestic use.   | - | Nil %        | 7.6.2008 to 31.3.2012        |
| 21A | <b>Deleted</b>   | - | -            | <b>w.e.f. 1.4.2012</b>       |
| 22  | Fishnet and fishnet fabrics  | - | Nil %        | 1.4.2005 to 30.4.2005        |
| 22  | Fishnet and 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             |
| 26A | <b>Copyrights, for distribution and exhibition of cinematographic films in theatres and cinema halls, sold during the period commencing on the 1st April 2005 and ending on the 30th April 2011.</b> |   | <b>Nil</b>   | <b>1.4.2005 to 30.4.2011</b> |
| 27  | Goods of incorporeal or intangible character, other than those notified under entry 39 in Schedule C.  | - | Nil %        | 1.4.2005 to date             |
| 27A | <b>Hand pumps used for pumping water.</b>  | - | <b>Nil %</b> | <b>1.4.2013 to date</b>      |
| 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 <i>Official Gazette</i> .   | - | 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   |
| 33 | (1) (a) Raw meat,  | - | Nil % | 1.2.2006 to date        |
|    | (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.   |   |       |                         |
| 34 | Milk, that is to say, animal milk in liquid form except when served for consumption and excluding,-  | - | Nil % | 1.4.2005 to date        |
|    | (a) condensed milk whether sweetened or not, and   |   |       |                         |
|    | <b>(b) milk containing any ingredients (other than milk fat, milk powder, or as the case may be, solid non fat) and sold under a brand name.</b>   |   |       |                         |
| 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 31.3.2013   |
| 36 | <b>(1) Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government;</b>   | - | Nil % | <b>1.4.2013 to date</b> |
|    | <b>(2) Postal items like envelopes, post cards, etc. when sold by the Government;</b>  |   |       |                         |
|    | <b>(3) Philatelic material such as Postal Stamp, Postal Envelope, Postal Stationery, Pigeonogram, Rocketgram and First Day Cover.</b>  |   |       |                         |
| 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 31.7.2014   |
| 39 | <b>(a) Poha, lahya and chirmura</b>  | - | Nil % | <b>1.8.2014 to date</b> |
|    | <b>(b) Roasted gram and dalwa</b>  |   |       |                         |
| 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 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(58 of 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(58 of 1957).<br>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:-<br>(i) lime; and<br>(ii) Kattha (catechu),<br>whether or not containing any other ingredients such as cardamom, copra and menthol. | -  | Nil % | 1.2.2006 to 31.3.2007 |
| 45  | Sugar and fabrics as described from time to time in column (3) of the First Schedule to the Additional Duties of Excise [Goods of Special Importance], Act,1957 (58 of 1957).  | -  | Nil % | 1.4.2007 to 31.3.2010 |
| 45  | Sugar and fabrics as described from time to time in column (3) of the First Schedule to the Additional Duties of Excise [Goods of Special Importance], Act, 1957 (58 of 1957) but excluding those specified in schedule 'C'.   | -  | Nil % | 1.4.2010 to 7.4.2011  |
| 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) as it stood prior to the date on which the Finance Act, 2011 comes into force, but excluding those specified in schedule 'C'.   | -  | Nil % | 8.4.2011 to date      |
| 45A | (a) unmanufactured tobacco covered under Tariff Heading No. 2401 of the Central Excise Tariff Act, 1985 (5 of 1986)<br>(b) biris covered under tariff item No. 24031031, 24031039, of the Central Excise Tariff Act, 1985 (5 of 1986).   | -  | Nil % | 1.4.2007 to 31.3.2012 |
|     |  | The Central Excise Tariff Item No. 24031090 has been deleted by Corrig. Dated 09.07.2007 |       |                       |
| 45A | (a) unmanufactured tobacco covered under Tariff Heading No. 2401 of the Central Excise Tariff Act, 1985 (5 of 1986);<br>(b) deleted w.e.f. 1.4.2012<br>"Explanation-For the removal of the doubts, it is hereby declared that the unmanufactured tobacco shall not include unmanufactured tobacco when sold in packets under the Brand name."  | -  | Nil % | 1.4.2012 to 31.3.2013 |
| 45A | (deleted )   | -  |       | w.e.f. 1.4.2013       |
| 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,___<br>(a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and   | -  | Nil % | 1.4.2005 to 31.1.2006 |

|    |  |   |       |                       |
|----|--|---|-------|-----------------------|
|    | (b) water sold in sealed container.  |   |       |                       |
| 49 | Water other than,___<br>(a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and<br>(b) water sold in sealed container.<br>(c)water for injection  | - | Nil % | 1.2.2006 to date      |
| 50 | (a) Goods covered by Public Distribution System, (except kerosene)<br>(b) Goods supplied from bond to foreign going ships and aircrafts,<br>(c) Goods sold to in-transit passengers (both incoming and outgoing) at the duty free shops at the International Airport, Mumbai <i>run by the India Tourism Development Corporation.</i>  | - | Nil % | 1.5.2005 to 31.1.2006 |
| 50 | (a) Goods distributed through the Public Distribution System, (except kerosene)<br>(b) Goods supplied from bond to foreign going ships and aircrafts,<br>(c) Goods sold to in-transit passengers (both incoming and outgoing) at the duty free shops at the International Airport, Mumbai.(***)  | - | Nil % | 1.2.2006 to date      |
| 51 | (i) Papad<br>ii) Gur<br>iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form;<br>iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;<br><br>v) Coconut in shell and separated kernel of coconut, other than copra.<br>vi) Solapuri chaddars;<br><br>vii) Towels;<br>viii) Wet dates.<br>sold during the period from 1st May 2005 to 31st March, 2006:-                                   | - | Nil % | 1.5.2005 to 31.1.2006 |
| 51 | (i) Papad except when served for consumption<br>ii) Gur<br>iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form;<br>iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;<br><br>v) Coconut in shell and separated kernel of coconut, other than copra.<br>vi) Solapuri chaddars;<br><br>vii) Towels;<br>viii) Wet dates.<br>sold during the period from 1st May 2005 to 31st March 2006:- |   | Nil % | 1.2.2006 to 31.3.2006 |
| 51 | (i) Papad except when served for consumption   | - | Nil % | 1.5.2006 to           |



|    |   |   |       |                        |
|----|---|---|-------|------------------------|
|    | ii) Gur<br>iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form;<br>iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;<br>v) Coconut in shell and separated kernel of coconut, other than copra.<br>vi) Solapuri chaddars;<br>vii) Towels;<br>viii) Wet dates.<br>sold during the period from 1st May 2006 to 30th September 2006.   |   |       | 30.9.2006              |
| 51 | (i) Papad except when served for consumption<br>ii) Gur<br>iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form;<br>iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;<br>v) Coconut in shell and separated kernel of coconut, other than copra.<br>vi) Solapuri chaddars;<br>vii) Towels;<br>viii) Wet dates,<br>sold during the period from 1st May 2006 to 31st March 2010  | - | Nil % | 1.10.2006 to 31.3.2010 |
| 51 | (i) Papad except when served for consumption<br>ii) Gur<br>iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form;<br>iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;<br>v) Coconut in shell and separated kernel of coconut, other than copra;<br>vi) Solapuri chaddars;<br>vii) Towels;<br>viii) Wet dates,<br>sold During the period from 1st May 2006 to 31st March 2011 or the date on which the Goods and Service Tax Act comes into force, whichever is earlier. | - | Nil % | 1.4.2010 to 31.3.2011  |
| 51 | (i) Papad except when served for consumption<br>ii) Gur<br>iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form;<br>iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;   | - | Nil % | 1.4.2011 to 31.3.2012  |

|    |  |   |       |                       |
|----|--|---|-------|-----------------------|
|    | v) Coconut in shell and separated kernel of coconut, other than copra.   |   |       |                       |
|    | vi) Solapuri chaddars;   |   |       |                       |
|    | vii) Towels;   |   |       |                       |
|    | viii) Wet dates,   |   |       |                       |
|    | sold during the period from 1st May 2006 to 31st March 2012  |   |       |                       |
| 51 | (i) Papad except when served for consumption   | - | Nil % | 1.4.2012 to 31.3.2013 |
|    | ii) Gur  |   |       |                       |
|    | iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; |   |       |                       |
|    | iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;   |   |       |                       |
|    | v) Coconut in shell and separated kernel of coconut, other than copra.   |   |       |                       |
|    | vi) Solapuri chaddars;   |   |       |                       |
|    | vii) Towels;   |   |       |                       |
|    | viii) Wet dates,   |   |       |                       |
|    | sold during the period from 1st May 2006 to 31st March 2013  |   |       |                       |
| 51 | (i) Papad except when served for consumption   | - | Nil % | 1.4.2013 to 31.3.2014 |
|    | ii) Gur  |   |       |                       |
|    | iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; |   |       |                       |
|    | iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;   |   |       |                       |
|    | v) Coconut in shell and separated kernel of coconut, other than copra.   |   |       |                       |
|    | vi) Solapuri chaddars;   |   |       |                       |
|    | vii) Towels;   |   |       |                       |
|    | viii) Wet dates,   |   |       |                       |
|    | sold during the period from 1st May 2006 to 31st March 2014  |   |       |                       |
| 51 | (i) Papad except when served for consumption   | - | Nil % | 1.4.2014 to 31.3.2015 |
|    | ii) Gur  |   |       |                       |
|    | iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when                         |   |       |                       |
|    | iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;   |   |       |                       |
|    | v) Coconut in shell and separated kernel of coconut, other than copra.   |   |       |                       |
|    | vi) Solapuri chaddars;   |   |       |                       |
|    | vii) Towels;   |   |       |                       |
|    | viii) Wet dates,   |   |       |                       |
|    | Sold during the period from 1st May 2006 to 31st March 2015  |   |       |                       |

|     |  |   |       |                                  |
|-----|--|---|-------|----------------------------------|
| 51  | (i) Papad except when served for consumption   | - | Nil % | <b>1.4.2015 to<br/>31.3.2016</b> |
|     | 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,<br><b>sold during the period from 1st May 2006 to 31st March 2016</b>   |   |       |                                  |
| 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 30.4.2011            |
|     | (b) Camphor  |   |       |                                  |
|     | (c) Dhoop including Loban.   |   |       |                                  |
| 55  | (a) Incense sticks commonly known as, agarbatti, Dhoop, dhupkadi or dhupbatti.   | - | Nil % | 1.5.2011 to date                 |
|     | (b) Camphor  |   |       |                                  |
|     | (c) Dhoop including Loban and Ral.   |   |       |                                  |
| 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                 |
| 56A | Pre-fabricated domestic biogas units.  | - | Nil % | 1.5.2011 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 31.5.2012            |

|           |  |   |              |                              |
|-----------|--|---|--------------|------------------------------|
| 59        | Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st May 2013.   | -   | Nil %        | 1.6.2012 to 31.5.2013        |
| 59        | Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st March 2014.   | -   | Nil %        | 1.6.2013 to 31.3.2014        |
| 59        | Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st March 2015.   | -   | Nil %        | 1.4.2014 to 31.3.2015        |
| <b>59</b> | <b>Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st March 2016.</b>  | <b>-</b>  | <b>Nil %</b> | <b>1.4.2015 to 31.3.2016</b> |
| 60        | Sale of edible oil and oil cake manufactured and sold by the Tel Ghani Units registered under the Khadi and Village Industries Commission Act, 1956 or, as the case may be, with the Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960 for a turnover not exceeding rupees twenty lakh in a financial year. | The Unit shall be certified by the Joint Commissioner of Sales Tax (Registration) in Mumbai and the concerned Joint Commissioner of Sales Tax (VAT Administration) in the rest of the State.  | Nil %        | 1.4.2012 to date             |
| 61        | Sales of "Purak Poshan Aahar" by way of Supplies made to the Aanganwadi Centres under the Integrated Child Development Scheme as specified in the Government Resolution, Women and Child Development Department, No. ICDS-2008/CR59/Taxation-5, dated the 24th August, 2009."  | -   | Nil %        | 1.4.2012 to date             |
| 62        | <b>Water meters sold to Local Bodies</b>   | -   | Nil %        | 1.4.2013 to date             |
| 63        | <b>Motor vehicles having engine capacity upto 200cc, adapted or modified for use by handicapped persons</b>  | (1) The motor vehicles specified in column(2) shall be certified as "invalid carriage" in the Certificate of Registration issued under the Motor Vehicles Act, 1988.<br>(2) The dealer effecting sale of such motor vehicles specified in column(2) shall retain a copy of the Certificate of Registration issued under the Motor Vehicles Act, 1988. | Nil          | 27.12.2013                   |

## SCHEDULE B

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

(From 1.4.2005 to date)

### LIST OF GOODS FOR WHICH THE RATE OF TAX IS (1%, 1.1% or 1.2%)

**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.

| Sr. No. | Name of the commodity | Conditions And exceptions | Rate of Tax | with effect from |
|---------|-----------------------|---------------------------|-------------|------------------|
| (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 31.3.2013    |
| 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 but excluding industrial goods and industrial tools to which entry 53A of Schedule "C" applies sold during the period starting on or after the 1st April, 2013 and ending on the 31st March, 2014 | - | 1.1%        | 1.4.2013 to 31.3.2014    |
| 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 but excluding industrial goods and industrial tools to which entry 53A of Schedule "C" applies.(****)   | - | 1%          | 1.4.2014 to 30.9.2015    |
| 1 | <b>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 but excluding industrial goods and industrial tools to which entry 53A of Schedule "C" applies.(****)</b>  |   | <b>1.2%</b> | <b>1.10.2015 to date</b> |
| 2 | Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them .<br><br><i>Explanation:</i> For the purposes of this entry an alloy of precious metal means a precious metal of fineness of not less than fifty per cent.   | - | 1%          | 1.4.2005 to 31.3.2013    |
| 2 | Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them sold during the period starting on or after the 1st April 2013 and ending on the 31st March 2014<br><br><i>Explanation:</i> For the purposes of this entry an alloy of precious metal means a precious metal of fineness of not less than fifty per cent.  | - | 1.1%        | 1.4.2013 to 31.3.2014    |
| 2 | Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them.(****)   |   | 1%          | 1.4.2014 to 30.9.2015    |

|    |  |   |      |                       |
|----|--|---|------|-----------------------|
|    | Explanation: For the purposes of this entry an alloy of precious metal means a precious metal of fineness of not less than fifty per cent.   |   |      |                       |
| 2  | <b>Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them.(****)</b><br>Explanation: For the purposes of this entry an alloy of precious metal means a precious metal of fineness of not less than fifty per cent. |   | 1.2% | 1.10.2015 to date     |
| 3  | Precious Stones including diamonds, semi precious stones and pearls whether real or cultured.  | - | 1%   | 1.4.2005 to 31.3.2013 |
| 3  | Precious stones, semi-precious stones and pearls whether real or cultured but excluding those to which entry 3A of this SCHEDULE applies, when sold on or after the 1st April 2013.  | - | 1%   | 1.4.2013 to 30.9.2015 |
| 3A | Diamonds,-   | - |      |                       |
|    | (a) when sold during the period starting on or after the 1st April 2013 and ending on the 31st March 2014;   | - | 1.1% | 1.4.2013 to 31.3.2014 |
|    | (b) when sold on or after the 1st April 2014.  | - | 1%   | 1.4.2014 to 30.9.2015 |
| 3  | <b>Precious Stones including diamonds, semi precious stones and pearls whether real or cultured.</b>   |   | 1.2% | 1.10.2015 to date     |
| 4  | Imitation jewellery, beads of glass, plastic or of any metal other than precious metals 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 30.9.2015 |
| 4  | <b>Hairpins, Imitation Jewellery, beads of glass, plastics or of any metal other than precious metals and parts and components thereof.</b>  |   | 1.2% | 1.10.2015 to date     |

### SCHEDULE C

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

(From 1.4.2005 to date)

#### LIST OF GOODS FOR WHICH THE RATE OF TAX IS (2% or 3% or 4% or 5%)

**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.

| Sr. No. | Name of the commodity  | Conditions And exceptions | Rate of Tax | with effect from      |
|---------|--|---------------------------|-------------|-----------------------|
| (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        |
| 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, asphaltic roofing tiles, earthen roofing tiles.   | - | 4% | 1.4.2005 to 30.4.2005   |
| 3  | All kinds of bricks including fly ash bricks and (refractory bricks and monolithics), asphaltic roofing tiles, earthen roofing tiles.   | - | 4% | 1.5.2005 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 31.3.2013   |
| 3  | <b>All kinds of bricks excluding paver blocks but including fly ash bricks and refractory bricks and monolithics, asphaltic roofing tiles, earthen roofing tiles.</b>   | - | 5% | <b>1.4.2013 to date</b> |
| 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 cotton yarn waste;  | - | 4% | 1.4.2010 to 30.4.2011   |
|    | (a) Cotton yarn but not including cotton yarn waste;  | - | 5% | 1.5.2011 to 31.3.2012   |
|    | (a) Cotton yarn but not including cotton yarn waste;  | - | 2% | 1.4.2012 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% | 1.4.2010 to date        |
|    | excluding cotton and silk yarn in hanks as covered under entry 17 of Schedule A.  |   |    |                         |
|    | <b>Explanation: For the purposes of this entry, as it stood from time to time, the "sewing thread" shall include embroidery thread.</b>   |   |    | 1.4.2005 to date        |
| 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 <i>Official Gazette</i> .   | - | 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 <i>Official Gazette</i> .   | - | 5% | 1.4.2010 to date        |

|     |   |   |    |                            |
|-----|---|---|----|----------------------------|
| 7.  | Areca nut powder, betel nut and raw cashew nut.   | - | 4% | 1.4.2005 to 31.3.2010      |
| 7.  | Areca nut powder, betel nut and raw cashew nut.   | - | 5% | 1.4.2010 to date           |
| 8.  | Aviation Turbine Fuel sold to a Turbo-prop aircraft.<br><i>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.</i> | - | 4% | 1.4.2005 to 30.4.2011      |
| 8.  | Aviation Turbine Fuel sold to a Turbo-prop aircraft.<br><i>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.</i> | - | 5% | 1.5.2011 to date           |
| 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 31.3.2012      |
| 10. | Bamboo and bamboo products.   | - | 5% | 1.4.2012 to date           |
| 11. | Bearings.   | - | 4% | 1.4.2005 to 31.3.2010      |
| 11. | Bearings.   | - | 5% | 1.4.2010 to date           |
| 12. | Beedi leaves.   | - | 4% | 1.4.2005 to 31.3.2010      |
| 12. | Beedi leaves.   | - | 5% | 1.4.2010 to 30.4.2012      |
| 12. | (a) Beedi leaves<br>(b) Beedi   | - | 5% | 1.5.2012 to 31.3.2013 date |
| 12. | (a) Beedi leaves<br>(b) deleted w.e.f. 1.4.2013   | - | 5% | 1.4.2013 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 (23 of 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(23 of 1940)  | - | 5% | 1.4.2010 to date           |



|     |  |   |    |                       |
|-----|--|---|----|-----------------------|
| 17A | Cashew shell   | - | 5% | 1.4.2015 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% |                       |
| 20  | Rice, wheat and pulses in whole grain, split or broken form sold on or after 1st April 2006 .  | - | 4% |                       |
| 20  | Paddy and rice, wheat and pulses in whole grain, split or broken form sold on or after 1st October 2006 .  | - | 4% |                       |
| 20  | Paddy and rice, wheat and pulses in whole grain, split or broken form sold on after 1st April 2010.  | - | 4% |                       |
| 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 30.4.2011 |
| 22. | Coal including coke in all its forms but excluding charcoal.   | - | 5% | 1.5.2011 to date      |
| 23. | Coffee beans and seeds, cocoa pod, green tea leaf and chicory.   | - | 4% | 1.4.2005 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 mattresses.  | - | 4% | 1.4.2005 to 31.3.2010 |
| 24. | Coir and coir products excluding coir mattresses   | - | 5% | 1.4.2010 to date      |
| 25. | Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise including cotton waste.            | - | 4% | 1.4.2005 to 30.4.2011 |
| 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.            | - | 5% | 1.5.2011 to 31.7.2014 |
| 25  | <b>(a) Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise excluding cotton waste;</b> | - | 2% | 1.8.2014 to date      |
|     | <b>(b) Cotton waste</b>  |   | 5% |                       |
| 26. | Crucibles  | - | 4% | 1.4.2005 to 31.3.2010 |
| 26. | Crucibles  | - | 5% | 1.4.2010 to date      |

|     |   |   |    |                       |
|-----|---|---|----|-----------------------|
| 27. | <p>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:-</p> <p>(1) decantation;</p> <p>(2) de-salting;</p> <p>(3) dehydration;</p> <p>(4) stabilisation in order to normalise the vapour pressure;</p> <p>(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;</p> <p>(6) the addition of only those hydrocarbons previously recovered by physical methods, during the course of the above mentioned processes;</p> <p>(7) any other minor process (including addition of pour point depressants of flow improvers) which does not change the essential character of the substance.</p> | - | 4% | 1.4.2005 to 30.4.2011 |
| 27. | <p>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:-</p> <p>(1) decantation;</p> <p>(2) de-salting;</p> <p>(3) dehydration;</p> <p>(4) stabilisation in order to normalise the vapour pressure;</p> <p>(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;</p> <p>(6) the addition of only those hydrocarbons previously recovered by physical methods, during the course of the above mentioned processes;</p> <p>(7) any other minor process (including addition of pour point depressants of flow improvers) which does not change the essential character of the substance.</p> | - | 5% | 1.5.2011 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  | <p>Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-</p> <p>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 (23 of 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 mosquito repellants in any form.</p>   | - | 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 (23 of 1940), but does not include mosquito 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:-<br>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 mosquito repellants in any form.<br>(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 |
| 29  | (a) Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-<br>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 mosquito repellants in any form.<br>(b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drugs and Cosmetics Act, 1940  | - | 5% | 1.4.2010 to 31.3.2013 |
| 29  | (a) <b>Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-</b><br><br><b>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 not including, (i) products capable of being used as cosmetics, shampoos; and (ii) mosquito repellants in any form.</b><br><br><b>(b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drugs and Cosmetics Act, 1940</b> | - | 5% | 1.4.2013 to date      |
| 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.<br>(b) Bandages and dressings manufactured or imported into India, stocked, distributed or sold under licence granted under the Drugs and Cosmetics Act, 1940<br>(c) Syringes.  | - | 4% | 1.5.2005 to 31.3.2010 |

|             |   |   |    |                         |
|-------------|---|---|----|-------------------------|
| 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.  | - | 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.   |   |    |                         |
|             | <b>(d) Guide wire for medical purpose</b>   |   | 5% | <b>1.4.2015 to date</b> |
| 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% | 1.4.2005 to 31.3.2010   |
| 31.         | Electrodes.   | - | 5% | 1.4.2010 to date        |
| <b>31A.</b> | <b>Excavators covered under tariff heading No. 8429 52 00 of the Central Excise Tariff Act, 1985 (5 of 1986) and are not liable for registration under the Motor Vehicles Act, 1988 (5 of 1988)</b>                               | - | 5% | <b>1.4.2013 to date</b> |
| 32.         | Exercise book, graph book and laboratory note book  | - | 4% | 1.4.2005 to 31.1.2006   |
| 32          | Exercise book, graph book, laboratory note books and drawing books.   | - | 4% | 1.2.2006 to 31.3.2010   |
| 32          | Exercise book, graph book, laboratory note books and drawing books.   | - | 5% | 1.4.2010 to 31.3.2015   |
| <b>32</b>   | <b>Exercise book</b>  |   | 5% | <b>1.4.2015 to date</b> |
| 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 and micronutrients but not including disinfectants. | - | 4% | 1.5.2005 to 31.3.2010   |

|     |   |   |    |                       |
|-----|---|---|----|-----------------------|
| 34. | Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators and 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, suji and besan.   | - | 4% | 1.4.2005 to 30.4.2005 |
| 37  | (a) The flour of wheat and rice including atta, maida, rawa, and suji whether sold singly or in mixed form.   | - | 4% |                       |
|     | (b) The flour of pulses including besan whether sold singly or in mixed form.<br>sold on or after 1st April 2006:-  |   |    |                       |
| 37  | (a) The flour of wheat and rice including atta, maida, rawa, and suji whether sold singly or in mixed form.   | - | 4% |                       |
|     | (b) The flour of pulses including besan whether sold singly or in mixed form.<br>sold on or after 1st October 2006:-  |   |    |                       |
| 37  | (a) The flour of wheat and rice including atta, maida, rawa, and suji whether sold singly or in mixed form.   | - | 4% |                       |
|     | (b) The flour of pulses including besan whether sold singly or in mixed form.<br>sold on or after 1st April 2010  |   |    |                       |
| 37  | (a) ( deleted)  | - |    | w.e.f. 1.4.2010       |
|     | (b) (deleted )  |   |    | w.e.f. 1.4.2010       |
| 37  | (c) Pulse flour including besan mixed with flour of other pulses, when sold on or after 1st May 2005.   | - | 4% | 1.5.2005 to 31.3.2010 |
|     | (d) Pulse flour including besan mixed with flour of cereals including maize when sold on or after 1st May 2005.   | - | 4% | 1.5.2005 to 31.3.2010 |
|     | e) Pulse flour including besan mixed with flour of other pulses and cereals when sold on or after 1st May 2005.   | - | 4% | 1.5.2005 to 31.3.2010 |
| 37  | (c) Pulse flour including besan mixed with flour of other pulses, when sold on or after 1st May 2005.   | - | 5% | 1.4.2010 to date      |
|     | (d) Pulse flour including besan mixed with flour of cereals including maize when sold on or after 1st May 2005.   | - | 5% | 1.4.2010 to date      |
|     | e) Pulse flour including besan mixed with flour of other pulses and cereals when sold on or after 1st May 2005.   | - | 5% | 1.4.2010 to date      |
| 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 <i>Official Gazette</i> .   | - | 4% | 1.4.2005 to 31.3.2010 |
| 39  | Goods of intangible or incorporeal nature as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .   | - | 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% |                       |

|           |  |   |    |                        |
|-----------|--|---|----|------------------------|
| 40        | Gur, jaggery and edible variety of rub gur sold on or after 1st October 2006.  | - | 4% |                        |
| 40        | Gur, jaggery and edible variety of rub gur sold on or after 1st April 2010.  | - | 4% |                        |
| 40        | (deleted)  | - |    | <i>w.e.f. 1.4.2010</i> |
| 41        | Gypsum of all forms and descriptions.  | - | 4% | 1.4.2005 to 30.6.2009  |
| 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 31.3.2012  |
| 41.       | Gypsum of all forms and descriptions excluding gypsum boards and plaster of paris  | - | 5% | 1.4.2012 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 31.3.2013  |
| <b>42</b> | <b>(deleted)</b>   | - |    | <b>w.e.f. 1.4.2013</b> |
| 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 30.4.2011  |
| 45.       | Hides and skins, whether in raw or dressed state   | - | 5% | 1.5.2011 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        | Hurricane 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 lamps, glass chimneys and lanterns, petromax gas mantles and accessories and components and parts thereof. | - | 4% | 1.5.2005 to 31.1.2006  |
| 48        | <i>deleted</i>   | - |    | <i>w.e.f. 1.2.2006</i> |
| 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 31.3.2013   |
| 49   | <b>***deleted</b>   | - |    | <b>w.e.f. 1.4.2013</b>  |
| 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   | - |    | <i>w.e.f. 1.5.2010</i>  |
| 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   | - |    | <i>w.e.f. 1.7.2009</i>  |
| 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        |
| 53A. | <b>Industrial goods and tools made of Diamond, Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium, and alloys thereof, if any.</b>   | - | 5% | <b>1.4.2013 to date</b> |
| 54.  | Industrial inputs and packing materials as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .   | - | 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 <i>Official Gazette</i> .  | - | 5% | 1.4.2010 to date        |
| 55.  | Iron and steel, that is to say,<br>(i) pig iron, sponge iron and cast iron including ingots, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;<br>(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);<br>(iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars;<br>(iv) steel bars (rounds, rods, square flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths).;<br>(v) steel structurals,(angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections);<br>(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;<br>(vii) plates both plain and chequered in all qualities;<br>(viii) discs, rings, forgings and steel castings;<br>(ix) tool, alloy and special steels of any of the above categories;<br>(x) steel melting scrap in all forms including steel skull turning and boring<br>(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings; | - | 4% | 1.4.2005 to 30.4.2011   |

|     |  |   |    |                              |
|-----|--|---|----|------------------------------|
|     | (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   |   |    |                              |
| 55. | Iron and steel, that is to say,<br>(i) pig iron, spong iron and cast iron including ingots, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;<br>(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);<br><br>(iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars;<br>(iv) steel bars (rounds, rods, square flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths).;<br>(v) steel structurals,(angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections);<br>(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;<br>(vii) plates both plain and chequered in all qualities;<br>(viii) discs, rings, forgings and steel castings;<br>(ix) tool, alloy and special steels of any of the above categories;<br>(x) steel melting scrap in all forms including steel skull turning and boring<br>(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;<br>(xii) tin plate, both hot dipped and electrolytic and tin free plates;<br><br>(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;<br>(xiv) wheels, tyres, axles and wheel sets;<br>(xv) wire rods and wires-rolled, drawn, galvanized aluminized, tinned or coated such as by copper;<br>(xvi) defectives, rejects, cuttings or end pieces of any of the above categories | - | 5% | 1.5.2011 to date             |
| 55A | <b>Tool, alloy and special steels of any of the categories, specified in clause (x) to clause (xv) of entry 55 of this Schedule, sold during the period commencing on the 1st April 2005 and ending on the 30th April 2011.</b>  |   | 4% | <b>1.4.2005 to 30.4.2011</b> |
| 55B | <b>Tool, alloy and special steels of any of the categories, specified in clause (x) to clause (xv) of entry 55 of this Schedule, sold on or after the 1st May 2011.</b>  |   | 5% | <b>1.5.2011 to date</b>      |
| 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 30.4.2011 |
| 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. | - | 5% | 1.5.2011 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 31.3.2010 |
|     | (b) LPG for domestic use sold on or after 18th April 2006.  | - | 4% | 18.4.2006 to 6.6.2008 |
|     | (b) [deleted]   | - |    | w.e.f. 7.6.2008       |
| 58. | (a) Kerosene oil sold through the Public Distribution System;   | - | 5% | 1.4.2010 to 7.7.2011  |
| 58. | (a) Kerosene oil sold through the Public Distribution System;   | - | 3% | 8.7.2011 to date      |
|     | (b) Liquefied Petroleum Gas for domestic use.   | - | 3% | 1.4.2012 to date      |
| 59. | Knitting wool.  | - | 4% | 1.4.2005 to 31.3.2010 |
| 59. | Knitting wool.  | - | 5% | 1.4.2010 to date      |
| 60  | Lac and Shellac.  | - | 4% | 1.4.2005 to 31.1.2006 |
| 60  | Lac, shellac and their products.  | - | 4% | 1.2.2006 to 31.3.2007 |
| 60  | <i>Deleted</i>  | - |    | 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  | <i>Deleted</i>  | - |    | 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 <i>Official Gazette</i> .  | - | 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 <i>Official Gazette</i> .  | - | 5% | 1.4.2010 to date      |
| 68. | Oil seeds, that is to say:-<br>(i) Groundnut or Peanut ( <i>Arachis hypogaea</i> );<br>(ii) Sesamum or Til ( <i>Sesamum Orientale</i> );<br><br>(iii) Cotton seed ( <i>Gossypium Spp.</i> );<br>(iv) Soyabean ( <i>Glycine seja</i> );<br><br>(v) Rapeseed and Mustard-<br>(1) Torta ( <i>Brassica Campestris var toria</i> );<br>(2) Rai ( <i>Brassica Juncea</i> );<br>(3) Jamba-Taramira ( <i>Eruca sativa</i> );<br><br>(4) Sarson-Yellow and brown ( <i>Brassica campestris var sarson</i> );<br>(5) Banarasi Rai or True Mustard ( <i>Brassica nigra</i> );<br><br>(vi) Linseed ( <i>Linum usitissimum</i> );<br>(vii) Castor ( <i>Ricinus communis</i> );<br>(viii) Coconut (i.e. Copra excluding tender coconuts) ( <i>Cocos nucifera</i> )<br>(ix) Sunflower ( <i>Helianthus annus</i> );<br>(x) Nigar seed ( <i>Guizotia abyssinica</i> );<br><br>(xi) Neem, vepa ( <i>Azadirachta indica</i> );<br>(xii) Mahua, Illupai, Ippe ( <i>Madhuca indica</i> , <i>M.Latifolia</i> , <i>Bassia, Latifolia</i> and <i>Madhuca longifolia</i> Syn. <i>M. Longifolia</i> );<br>(xiii) Karanja, Pongam, Honga ( <i>Pongamia Pinnata</i> Syn. <i>P. Glabra</i> );<br>(xiv) Kusum ( <i>Schlechepa Olcosa</i> , Syn. <i>S. Trijuga</i> );<br>(xv) Punna undi ( <i>Calophyllum, inophyllum</i> );<br>(xvi) Kokum ( <i>Carcinia indica</i> );<br>(xvii) Sal ( <i>Shorea robusta</i> )<br>(xviii) Tung ( <i>Aleurites fordii</i> and <i>A. Montana</i> )<br>(xix) Red Palm ( <i>Elaeis guinensis</i> )<br>(xx) Safflower ( <i>Carthamus tinctorius</i> ) | - | 4% | 1.4.2005 to 30.4.2011 |
| 68. | Oil seeds, that is to say:-<br>(i) Groundnut or Peanut ( <i>Arachis hypogaea</i> );<br>(ii) Sesamum or Til ( <i>Sesamum Orientale</i> );<br>(iii) Cotton seed ( <i>Gossypium Spp.</i> );<br>(iv) Soyabean ( <i>Glycine seja</i> );<br>(v) Rapeseed and Mustard-<br>(1) Torta ( <i>Brassica Campestris var toria</i> );<br>(2) Rai ( <i>Brassica Juncea</i> );<br>(3) Jamba-Taramira ( <i>Eruca sativa</i> );<br>(4) Sarson-Yellow and brown ( <i>Brassica campestris var sarson</i> );<br>(5) Banarasi Rai or True Mustard ( <i>Brassica nigra</i> );   | - | 5% | 1.5.2011 to date      |

|     |   |   |    |                         |
|-----|---|---|----|-------------------------|
|     | (vi) Linseed ( <i>Linum usitissimum</i> );  |   |    |                         |
|     | (vii) Castor ( <i>Ricinus communis</i> );   |   |    |                         |
|     | (viii) Coconut (i.e. Copra excluding tender coconuts) ( <i>Cocos nucifera</i> )   |   |    |                         |
|     | (ix) Sunflower ( <i>Helianthus annuus</i> );  |   |    |                         |
|     | (x) Nigar seed ( <i>Guizotia abyssinica</i> );  |   |    |                         |
|     | (xi) Neem, vepa ( <i>Azadirachta indica</i> );  |   |    |                         |
|     | (xii) Mahua, Illupai, Ippe ( <i>Madhuca indica</i> , <i>M.Latifolia</i> , <i>Bassia</i> , <i>Latifolia</i> and <i>Madhuca longifolia</i> Syn. <i>M. Longifolia</i> ); |   |    |                         |
|     | (xiii) Karanja, Pongam, Honga ( <i>Pongamia Pinnata</i> Syn. <i>P. Glabra</i> );  |   |    |                         |
|     | (xiv) Kusum ( <i>Schlechera Olcosa</i> , Syn. <i>S. Trijuga</i> );  |   |    |                         |
|     | (xv) Punna undi ( <i>Calophyllum</i> , <i>inophyllum</i> );   |   |    |                         |
|     | (xvi) Kokum ( <i>Carcinia indica</i> );   |   |    |                         |
|     | (xvii) Sal ( <i>Shorea robusta</i> )  |   |    |                         |
|     | (xviii) Tung ( <i>Aleurites fordii</i> and <i>A. Montana</i> )  |   |    |                         |
|     | (xix) Red Palm ( <i>Elaeis guinensis</i> )  |   |    |                         |
|     | (xx) Safflower ( <i>Carthamus tinctorius</i> )  |   |    |                         |
| 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 and 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,<br>(b) All types of paper stationery for computer, carbon paper and ammonia paper                                    | - | 4% | 1.2.2006 to 31.3.2010   |
| 70  | (a) Paper, news print, paper board, waste paper,<br>(b) All types of paper stationery for computer, carbon paper, ammonia paper                                       | - | 5% | 1.4.2010 to 31.3.2015   |
| 70  | <b>Paper, as may be notified by the State Government from time to time in the Official Gazette.</b>   |   | 5% | <b>1.4.2015 to date</b> |
| 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), hawai chappals and straps thereof;  | - | 5% | 1.4.2010 to date      |
|      | (b) Plastic mats (Chatai)   |   |    |                       |
| 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      |
| 75A. | Poultry machinery and equipments as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .  | - | 5% | 1.4.2012 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 ink 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      |
| 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 <i>Official Gazette</i> .       | - | 4% | 1.4.2005 to 30.4.2005 |
| 81.  | (a) Readymade garments.   | - | 4% | 1.5.2005 to 31.3.2010 |
|      | (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 <i>Official Gazette</i> .                          |   |    |                       |
| 81   | (a) Readymade garments.   | - | 5% | 1.4.2010 to           |

|      |  |   |    |                         |
|------|--|---|----|-------------------------|
|      | (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. |   |    | date                    |
| 82.  | Renewable energy devices and spare parts as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .   | - | 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 <i>Official Gazette</i> 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 <i>Official Gazette</i> and spare parts thereof.  | - | 5% | 1.4.2010 to date        |
| 82A. | Ribbon , Bow and Kajal.  | - | 5% | 1.4.2012 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 31.7.2014   |
| 83   | <b>(a) Roasted pulses, other than roasted gram and <i>dalwa</i> specified in sub-entry (b) of entry 39 of Schedule A, except when served for consumption;</b>                        | - | 5% | <b>1.8.2014 to date</b> |
|      | <b>(b) Fried pulses including fried gram, except when served for consumption</b>   |   |    |                         |
| 83A. | Rock Salt  | - | 5% | 1.4.2012 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        |
| 85A  | Safety Helmets.  | - | 5% | 1.4.2012 to date        |
| 86   | Seeds other than seeds of cereals and pulses   | - | 4% | 1.4.2005 deleted        |
| 86   | Deleted  | - |    | <i>w.e.f.1.4.2005</i>   |
| 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,  | -  | 4%                    | 1.2.2006 to 31.3.2010 |
|   | (b) UHT milk,   |    |                       |                       |
|   | (c) Condensed milk whether sweetened or not, when sold on or after 1st April 2005,  |    | 4%                    | 1.4.2005 to 31.3.2010 |
|   | (d) Milk containing any ingredient and sold under a brand name,when sold on or after 1st April 2005,  |    | 4%                    | 1.4.2005 to 31.3.2010 |
|   | Explanation:- UHT milk, condensed milk whether sweetened or not and milk containing any ingredient and sold under a brand name shall not be covered by the scope of this entry when served for consumption. |    |                       |                       |
| (e) Curds (whether or not sweetened or flavoured) when sold under a brand name, except when served for consumption. |   | 4% | 8.8.2006 to 31.3.2010 |                       |
| 89  | (a) Milk powder including skimmed milk powder,  | -  | 5%                    | 1.4.2010 to date      |
|   | (b) UHT milk,   |    |                       |                       |
|   | (c) Condensed milk whether sweetened or not, when sold on or after 1st April 2005,  |    |                       |                       |
|   | (d) Milk containing any ingredient and sold under a brand name,when sold on or after 1st April 2005,  |    |                       |                       |
|   | Explanation:- UHT milk, condensed milk whether sweetened or not and milk containing any ingredient and sold under a brand name shall not be covered by the scope of this entry when served for consumption. |    |                       |                       |
| (e) Curds (whether or not sweetened or flavoured) when sold under a brand name, except when served for consumption. |   |    |                       |                       |
| 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 cumin seed, 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 |
|   | (a) <i>Subject to clause (b) spices</i> 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,-   | -  | 4%                    |                       |
|   | Chillies, turmeric, tamarind, coriander seeds, fenugreek and parsley (suva) whether whole or powdered.  |    |                       |                       |
| (b) for the periods starting on or after 1st October 2006   | -   | 4% |                       |                       |

|     |   |   |    |                       |
|-----|---|---|----|-----------------------|
|     | Chillies, turmeric, tamarind, coriander seeds, fenugreek and parsley (suva) whether whole or powdered.  |   |    |                       |
|     | (b) for the periods starting on or after 1st April,2010   | - | 4% |                       |
|     | Chillies, turmeric, tamarind, coriander seeds, fenugreek and parsley (suva) whether whole or powdered.  |   |    |                       |
| 91  | Spices including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seed.  | - | 5% | 1.4.2010 to date      |
|     | <b>Explanation: For the purposes of this entry, as it stood from time to time, "spices" shall include spices in all forms, varieties and mixtures of any of the spices.</b>   |   |    | 1.4.2005 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. | Starch and Tapioca  | - | 4% | 1.4.2005 to 30.4.2005 |
| 93. | Starch , sago and Tapioca.  | - | 4% | 1.5.2005 to 31.3.2010 |
| 93. | Starch, sago and Tapioca.   | - | 5% | 1.4.2010 to date      |
| 94  | Sweetmeats and farsan   | - | 4% | 1.4.2005 to 30.4.2005 |
| 94  | (a) Sweetmeats  | - | 4% | 1.5.2005 to 31.1.2006 |
|     | (b) Varieties of farsan as may be notified, from time time, by the State Government in the Official Gazette.  |   |    |                       |
| 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,     | - | 4% | 1.2.2006 to 31.3.2010 |
|     | (b) Varieties of farsan as may be notified from time time by the State Government in the <i>Official Gazette</i> , except when served for consumption.  |   |    |                       |
| 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      |
|     | (b) Varieties of farsan as may be notified, from time time, by the State Government in the <i>Official Gazette</i> , except when served for consumption.  |   |    |                       |
|     | (c) Vada Pav  | - | 5% | 1.5.2011 to date      |
| 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 threshers, 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.<br>(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.<br>(b) When sold on or after 1st April, 2005, threshers and attachments parts, components, accessories, tyres and tubes thereof.  | - | 5%             | 1.4.2010 to date  |
| 97   | Transformers.  | - | 4%             | 1.4.2005 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,<br>(b) Components, parts and accessories of umbrella except garden umbrella.  | - | 4%             | 1.2.2006 to 31.3.2010   |
| 99   | (a) Umbrella except garden umbrella,<br>(b) Components, parts, and accessories of umbrella except garden umbrella.   | - | 5%             | 1.4.2010 to 31.3.2012   |
| 99   | (a) Umbrella and Raincoat excluding garden umbrella,<br>(b) Components, parts, and accessories of umbrella except garden umbrella.   | - | 5%             | 1.4.2012 to date<br>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 <i>Official Gazette</i> .  | - | 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;<br>(a) Fabrics and Sugar as defined from time to time, in section 14 of the Central Sales Tax Act, 1956;<br>(b) Varieties of Textile and Textile Articles; as may be notified from time to time by the State Government in the <i>Official Gazette</i> . | - | 4%<br>5%<br>5% | 1.4.2010 to 30.4.2011<br>1.5.2011 to date<br>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 holders and similar holders; parts (including caps and clips) of the foregoing articles;<br>(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpners. | - | 4% | 1.5.2005 to 31.3.2010         |
| 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 holders and similar holders; parts (including caps and clips) of the foregoing articles;<br>(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpners. | - | 5% | 1.4.2010 to date              |
|      | (c) Writing boards or writing pads, drawing boards, black boards, green boards, white boards, examination pads, foot rulers, erasers, glitter pens, sketch pens, staplers, pencil leads, oil pastels, drawing charcoals and envelopes;  | - | 5% | 1.4.2012 to date              |
| 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,<br>(i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota (viii) sitara; (ix) naquasi; (x) kora (xi) glass beads; (xii) badla (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.  | - | 4% | 1.2.2008 to 30.6.2009         |
| 105  | Embroidery or Zari material that is to say,<br>(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.  | - | 4% | 1.7.2009 to 31.3.2010         |
| 105  | Embroidery or Zari material that is to say,<br>(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.  | - | 5% | 1.4.2010 to date              |
| 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 the period starting on or after 1st April 2006   | - | 4% | 1.4.2006 Effect date extended |

|  |  |                       |    |                       |
|--|--|-----------------------|----|-----------------------|
|  | (b) Coconut in shell and separated Kernel of coconut (excluding Kopra) sold during the period starting on or after 1st April 2010          | -                     | 4% |                       |
| 106  | Deleted  | -                     |    | w.e.f. 1.4.2010       |
| 107  | (1) Animal hair other than raw wool;   | -                     | 4% | 1.5.2005 to 31.3.2010 |
|  | (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 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 <i>Official Gazette</i> ;             |                       |    |                       |
|  | (9) Porcelain insulators,  |                       |    |                       |
|  | (10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers;            |                       |    |                       |
| (11) (a) <b>Semi processed or processed fruits, vegetables, meat, poultry and fish whether or not sold in sealed containers or in a frozen state;</b>  | 4%   | 1.5.2005 to 31.1.2006 |    |                       |
| (b) Fruit, jams, jelly, cottage cheese (paneer), pickles, sauces, porridge, marmalade, preserved fruits, honey, fruit squash, paste, fruit drink, fruit juice, squashes, syrups, cordials;   | 4%   | 1.2.2006 to 31.3.2010 |    |                       |
| (c) Raw sea food, raw meat, fruits and vegetables, when sold in a frozen state, or in a sealed container;  |  |                       |    |                       |
| (11) (a) <i>Raw meat, raw flesh of poultry and raw sea-food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container;</i>  |  |                       |    |                       |
| (b) <i>Fruits and vegetables when sold in frozen state or in sealed container,</i>   |  |                       |    |                       |
| (c) <i>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,</i>  |  |                       |    |                       |
| (d) <i>Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs, and shrimps, whether or not sold in frozen state or in sealed container,</i>   |  |                       |    |                       |
| (e) <i>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,</i> |  |                       |    |                       |

|     |   |   |    |                         |
|-----|---|---|----|-------------------------|
|     | (f) Foods stuffs and food provisions of all kinds including raw, semi-cooked or semi processed foods, ready to mix and ready to cook preparations excluding ready to serve foods.   |   | 4% | 1.2.2006 to 31.1.2008   |
|     | (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.   |   | 4% | 1.2.2008 to 31.3.2010   |
|     | (g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared.  |   | 4% | 1.2.2006 to 31.3.2010   |
|     | (12) Silica Sand meant for use in construction;   |   | 4% | 15.2005 to 7.8.2006     |
|     | (12) Silica Sand  |   | 4% | 8.8.2006 to 31.3.2010   |
|     | (13) Tamarind seed and powder thereof;  |   | 4% | 1.5.2005 to 31.3.2010   |
|     | (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 and parts and components thereof as may be notified, by the State Government from time to time, in the Official Gazette;  |   |    |                         |
|     | <b>(2A) Capital goods and parts and components thereof, as may be notified by the State Government, from time to time, in the Official Gazette, when sold to the Departments of State or, as the case may be, the Central Government.</b> |   |    | <b>1.8.2014 to date</b> |
|     | (3) Coal tar;   |   |    | 1.4.2010 to date        |
|     | (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,  |   |    |                         |
|     | <b>(7A) Ladies hand bags and ladies purses</b>  |   |    | <b>1.4.2015 to date</b> |
|     | (8) Medical devices and implants as may be notified from time to time by the State Government in the Official Gazette;  |   |    | 1.4.2010 to date        |
|     | (9) Porcelain insulators,   |   |    |                         |
|     | (10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers;   |   |    |                         |
|     | (11) (a) Raw meat, raw flesh of poultry and raw sea-food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container;  |   |    | 1.4.2010 to date        |

|     |   |   |    |                        |
|-----|---|---|----|------------------------|
|     | (b) Fruits and vegetables when sold in frozen state or in sealed container,   |   |    |                        |
|     | (c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container,  |   |    |                        |
|     | (d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs, and shrimps, whether or not sold in frozen state or in sealed container,   |   |    |                        |
|     | (e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not sold in frozen state or in sealed container, |   |    |                        |
|     | (f) deleted w.e.f.1.2.2008  |   |    |                        |
|     | (f) Raw, semi cooked, semi processed, readymix and ready to cook food preparations, sold in sealed containers excluding ready to eat food and those covered by clause (a) to clause(e) above  |   |    | 1.4.2012 to date       |
|     | 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.   |   |    | 1.4.2012 to date       |
|     | (g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared.  |   |    | 1.4.2010 to 31.3.2013  |
|     | <b>(g) (deleted)</b>  |   |    | <b>w.e.f. 1.4.2013</b> |
|     | (12) Silica Sand  |   |    | 1.4.2010 to date       |
|     | (13) Tamarind seed and powder thereof;  |   |    |                        |
|     | (14) Toys and games excluding electronic toys and electronic games;   |   |    |                        |
|     | (15) wax candles;   |   |    |                        |
| 108 | (a) Dry fruits including raisins and currants;<br>(b) Tea in leaf or powder form including instant tea.<br>sold during the period starting from the 1st May 2005 and ending on 31st March 2006:-  | - | 4% | 1.5.2005 to 31.3.2006  |
| 108 | (a) Dry fruits including raisins and currants;<br>(b) Tea in leaf or powder form including instant tea.<br>sold during the period from the 1st May, 2006 to 30th September 2006 :-  | - | 4% | 1.5.2006 to 30.9.2006  |
| 108 | (a) Dry fruits including raisins and currants;<br>(b) Tea in leaf or powder form including instant tea.<br>Sold during the period starting on 1st May, 2006 to 31st March 2008:-  | - | 4% |                        |
| 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 period starting on 1st April 2008 and ending on 31st March 2009.  |   | 4% | 1.4.2008 to 31.3.2009  |
|     | (2) Timber, sold during the period 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  |
|     | (a) deleted 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 31.3.2011  |
|     | (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2012.   | - | 5% | 1.4.2011 to 31.3.2012  |
|     | (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2012 and ending on 31st March 2013.   | - | 5% | 1.4.2012 to 31.3.2013  |
|     | (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2014.   |   | 5% | 1.4.2013 to 31.3.2014  |
|     | (2) Timber, sold during the period starting on 1st April 2008 and ending on 31st March 2010   |   | 4% | 1.4.2008 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. | - | 5% | 1.4.2010 to date       |
| 108 | (1) (a) Raisins and Currants;   | - | 5% | 1.4.2010 to 31.5.2010  |
|     | (a) deleted 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 31.3.2011  |

|            |  |   |           |                              |
|------------|--|---|-----------|------------------------------|
|            | (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2012.        | -   | 5%        | 1.4.2011 to 31.3.2012        |
|            | (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2012 and ending on 31st March 2013.        | -   | 5%        | 1.4.2012 to 31.3.2013        |
|            | (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2014.        |   | 5%        | 1.4.2013 to 31.3.2014        |
|            | (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2015.        |   |           | 1.4.2014 to 31.3.2015        |
|            | <b>(b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2016.</b> |   |           | <b>1.4.2015 to 31.3.2016</b> |
|            | (2) Timber, sold during the period 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 | 4%        | 1.4.2008 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                | -   | 5%        | 1.4.2010 to 31.3.2015        |
|            | <b>3) Deleted w.e.f. 1st April 2015</b>  |   |           |                              |
| 108A       | <b>Dry fruits excluding cashew kernels and cashew nuts and those to which entry 59 of SCHEDULE A applies</b>                                 |   | 5%        | 1.5.2011 to 31.3.2012        |
| 108A       | Dry fruits excluding raisins and currants.   | -   | 5%        | 1.4.2012 to date             |
| 109        | Papad, except when served for consumption sold on or after 1st May 2006.   | -   | 4%        |                              |
| 109        | <i>Deleted</i>   | -   |           | <i>w.e.f. 1.4.2010</i>       |
| 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 31.3.2015        |
| <b>111</b> | <b>Compact Fluorescent Lamps and LED bulbs</b>   |   | <b>5%</b> | <b>1.4.2015 to date</b>      |
| 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 8445 19 10 of Central Excise Tariff Act, 1985(5 of 1986). | - | 4% | 1.7.2009 to 31.3.2010 |
| 113 | Cotton ginning and pressing machinery covered by sub-heading 8445 19 10 of Central Excise Tariff Act, 1985(5 of 1986)  | - | 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% | 1.5.2010 to date      |
| 116 | Adult diapers and sanitary napkins   | - | 5% | 1.4.2012 to date      |

### SCHEDULE D

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

(From 1.4.2005 to date)

#### LIST OF GOODS FOR WHICH THE RATE OF TAX IS 4%, 5% and 20% or above

**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.

| Sr. No.  | Name of the commodity  | Conditions and exceptions | Rate of Tax | with effect from         |
|----------|--|---------------------------|-------------|--------------------------|
| (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 30.4.2011    |
| 1        | Foreign liquor as defined, from time to time, in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.  |                           | 50%         | 1.5.2011 to 30.9.2015    |
| <b>1</b> | <b>Foreign liquor as defined, from time to time, in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.</b>   |                           | <b>60%</b>  | <b>1.10.2015 to date</b> |
| 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 30.4.2011    |
| 2        | Country liquor, as defined in Maharashtra Country Liquor Rules, 1973   |                           | 50%         | 1.5.2011 to 30.9.2015    |
| <b>2</b> | <b>Country liquor, as defined in Maharashtra Country Liquor Rules, 1973</b>  |                           | <b>60%</b>  | <b>1.10.2015 to date</b> |
| 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 30.4.2011    |
| 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.   |  | 50%                         | 1.5.2011 to 30.9.2015    |
| 3  | <b>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.</b>  |  | <b>60%</b>                  | <b>1.10.2015 to date</b> |
| 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 31.12.2013   |
| 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 <i>but excluding to those entry 3B of this Schedule applies.</i> |  | 40%                         | 1.1.2014 to date         |
| 3B | Wine when sold in bulk and where provisions of the Maharashtra Potable Liquor (Fixation of Maximum Retail Prices) Rules, 1996 are not applicable.   |  | 20%                         | 1.1.2014 to date         |
| 4  | Molasses and rectified spirit   |  | 20%                         | 1.4.2005 to 31.1.2008    |
| 4  | Molasses, rectified spirit, absolute alcohol and extra neutral alcohol.   |  | 20%                         | 1.2.2008 to date         |
| 5  | High Speed Diesel Oil   |  |                             |                          |
|    | (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%+<br>One rupee per litre | 1.4.2005 to 15.6.2006    |
|    | (ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai;  |  | 34%+<br>One rupee per litre | 1.4.2005 to 15.6.2006    |
|    | (b) In circumstances other than those mentioned in clause (a) above   |  | 31%+<br>One rupee per litre | 1.4.2005 to 15.6.2006    |
| 5  | High Speed Diesel Oil   |  |                             |                          |
|    | (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  |  | 33%+<br>One rupee per litre | 16.6.2006 to 30.11.2006  |
|    | (ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai;  |  | 33%+<br>One rupee per litre | 16.6.2006 to 30.11.2006  |



|   |   |  |                             |                         |
|---|---|--|-----------------------------|-------------------------|
|   | (b) in circumstances other than those mentioned in clause (a) above   |  | 30%+<br>One rupee per litre | 16.6.2006 to 30.11.2006 |
| 5 | High Speed Diesel Oil   |  |                             |                         |
|   | (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  |  | 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 Corporation of the Brihan Mumbai, Thane and Navi Mumbai; and  |  | 28%                         | 1.12.2006 to 6.6.2008   |
|   | (b) in circumstances other than those mentioned in clause (a) above   |  | 25%                         | 1.12.2006 to 6.6.2008   |
| 5 | High Speed Diesel Oil   |  |                             |                         |
|   | (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  |  | 26%                         | 7.6.2008 to 7.7.2011    |
|   | (ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai; and  |  | 26%                         | 7.6.2008 to 7.7.2011    |
|   | (b) in circumstances other than those mentioned in clause (a) above   |  | 23%                         | 7.6.2008 to 7.7.2011    |
| 5 | High Speed Diesel Oil   |  |                             |                         |
|   | (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  |  | 24%                         | 8.7.2011 to 31.5.2012   |
|   | (ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai; and  |  | 24%                         | 8.7.2011 to 31.5.2012   |
|   | (b) in circumstances other than those mentioned in clause (a) above   |  | 21%                         | 8.7.2011 to date        |
| 5 | High Speed Diesel Oil   |  |                             |                         |
|   | (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, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;                                  |  | 24%                         | 1.6.2012 to 30.9.2015   |
|   | (ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ; |  | 24%                         | 1.6.2012 to 30.9.2015   |
|   | (b) in circumstances other than those mentioned in clause (a) above   |  | 21%                         | 8.7.2011 to 30.9.2015   |
| 5 | High Speed Diesel Oil   |  |                             |                         |
|   | (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, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;                                  |  | 24% +<br>Two rupees per litre | 1.10.2015 to date     |
|    | (ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ; |  | 24% +<br>Two rupees per litre |                       |
|    | (b) in circumstances other than those mentioned in clause (a) above   |  | 21% +<br>Two rupees per litre |                       |
| 6  | Aviation Turbine Fuel (Duty paid) (other than that covered by entry 8 of the Shedule C)   |  | 25%                           | 1.4.2005 to 31.3.2008 |
| 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 of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and  |  | 30% +<br>One rupee per litre  | 1.4.2005 to 15.6.2006 |
|    | (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.   |  | 30% +<br>One rupee per litre  | 1.4.2005 to 15.6.2006 |
|    | (b) when delivered in circumstances other than those mentioned in clause (a) above.   |  | 29% +<br>One rupee per litre  | 1.4.2005 to 15.6.2006 |
| 10 | Any other kind of Motor Spirit  |  |                               |                       |
|    | (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  |  | 28% +<br>One rupee per litre  | 16.6.2006 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.   |  | 28% +<br>One rupee per litre  | 16.6.2006 to 6.6.2008 |

|    |  |  |  |                          |
|----|--|--|--|--------------------------|
|    | (b) when delivered in circumstances other than those mentioned in clause (a) above.  |  | 27% +<br>One<br>rupee<br>per litre       | 16.6.2006 to<br>6.6.2008 |
| 10 | Any other kind of Motor Spirit   |  |  |                          |
|    | (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   |  | 26% +<br>One<br>rupee<br>per litre       | 7.6.2008 to<br>31.5.2012 |
|    | (ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai.  |  | 26% +<br>One<br>rupee<br>per litre       | 7.6.2008 to<br>31.5.2012 |
|    | (b) when delivered in circumstances other than those mentioned in clause (a) above.  |  | 25% +<br>One<br>rupee<br>per litre       | 7.6.2008 to<br>date      |
| 10 | Any other kind of Motor Spirit   |  |  |                          |
|    | (a) When delivered,  |  |  |                          |
|    | (i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;and          |  | 26% +<br>One<br>rupee<br>per litre       | 1.6.2012 to<br>30.9.2015 |
|    | 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, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ; |  | 26% +<br>One<br>rupee<br>per litre       | 1.6.2012 to<br>30.9.2015 |
|    | (b) when delivered in circumstances other than those mentioned in clause (a) above.  |  | 25% +<br>One<br>rupee<br>per litre       | 7.6.2008 to<br>30.9.2015 |
| 10 | Any other kind of Motor Spirit   |  |  |                          |
|    | (a) When delivered,  |  |  |                          |
|    | (i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;and          |  | 26% +<br>Three<br>rupees<br>per<br>litre | 1.10.2015 to<br>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, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ; |  | 26% +<br>Three<br>rupees<br>per<br>litre |                          |
|    | (b) when delivered in circumstances other than those mentioned in clause (a) above.  |  | 25% +<br>Three<br>rupees<br>per<br>litre |                          |

|    |  |  |     |                          |
|----|--|--|-----|--------------------------|
| 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 1 <sup>st</sup> April 2008 and ending on 31 <sup>st</sup> 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 1 <sup>st</sup> April 2008 and ending on 31 <sup>st</sup> March 2011 or date on which Goods & Services Act comes into force, whichever is earlier. |  | 4%  | 1.4.2010 to 31.3.2011    |
| 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 1 <sup>st</sup> April 2008 and ending on 31 <sup>st</sup> March 2012   |  | 4%  | 1.4.2011 to 31.3.2012    |
| 11 | Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of Brihan Mumbai Corporation and Pune District.(***)  |  | 5%  | 1.4.2012 to 12.1.2014    |
| 11 | Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of Brihan Mumbai Corporation,Pune Municipal Corporation and Raigad District.  |  | 5%  | 13.1.2014 to date        |
| 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% | 1.7.2009 to 31.3.2012    |
| 12 | Tobacco, manufactured tobacco and products thereof including cigar and cigarettes but excluding Beedi and those to which entry 45A of SCHEDULE A applies.  |  | 20% | 1.4.2012 to 30.4.2012    |
| 12 | Tobacco, manufactured tobacco and products thereof including cigar and cigarettes but excluding, (a) Unmanufactured tobacco when sold in packets under brand name and; (b) those to which entry 45A of SCHEDULE A , and sub-entry (b) of 12 of SCHEDULE C applies  |  | 20% | 1.5.2012 to 31.3.2013    |
| 12 | Tobacco, manufactured tobacco and products thereof but excluding,- (a) Beedi and unmanufactured tobacco whether sold under brand name or not; (b) Cigar and cigarettes to which entry 14 of this Schedule applies.   |  | 20% | 1.4.2013 to date         |
| 13 | Aerated and Carbonated non-alcoholic beverages whether or not containing sugar or other sweetening matter or flavour or any other additives.   |  | 20% | 1.5.2011 to 30.9.2015    |
| 13 | <b>Aerated and Carbonated non-alcoholic beverages whether or not containing sugar or other sweetening matter or flavour or any other additives.</b>  |  | 25% | <b>1.10.2015 to date</b> |
| 14 | Cigar and cigarettes.  |  | 25% | 1.4.2013 to 30.9.2015    |
| 14 | <b>Cigar and cigarettes.</b>   |  | 35% | <b>1.10.2015 to date</b> |
|    |  |  |     |                          |

### SCHEDULE E

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

(From 1.4.2005 to date)

**Goods not covered elsewhere for which the rate of tax is 12.50%**

**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.

| <b>Sr. No.</b> | <b>Name of the commodity</b>                        | <b>Conditions</b> | <b>Rate of</b> | <b>with effect</b>    |
|----------------|---|-------------------|----------------|-----------------------|
| (1)            | (2)   | (3)               | (4)            | (5)                   |
| 1              | All goods not covered in any of the other schedules |                   | 12.50%         | 1.4.2005 to till date |