SCHEDULE-I LIST OF EXEMPTED GOODS [SEE SECTION 8 (1) (a)]

| No. DESCRIPTION OF GOODS AND EXCEPTIONS | SL. | | CONDITIONS | |
|--|-----|---|------------|--|
| 1 Agricultural implement manually operated or animal driven 2 Aids and implements used by handicapped persons 3 Aquatic feed, poultry feed and cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat brand. 4 Betel leaves 5 Books, periodicals and journals including maps, charts and globe. 6 Charakha and Amber Charakha handlooms and handlooms fabrics and Gandhi Topi. 7 Charcoal 8 Coarse grains 9 Condoms and contraceptive 10 Cotton and silk, yarn in hank 11 Curd, lassi, butter, milk and separated milk. 12 Earthen pot 13 Electrical energy 14 Firewood except casurina and eucalyptus timber. 15 Fishnets, fishnet fabrics and fish seeds, prawn/shrimps seeds. 16 Fresh plants, saplings and fresh flowers. 17 Fresh vegetables other than onion and fruits. 18 Fresh vegetables other than onion and fruits. 19 Garlic and ginger 20 All bangles (except those made of precious metals). 21 Human blood and blood plasma 22 Indigenous handmade musical instruments. 23 Kumkum, birdi, alta and sindur 24 Meat, fish including dry fish commonly known as Ktung / Na.kam, prawn and other aquatic products when not cured or frozen, eggs and livestocks and animal hair [vide Notification NO.ERTS (T)34/2010/51 dt. 19th August, 2010.)] 28 National flag 29 Organic manure including dung (Gobar) 20 National flag 30 Organic manure including dung (Gobar) 31 Non-judicial stamp paper sold by Government treasuries, postal items like envolce, post card etc. sold by government, rupee note, when sold to the Reserve Bank of India and Cheques, loose or in book form 31 Toddy, Neera and Arak. 32 Unprocessed and unbranded salt. 33 Gudy, Neera and Arak. 34 Unbranded bread 35 Unprocessed and unbranded salt. 36 Water other than 37 Sugar. 38 Textle fabric 39 The words "unmanufactured tobacco" omitted by Government yodification No. ERTS(T)5/2010/203 dated 18th March, 2015. 40 Handmade safety matches. | | DESCRIPTION OF GOODS | | |
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| 28 Raw wool 29 Semen including frozen semen 30 Silk worm laying, cocoon and raw silk 31 Slate and Slate pencils. 32 Tender green coconut 33 Toddy, Neera and Arak. 34 Unbranded bread 35 Unprocessed and unbranded salt. 36 Water other than (i) erated, mineral, distilled, medicinal, ionic, battery, demineralised water and (ii) water sold in sealed container 37 Sugar. 38 Textile fabric 39 The words "unmanufactured tobacco" omitted by Government Notification No. ERTS(T)5/2010/203 dated 18 th March, 2015. 40 Handmade safety matches. 41 Rakhi. 42 Sacred thread, commonly known as yagyopavit 43 Idols made of clay. | | | | |
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| 30 Silk worm laying, cocoon and raw silk 31 Slate and Slate pencils. 32 Tender green coconut 33 Toddy, Neera and Arak. 34 Unbranded bread 35 Unprocessed and unbranded salt. 36 Water other than (i) erated, mineral, distilled, medicinal, ionic, battery, demineralised water and (ii) water sold in sealed container 37 Sugar. 38 Textile fabric 39 The words "unmanufactured tobacco" omitted by Government Notification No. ERTS(T)5/2010/203 dated 18 th March, 2015. 40 Handmade safety matches. 41 Rakhi. 42 Sacred thread, commonly known as yagyopavit 43 Idols made of clay. | | | | |
| 31 Slate and Slate pencils. 32 Tender green coconut 33 Toddy, Neera and Arak. 34 Unbranded bread 35 Unprocessed and unbranded salt. 36 Water other than (i) erated, mineral, distilled, medicinal, ionic, battery, demineralised water and (ii) water sold in sealed container 37 Sugar. 38 Textile fabric 39 The words "unmanufactured tobacco" omitted by Government Notification No. ERTS(T)5/2010/203 dated 18 th March, 2015. 40 Handmade safety matches. 41 Rakhi. 42 Sacred thread, commonly known as yagyopavit 43 Idols made of clay. | | | | |
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| 34 Unbranded bread 35 Unprocessed and unbranded salt. 36 Water other than (i) erated, mineral, distilled, medicinal, ionic, battery, demineralised water and (ii) water sold in sealed container 37 Sugar. 38 Textile fabric 39 The words "unmanufactured tobacco" omitted by Government Notification No. ERTS(T)5/2010/203 dated 18 th March, 2015. 40 Handmade safety matches. 41 Rakhi. 42 Sacred thread, commonly known as yagyopavit 43 Idols made of clay. | | | | |
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| Water other than (i) erated, mineral, distilled, medicinal, ionic, battery, demineralised water and (ii) water sold in sealed container 37 Sugar. 38 Textile fabric 39 The words "unmanufactured tobacco" omitted by Government Notification No. ERTS(T)5/2010/203 dated 18 th March, 2015. 40 Handmade safety matches. 41 Rakhi. 42 Sacred thread, commonly known as yagyopavit 43 Idols made of clay. | | | | |
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| 40 Handmade safety matches. 41 Rakhi. 42 Sacred thread, commonly known as yagyopavit 43 Idols made of clay. | 39 | | | |
| 41 Rakhi. 42 Sacred thread, commonly known as yagyopavit 43 Idols made of clay. | 40 | | | |
| 42 Sacred thread, commonly known as yagyopavit 43 Idols made of clay. | | • | | |
| 43 Idols made of clay. | | | | |
| · · · · · · · · · · · · · · · · · · · | | , , , , , , , , , , , , , , , , , , , | | |
| I unculted, commonly known as wurt, nationed of beaten fiec. | | Puffed rice, commonly known as Muri, flattened or beaten rice, | | |
| commonly known as Chira, parched rice commonly known as | 44 | | | |

| | Khoi, |
|----|---|
| | Parched paddy or rice coated with sugar or gur commonly |
| | known as Murki. |
| 45 | Husk including groundnut husk. |
| 46 | Leaf plates and cups-pressed or stictched. |
| 47 | Beehive. |
| 48 | Unprocessed green leaves of tea. |
| 49 | Kirpan |
| 50 | Paddy, rice, wheat and pulses. |
| 51 | Flour, atta, maida, suji and besan. |
| 52 | Brand of Cereals. |
| 53 | Pappad. |
| 54 | Items covered by PDS except kerosene. |
| 55 | De-oiled cake. |
| 56 | Khadi garments/goods and made ups. |
| 57 | Branded bread. |
| 58 | Branded salt. |
| 59 | All seeds other than oil seeds |
| 60 | Goods taken under Custom Bond for re-export after |
| | manufacturing or otherwise. |
| 61 | Petrol, diesel, Aviation Turbine Fuel. |
| 62 | |
| 63 | Indigenous handmade soap. [vide Notification NO.ERTS |
| | (T40/2002/399 dt. 17 th Dec. 2007.)](Omitted but added at Sl. |
| | 144 of Schedule II vide Notification No. ERTS (T) 40/2002/441 |
| | dt. 7 th Dec. 2010) |
| 64 | Liquefied petroleum gas(domestic)[vide notification no. |
| | ERTS(T) 39/2008/150 dated 1st August 2011.] |
| 65 | Kerosene sold through PDS (vide notification no. ERTS(T) |
| | 39/2008/150 dated 1st August 2011.) |

Schedule-II

[see section 5 (10]] (No. ERTS (T) 12/2010/30 dt. 7/12/2010. The Government of Meghalaya in Exercise of powers conferred be Section 5 of VAT Act 2003 revise the rate of tax as appeared in Schedule II as follows.)

| Sl. No. | Description | Rate of tax (paise in the rupee) | |
|------------|---|--|--|
| 1 | Agricultural implements, not operated manually or not driven | 5 | |
| | by animal, sprayers and drip irrigation equipments including | | |
| | their parts and accessories.(ERTS(T) 41/94/PT VII/325 | | |
| | dt.26/09/2005) | | |
| 2 | All equipments for communications such as private Branch | 5 | |
| | Exchange (P.B.X.) and Electronic Private Automatic Branch | | |
| | Exchange (E.P.A.B.X) etc. | | |
| 3 | All intangible goods like copyright, patent, replenishment | 5 | |
| | license | | |
| 4 | All kinds of bricks including fly ash bricks, refractory bricks | 5 | |
| | and ashphaltic roofing, earthen tiles AAC Blocks vide No | | |
| | CTAS-18/2004 wef 4 th September 2015 | _ | |
| 5 | All types of yarn other than cotton and silk yarn in hank and | 5 | |
| | sewing thread. | _ | |
| 6 | Aluminium utensils and enamelled utensils | 5 | |
| 7 | Arecanut powder and betel nut. | 5 | |
| 8 | Article made of rolled gold and imitation gold. | 5 | |
| 9 | Artificial silk yarn, polyster fibre yarn, and staple fibre yarn. | 5 | |
| 10 | Bamboo and Bamboo matting. | 5 | |
| 11 | Bagasse. | 5 | |
| 12 | Basic chromium sulphate, sodium bi-chromate, bleach liquid. | 5 | |
| 13 | Bearings. | 5 | |
| 14 | Beedi leaves. | 5 | |
| 15 | Beltings. | 5 | |
| 16 | Bicycles, tricycles, cycles rickshaws and parts there of | 5 | |
| | including tyres | _ | |
| 17 | Bitumen. | 5 | |
| 18 | Bone meal, bones of animals, birds, reptiles and fishes. | 5 | |
| 19 | Khandsari. | 5 | |
| 20 | Broom and broom sticks. | 5 | |
| 21 | Bulk drugs. | 5 | |
| 22 | Capital goods. | 5 | |
| 23 | Casia Bark. | 5 | |
| 24 | All metal castings. | 5 | |
| 25 | Clay including fine china clay and ball clay. | 5 | |
| 26 | Centrifugal and monobloc, submersible pumps and parts | 5 | |
| | thereof. | | |
| 27 | Coffee beans and seeds, cocoa pod, green tea leaf and chicory. | 5 | |
| 28 | Chemical, fertilizers and micro nutrients, also plant growth | 5 | |
| | promoters and regulators, herbicides and rodenticides etc, | | |
| | pesticides, weedicides and insecticides. | | |
| 29 | Coir and coir products excluding coir mattresses. | 5 | |
| 30 | Cotton and cotton waste. | 5 | |
| 31 | Crucibles. | 5 | |
| 32 | Declared goods as specified in section 15 (a) of the Central | 5 | |
| | Sales Tax Act,1956 (Central Act 74 of 1956), if such goods | | |
| | are not mentioned in this schedule or any other schedule | | |
| | enhanced the rate of tax from 4% to 5% vide letter No. | | |
| | 28013/1/2011-SO(ST)dt. 11 th April, 2011.Government of | | |
| | India, Ministry of Finance, Department of Revenue. | | |

| 33 Dyes, that is to say (i) Acid dyes (ii) Alizarine dyes (iii) Bases (iv) Basic dyeses (v) Direct dyes (vi) Aphtols (vii) Nylon dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (x) Sulphur dyes (sii) Vat dyes (xiii) All other dyes not specified elsewhere in the schedule. 34 Edible tol, dil cake. 35 Electrodes. 36 Exercise books, graph book and laboratory note book. 37 Embrodery or zari articles, that is to say — (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sitara; (xi) nagsi; (x) koru; (x) glass bead; (xii) badic; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles. 38 Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extorsions of those. 39 Fibres of all types and fibre waste. 40 Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker. 41 Fried grams. 42 Gur, jaggery and edible variety of rub gur. 43 Hand pump and spare parts. 44 Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. 45 Hose pipes and fittings thereof. 46 Hostery goods. 47 Ice. 48 Incense sticks commonly known as agarbati, dhupkhati or dhapbati. 49 Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). 51 Industrial inputs and packing materials as listed in schedule II B. 52 Kerosene sold through PDS. 53 Kinting wool. 54 Lime, limestone, products of lime dolomite and other white washing materials not elsewhere mentioned in this schedule or in any other schedule. 55 Jugnite. 56 Linear alkyl benezene, L.A.B. Sulphonic Acid, Alfa Oelfin Sulphonate. 57 Medicines and drugs (Deleted but added at Sl. 5 of Schedule I w.e.f. 71/2/2010, vide letter No. ERTS (T) 12/2010/50, Dl. 26/04/2011. 58 Metal's, alloys, metal prowders including metal paste of all lypes and grades and metal scraps other than those falling under 'Declared Goods'. 59 Newars. 60 Napa slabs (Rough Flooring stones) and shababad stones. 61 Ores and minerals. 62 Pape | (iv) Basic dyeses (v) Direct dyes (vi) Napthols (vii) Nylo dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi)Sulphur dyes (xii) Vat dyes (xiii)All ot dyes not specified elsewhere in the schedule. | |
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| dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi)Sulphur dyes (xii) Vat dyes (xiii)All other dyes not specified elsewhere in the schedule. 34 Edible oil, oil cake. 5 Elbetrodes. 5 Electrodes. 5 Electrodes. 5 Exercise books, graph book and laboratory note book. 5 Elbetrodey or zari articles, that is to say — (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sistara; (xi) nagsi; (x) kora; (xi) glass bead; (xii) badii; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles. 8 Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extersions of those. 9 Fibres of all types and fibre waste. 5 Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker. 4 Fried grams. 5 Gur, jaggery and edible variety of rub gur. 5 Gur, jaggery and edible variety of rub gur. 5 Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. 4 Herb, bark dry plant, dry root, commonly known as jari booti and dry flower. 4 Hose pipes and fittings thereof. 5 Hose pipes and fittings thereof. 5 Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). 5 Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). 5 Industrial inputs and packing materials as listed in schedule II B. 5 Kerosene sold through PDS. 5 Miniting wool. 5 Linear alkyl benezene, L.A.B Sulphonic Acid, Alfa Oelfin Sulphonate. 5 Newars. 5 Paper, paper board and newsprint. 6 Pariting wice vice and and materials including diary and salandards wax. 6 Paper, paper board and newsprint. 6 Pariting wax of all grade standards other than food grade standard including standard wax and mater batches. 6 Pipare footware, Hawaii chappals and straps thereof. 6 Plastic foroware, Hawaii chappals and straps thereof. 6 Pipare for paris. 7 Portiting ink excluding other and c | dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi)Sulphur dyes (xii) Vat dyes (xiii)All ot dyes not specified elsewhere in the schedule. | n e |
| dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi)Sulphur dyes (xii) Vat dyes (xiii)All other dyes not specified elsewhere in the schedule. 34 Edible oil, oil cake. 5 Elbetrodes. 5 Electrodes. 5 Electrodes. 5 Exercise books, graph book and laboratory note book. 5 Elbetrodey or zari articles, that is to say — (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sistara; (xi) nagsi; (x) kora; (xi) glass bead; (xii) badii; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles. 8 Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extersions of those. 9 Fibres of all types and fibre waste. 5 Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker. 4 Fried grams. 5 Gur, jaggery and edible variety of rub gur. 5 Gur, jaggery and edible variety of rub gur. 5 Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. 4 Herb, bark dry plant, dry root, commonly known as jari booti and dry flower. 4 Hose pipes and fittings thereof. 5 Hose pipes and fittings thereof. 5 Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). 5 Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). 5 Industrial inputs and packing materials as listed in schedule II B. 5 Kerosene sold through PDS. 5 Miniting wool. 5 Linear alkyl benezene, L.A.B Sulphonic Acid, Alfa Oelfin Sulphonate. 5 Newars. 5 Paper, paper board and newsprint. 6 Pariting wice vice and and materials including diary and salandards wax. 6 Paper, paper board and newsprint. 6 Pariting wax of all grade standards other than food grade standard including standard wax and mater batches. 6 Pipare footware, Hawaii chappals and straps thereof. 6 Plastic foroware, Hawaii chappals and straps thereof. 6 Pipare for paris. 7 Portiting ink excluding other and c | dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi)Sulphur dyes (xii) Vat dyes (xiii)All ot dyes not specified elsewhere in the schedule. |)11 |
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| dyes not specified elsewhere in the schedule. 48 Edible ofi, off cake. 5 Electrodes. 5 Electrodes. 5 Electrodes. 5 Electrodes. 5 Electrodes. 5 Electrodes. 5 Exercise books, graph book and laboratory note book. 5 Enbroidery or zari articles, that is to say — (i) lmi; (ii) zari; (iii) kasah; (iv) salma; (v) dalka; (vi) chumkl; (vii) gota; (viii) sistara; (xi) nagak; (xio nagis; (xio nagis; (xio kora; (xi)) glass based; (xii) badis; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles. 5 Forrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zine and extorsions of those. 40 Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker. 41 Fried grams. 42 Gur, juggery and edible variety of rub gur. 43 Hand pump and spare parts. 44 Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. 45 Hose pipes and flittings thereof. 46 Hosiery goods. 47 Ice. 48 Incense sticks commonly known as agarbati, dhupkhati or dhupbati. 49 Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). 50 IT products including computers, telephone, cell phone, DVD, and CD and parts therefor as listed in schedule II A. 51 Industrial inputs and packing materials as listed in schedule II A. 52 Kerosene sold through PDS. 53 Knitting wool. 54 Lime, ilmestone, products of lime dolomite and other white washing materials not elsewhere mentioned in this schedule II w. et al., 7/12/2010, vide letter No. ERTS (T) 12/2010/50. Dt. 26/04/2011. 58 Metals, alloys, metal powders including metal paste of all types and grades and metal scraps other than those falling under "Declared Goods". 5 Newars. 5 Newars. 5 Newars. 5 Newars. 5 Newars. 5 Paper, paper board and newsprint. 64 Paraffin was of all grade standards other than food grade standard including standard was and mater barches. 5 Pipes of all varieties including GI, pipes, CL. pipes, ductile pipes and PVC pipes including fittings. 66 Plastic footware, Hawaii chappab | dyes not specified elsewhere in the schedule. | her |
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| Secretise books, graph book and laboratory note book. Secretise books, graph book and laboratory in the labo | 1 34 Edible oil oil cake | |
| Exercise books, graph book and laboratory note book 5 | | |
| Embroidery or zari articles, that is to say — (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sitara; (ix) magsi; (x) kora; (x) glass bead; (xii) badha; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needless. | | |
| (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sitara; (ix) naqsi; (x) kora; (xi) glass bead; (xii) badia; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles. Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, rine and extorsions of those. Fibres of all types and fibre waste. Fibres of all types and fibre waste. Fibres, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker. Fried grams. Fried grams. Fried grams. Hand pump and spare parts. Hand pump and spare parts. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. Hose pipes and fittings thereof. Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). Try products including computers, telephone, cell phone, DVD, and CD and parts thereof as listed in schedule II A. Industrial inputs and packing materials as listed in schedule II B. Kerosene sold through PDS. Kritting wool. Kritting wool. Kritting wool. Kritting wool. Linear alkyl benezene, L.A.B Sulphonic Acid, Alfa Oelfin Sulphonate. Medicines and drugs. (Deleted but added at SL. 5 of Schedule V vide BrTS(T) 39/2005/P7/11. dt. 13/05/2005 W.e.f. 01/05/2005). Medicine and drugs is deleted from Schedule II w.c.f. 7/12/2010, wide letter No. ERTS (T) 12/2010/50. Dt. 26/04/2011. Medicines and drugs. (Deleted but added at SL. 5 of Schedule V vide BrTS(T) 39/2005/P7/11. dt. 13/05/2005 W.e.f. 01/05/2005). Medicine and drugs is deleted from Schedule II w.c.f. 7/12/2010, wide letter No. ERTS (T) 12/2010/50. Dt. 26/04/2011. Metals, alloys, metal powders including metal paste of all types and grades and metal scraps other than those falling under 'Declared Goods'. Paper, paper board and newsprint And Paraffin wax of all grade standards other than food grade standard including sta | 36 Exercise books, graph book and laboratory note book. | 5 |
| (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sitara; (ix) naqsi; (x) kora; (xi) glass bead; (xii) badia; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles. Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, rine and extorsions of those. Fibres of all types and fibre waste. Fibres of all types and fibre waste. Fibres, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker. Fried grams. Fried grams. Fried grams. Hand pump and spare parts. Hand pump and spare parts. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. Hose pipes and fittings thereof. Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). Try products including computers, telephone, cell phone, DVD, and CD and parts thereof as listed in schedule II A. Industrial inputs and packing materials as listed in schedule II B. Kerosene sold through PDS. Kritting wool. Kritting wool. Kritting wool. Kritting wool. Linear alkyl benezene, L.A.B Sulphonic Acid, Alfa Oelfin Sulphonate. Medicines and drugs. (Deleted but added at SL. 5 of Schedule V vide BrTS(T) 39/2005/P7/11. dt. 13/05/2005 W.e.f. 01/05/2005). Medicine and drugs is deleted from Schedule II w.c.f. 7/12/2010, wide letter No. ERTS (T) 12/2010/50. Dt. 26/04/2011. Medicines and drugs. (Deleted but added at SL. 5 of Schedule V vide BrTS(T) 39/2005/P7/11. dt. 13/05/2005 W.e.f. 01/05/2005). Medicine and drugs is deleted from Schedule II w.c.f. 7/12/2010, wide letter No. ERTS (T) 12/2010/50. Dt. 26/04/2011. Metals, alloys, metal powders including metal paste of all types and grades and metal scraps other than those falling under 'Declared Goods'. Paper, paper board and newsprint And Paraffin wax of all grade standards other than food grade standard including sta | 37 Embroidery or zari articles, that is to say – (i) imi; (ii) zar | ri; 5 |
| sitara; (ix) nagsi; (x) kora; (xi) glass bead; (xii) badia; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles. 8 Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extorsions of those. 9 Fibres of all types and fibre waste. 5 Fireclay, coal ash, coal boiler ash, coal cinder ash, coal power, clinker. 41 Fried grams. 5 Fireclay, coal ash, coal boiler ash, coal cinder ash, coal grave, clinker. 42 Gur, jaggery and edible variety of rub gur. 43 Hand pump and spare parts. 44 Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. 45 Hose pipes and fittings thereof. 5 Hose pipes and fittings thereof. 5 Incense sticks commonly known as agarbati, dhupkhati or dhupbati. 46 Hosiery goods. 5 Incense sticks commonly known as agarbati, dhupkhati or dhupbati. 47 Icc. 48 Incense sticks commonly known as agarbati, dhupkhati or dhupbati incense sticks commonly known as agarbati, dhupkhati or dhupbati incense sticks commonly known as agarbati, dhupkhati or dhupbati. 50 IT products including computers, telephone, cell phone, DVD, and CD and parts thereof as listed in schedule II A. 16 Industrial inputs and packing materials as listed in schedule II B. 17 Barbatian inputs and packing materials as listed in schedule II S. 18 Kerosene sold through PDS. 18 Kerosene sold through PDS. 19 Kerosene sold through PDS. 19 Kerosene sold through PDS. 10 Industrial inputs and packing materials as listed in schedule II w. et al. (17) (17) (17) (17) (17) (17) (17) (17) | | |
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| 41 Fried grams. 42 Gur, jaggery and edible variety of rub gur. 43 Hand pump and spare parts. 44 Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. 45 Hose pipes and fittings thereof. 46 Hosiery goods. 47 Ice. 48 Incense sticks commonly known as agarbati, dhupkhati or dhupbati. 49 Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). 50 IT products including computers, telephone, cell phone, DVD, and CD and parts thereof as listed in schedule II A. 51 Industrial inputs and packing materials as listed in schedule II B. 52 Kerosene sold through PDS. 53 Knitting wool. 54 Lime, limestone, products of lime dolomite and other white washing materials not elsewhere mentioned in this schedule or in any other schedule. 55 Lignite. 56 Linear alkyl benezene, L.A.B Sulphonic Acid, Alfa Oelfin Sulphonate. 57 Medicines and drugs. (Deleted but added at Sl. 5 of Schedule V vide ERTS(T) 39/2005/PT/11. dt. 13/05/2005 W.e.f. 61 01/05/2005). Medicine and drugs is deleted from Schedule II w.e.f. 71/2/2010, vide letter No. ERTS (T) 12/2010/50. Dt. 26/04/2011. 58 Metals, alloys, metal powders including metal paste of all types and grades and metal scraps other than those falling under 'Declared Goods'. 59 Newars. 60 Napa slabs (Rough Flooring stones) and shahabad stones. 61 Ores and minerals. 62 Palm fatty acid. 63 Paper, paper board and newsprint. 64 Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, slack wax. 65 Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes including flitings. 66 Plastic footware, Hawaii chappals and straps thereof. 67 Plastic footware, Hawaii chappals and straps thereof. 68 Plaster of paris. 69 Printed materials including diary and calendar. 70 Pinting ink excluding toner and cartridges. 71 Pulp of bamboo, wood and paper. | | |
| 42 Gur, jaggery and edible variety of rub gur. 43 Hand pump and spare parts. 44 Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. 45 Hose pipes and fittings thereof. 46 Hosery goods. 47 Ice. 48 Incense sticks commonly known as agarbati, dhupkhati or dhupbati. 49 Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). 50 IT products including computers, telephone, cell phone, DVD, and CD and parts thereof as listed in schedule II A. 51 Industrial inputs and packing materials as listed in schedule II B. 52 Kerosene sold through PDS. 53 Knitting wool. 54 Lime, limestone, products of lime dolomite and other white washing materials not elsewhere mentioned in this schedule or in any other schedule. 55 Lignite. 56 Linear alkyl benezene, L.A.B Sulphonic Acid, Alfa Oelfin Sulphonate. 57 Medicines and drugs. (Deleted but added at Sl. 5 of Schedule V vide ERTS(T) 39/2005/PT/11. dt.13/05/2005 W.e.f. 01/05/2005). Medicine and drugs is deleted from Schedule II w. e.f. 7/12/2010, vide letter No. ERTS (T) 12/2010/50. Dt. 26/04/2011. 58 Metals, alloys, metal powders including metal paste of all types and grades and metal scraps other than those falling under 'Declared Goods'. 59 Newars. 50 Newars. 51 Ores and minerals. 52 Palm fatty acid. 53 Paper, paper board and newsprint 54 Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, slack wax. 51 Pless of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes including fittings. 53 Paper, paper board and newsprint 54 Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, slack wax. 55 Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes including fittings. 56 Plastic footware, Hawaii chappalyals and straps thereof. 57 Plastic footware, Hawaii chappals and straps thereof. 58 Plaster of paris. 59 Pinting ink excluding toner and cartridg | | 5 |
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| 44 Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower. 45 Hose pipes and fittings thereof. 46 Hosiery goods. 47 Ice. 48 Incense sticks commonly known as agarbati, dhupkhati or dhupbati. 49 Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). 50 IT products including computers, telephone, cell phone, DVD, and CD and parts thereof as listed in schedule II A. 51 Industrial inputs and packing materials as listed in schedule II A. 52 Kerosene sold through PDS. 53 Knitting wool. 54 Lime, limestone, products of lime dolomite and other white washing materials not elsewhere mentioned in this schedule or in any other schedule. 55 Lignite. 56 Linear alkyl benezene, L.A.B Sulphonic Acid, Alfa Oelfin Sulphonate. 57 Medicines and drugs.(Deleted but added at Sl. 5 of Schedule V vide ERTS(T) 39/2005/PT/11. dt.13/05/2005 W.e.f. 51 01/05/2005). Medicine and drugs is deleted from Schedule II w.e.f. 7/12/2010, vide letter No. ERTS (T) 12/2010/50. Dt. 26/04/2011. 58 Metals, alloys, metal powders including metal paste of all types and grades and metal scraps other than those falling under 'Declared Goods'. 59 Newars. 60 Napa slabs (Rough Flooring stones) and shahabad stones. 61 Ores and minerals. 62 Palm fatty acid. 63 Paper, paper board and newsprint. 64 Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, slack wax. 65 Pipes of all varieties including GI. pipes, C.I. pipes, ductile pipes and PVC pipes including fittings. 66 Plastic footware, Hawaii chappals and straps thereof. 57 Plastic granules, plastic powder and master batches. 58 Desire of paris. 59 Pipes of all varieties including diary and calendar. 50 Pinting ink excluding toner and cartridges. 50 Cottage cheese. 51 Cottage cheese. 52 Pulp of bamboo, wood and paper. | | |
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| 46 Hosiery goods. 47 Ice. 48 Incense sticks commonly known as agarbati, dhupkhati or dhupbati. 49 Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres). 50 IT products including computers, telephone,cell phone, DVD, and CD and parts thereof as listed in schedule II A. 51 Industrial inputs and packing materials as listed in schedule II B. 52 Kerosene sold through PDS. 53 Knitting wool. 54 Lime, limestone, products of lime dolomite and other white washing materials not elsewhere mentioned in this schedule or in any other schedule. 55 Lignite. 56 Linear alkyl benezene, L.A.B Sulphonic Acid, Alfa Oelfin 57 Medicines and drugs, (Deleted but added at Sl. 5 of Schedule V vide ERTS(T) 39/2005/PT/11. dt.13/05/2005 W.e.f. 01/05/2005). Medicine and drugs is deleted from Schedule II w. e.f. 7/12/2010, vide letter No. ERTS (T) 12/2010/50. Dt. 26/04/2011. 58 Metals, alloys, metal powders including metal paste of all types and grades and metal scraps other than those falling under 'Declared Goods'. 59 Newars. 60 Napa slabs (Rough Flooring stones) and shahabad stones. 50 Palm fatty acid. 51 Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, slack wax. 51 Pipes of all varieties including GI. pipes, C.I. pipes, ductile pipes and PVC pipes including fittings. 52 Plans footware, Hawaii chappals and straps thereof. 53 Plastic footware, Hawaii chappals and straps thereof. 54 Plastic footware, Hawaii chappals and straps thereof. 55 Plastic fortware, Hawaii chappals and straps thereof. 56 Plastic footware, Hawaii chappals and calendar. 57 Plastic fortware, Hawaii chappals and calendar. 58 Platter of paris. 59 Printed materials including diary and calendar. 50 Printing ink excluding toner and cartridges. 50 Printed materials including diary and calendar. 51 Cottage cheese. 52 Pulp of bamboo, wood and paper. | Ţ | 5 |
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| 75 76 | Raw hide and skin. | 5 | |
|-------------------|--|----------|----|
| 76 | | 5 | |
| | Raw jute. | <u> </u> | |
| 77 | Readymade garments. | <u> </u> | |
| | Renewable energy devices and spare parts. | 5 | |
| | Safety matches. | | |
| | Oil seeds. | 5 | |
| | Sewing machines its parts and accessories. | 5 | |
| | Ship and other water vessels. | 5 | |
| | Silk fabrics excluding handloom silk unless covered by AED. | 5 | |
| | Skimmed milk powder and UHT milk. | 5 | |
| | Solvent oils other than organic solvent oil. | 5 | |
| | Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies. | 5 | |
| 86 | Sports goods excluding apparels and footware. | 5 | |
| 87 | Starch. | 5 | |
| 88 | Tamarind, seed and powder. | 5 | |
| 89 | Tezpatta. | 5 | |
| | Tractors, harvesters and attachment and parts thereof including tyres. | 5 | |
| | Transmission towers. | 5 | |
| - | Umbrella except garden umbrella. | 5 | |
| | Vanaspati (Hydro generated Vegetable oil). | 5 | |
| | Vegetable oil including ginglli oil and bran oil. | 5 | |
| | Veneers. | 5 | |
| | Writing instruments, geometry boxes, colour boxes, crayons | 5 | |
| | and pencil sharpeners. | | |
| | Aluminium conductor steel reinforced (A.C.S.R). | 5 | |
| | Stainless steel sheets. | 5 | |
| | All utensils including pressure cookers/pans except utensils made of precious metals. | 5 | |
| 100 | Non mechanized boats used by fisherman for fishing. | 5 | |
| 101 | Refractory monolithic. | 5 | |
| 102 | Candles. | 5 | |
| 103 | Wooden crates. | 5 | |
| | Nuts, bolts, screws and fasteners. | 5 | |
| | Works contract which are in the nature of printing works. | 5 | |
| | Toys excluding electronic toys. | 5 | |
| | Honey. | 5 | |
| | Cups and glasses of paper and plastics. | 5 | |
| | Insulators. | 5 | |
| | Combs. | 5 | |
| 111 | All processed fruits, vegetables etc including fruits jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice whether in sealed containers or otherwise. | 5 | |
| | Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials). | 5 | |
| | Coal tar. | 5 | |
| | Computer stationery. | 5 | |
| | Writing ink. | 5 | |
| | Tools. | 5 | |
| | Khattha. | 5 | |
| | Rice bran. | <u> </u> | |
| | Animal hair. | <u> </u> | |
| | | <u> </u> | |
| | Bio mass briquettes. | 5 | |
| | River sand and grit. | | |
| | Wet dates. | 5 | |
| | Khoya / khoa. | 5 | |
| | Porridge. | 5 | |
| | Processed meat, poultry and fish. | 5 | |
| | Imitation jewellery. | 5 | |
| | Feeding bottles, nipples. | 5 | |
| | 1/ 1 / 1 / 1 / 1 | 5 | Î. |
| 128 | Kerosene lamp/ lantern, petromax, glass chimney. | | |
| 128 129 | Hing (Asafoetida). | 5 | |
| 128 129 130 | | | |

| 132 | Spectacles, parts and components thereof, contact lens and lens cleaner. | 5 | |
|-----|--|---|--|
| 133 | Onion. | 5 | |
| 134 | All other goods of local importance not included in schedule I. | 5 | |
| 135 | Medical equipments/ devices and implants. | 5 | |
| 136 | Pre-used cars. | 5 | |
| 137 | Textile made-ups like bedsheets, towels, hankerchiefs, tables | 5 | |
| 137 | cloth, blankets, napkins etc. | 3 | |
| 138 | Tools used as industrial inputs. | 5 | |
| 139 | All items other than items covered by Schedule I and | 5 | |
| | Scheduled V procured by CSD or Unit Run Canteens | | |
| | (Whichever is applicable from outside the State and sold | | |
| | within the State) | | |
| 140 | Cement produced by Mawmluh Cherra Cements Ltd. and sold | 5 | |
| | in Meghalaya. | | |
| 141 | Earth Moving Machinery including Cranes/ Bull | 5 | |
| | dozers/dumpers/road rollers, tippers and exacavators and parts | | |
| | and accessories thereof | | |
| | | | |
| 142 | Biscuits (Branded and unbranded). | 5 | |
| 143 | Cashew nut (both processed and unprocessed). | | |
| 144 | Indigenous handmade soap (w.e.f. 26 th April, 2011) | 5 | |
| 145 | Bamboo based products, namely:- | | |
| | Treated bamboo poles, bamboo silvers, bamboo strips, | | |
| | bamboo sticks, flatten bamboos, bamboo dust, bamboo | | |
| | charcoal, bamboo vinegar, bamboo active carbon, bamboo | | |
| | based boards/panels/lumber/beans and other engineered | | |
| | bamboo, bamboo veneers, bamboo blinds, bamboo mats, | | |
| | paper impregnated bamboo boards, bamboo composited, | | |
| | bamboo furniture, bamboo shoots of different kinds and | 5 | |
| | products, bamboo ready to use housing, gazebos, bamboo | | |
| | juices, bamboo fibre, bamboo rhizomes handicrafts products | | |
| | and other daily used bamboo products such as bamboo spoons, | | |
| | ice cream sticks, match sticks, chop sticks, tooth picks, toys, | | |
| | brooms, pencil, bamboo utilities, like, basket, table lamp | | |
| | stand, magazine rack, tray, candle stand, dhoop stand, pen | | |
| | stand and photo frame.(w.e.f. 15 July, 2011) | | |

SCHEDULE – II A ITEMS UNDER CATEGORY OF I.T. PRODUCTS (See Serial 50 of Schedule II)

| Sl.No | Description. | |
|-------|--|--|
| 1 | Word processing machines and Electronic typewriter. | |
| 2 | Electronic calculators. | |
| 3 | Computer system and peripherals, Electronic diaries. | |
| 4 | Parts and accessories of items listed in Serial number 1,2, and 3 of this part. | |
| 5 | D C Micromotors, stepper motor of an output not exceeding 37.5' watts. | |
| 6 | Parts of items listed in serial number 5. | |
| 7 | Uninterupted Power Supply (UPS) and their parts. | |
| 8 | Permanent magnets and articles intended to become permanent magnets | |
| | (ferrites). | |
| 9 | Electrical Apparatus for line telephony or line telegraphy, including line | |
| | telephone sets with cordless handsets and telecommunication apparatus for | |
| | carries – current lien systems or for digital line systems; videophones. | |
| 10 | Microphones, multimedia speakers, Headphones, Earphones and combines | |
| | Microphone/ Speaker Sets and their parts. | |
| 11 | Telephone answering machines. | |
| 12 | Parts of telephone answering machines. | |
| 13 | Prepared unrecorded media for sound recording. | |
| 14 | I.T. Software or any media. | |
| 15 | Transmission apparatus other than apparatus for radio broadcasting or T V | |
| | broadcasting, transmission apparatus incorporating reception apparatus. | |
| 16 | Radio communication receivers, radio pagers. | |
| 17 | (i) Aerials, antennas and parts. | |
| 10 | (ii) Parts of items at serial numbers in 15 and 16. | |
| 18 | LCD Panels, LED panels and parts thereof. | |
| 19 | Electrical resistors. | |
| 20 | Electrical capacitors, fixed variable or adjustable (pre-set) and parts thereof. Printed circuits. | |
| 21 | | |
| 22 | Switches, connectors and Relays for upto 5 amps at voltage not exceeding | |
| 22 | 250 Volts, Electronic fuses. | |
| 23 | Data/ Graphic Display tubes, other than Picture tubes and parts thereof. Diotes, transistors and similar semi – conductor devices, Photosensitive | |
| 24 | semiconductor devices, including photovoltaic cells whether or not | |
| | assembled I modules or made up into panels; light emitting diodes; Mounted | |
| | peizo – electric crystals. | |
| 25 | Electronic Integrated Circuits and Micro – assemblies. | |
| 26 | Signals Generators and parts thereof. | |
| 27 | Optical fibre cables. | |
| 28 | Optical fibre and Optical fibre bundles and cables. | |
| 29 | Liquid Crystal devices, Flat panel display devices and parts thereof. | |
| 30 | Cathode ray oscilloscopes, Spectrum Analyzers, Cross-talk meters, Gain | |
| | measuring instruments, Distortion factor meters, Psophometers, Net work & | |
| | Logic analyzer and signal analyzer. | |

SCHEDULE – II B ITEMS UNDER INDUSTRIAL INPUTS AND PACKING MATERIALS (Serial 51 of Schedule II)

| Sl. No. | Heading No. | Sub Heading | Description. | |
|------------|----------------|----------------|--|--|
| 1 | 2 | No. 3 | 4 | |
| 1. | 15.01 | | Animal (including fish) fats and oils, crude, refined or purified. | |
| 2 | 15.06 | | Glycerol, crude, Glycerol Waters and Clycerol lyes. | |
| 3 | 15.07 | | Vegetables waxes (other than triglycerides),beeswax, other insect waxes and spermaceti, whether or not refined or coloured, degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes. | |
| 4 | 15.08 | | Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter. | |
| 5 | 17.02 | | Liquid glucose (non medicinal). | |
| 6 | | 2204.10 | Denatured ethyl alcohol of any strength | |
| 7 | 26.02 | | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 205 or more, calculated on the dry weight. | |
| 8 | 26.03 | | Copper ores and concentrates. | |
| 9 | 26.04 | | Nickel ores and concentrates. | |
| 10 | 26.05 | | Cobalt ores and concentrates. | |
| 11 | 26.06 | | Aluminium ores and concentrates. | |
| 12 | 26.07 | | Lead ores and concentrates. | |
| 13 | 26.08 | ••• | Zinc ores and concentrates. | |
| 14 | 26.09 | ••• | Tin ores and concentrates. | |
| 15 | 26.10 | | Chromium ores and concentrates. | |
| 16 | 26.11 | | Tungsten ores and concentrates. | |
| 17 | 26.12 | | Uranium or Thorium, ores and concentrates. | |
| 18 | 26.13 | | Molybdenum ores and concentrates. | |
| 19 | 26.14 | ••• | Titanium ores and concentrates. | |
| 20 | 26.15 | ••• | Niobium, Tantalum, Vanadium oir Zirconium ores and concentrates. | |
| 21 | 26.16 | | Precious metal ores and concentrates. | |
| 22 | 26.17 | | Other ores and concentrates. | |
| 23 | 26.18 | ••• | Granulated slag (slag sand) from the manufacture of iron or steel. | |
| 24 | | 2707.10 | Benzole. | |
| 25 | | 2707.20 | Toluene. | |
| 26 | | 2707.30 | Xylole. | |
| 27 | | 2707.40 | Naphathalene. | |
| 28 | ••• | 2707.50 | Phenols. | |
| 29 | ••• | 2707.60 | Creosote oil. | |
| 30 | | 2707.90 | Carbon Black Feed Stock. | |
| 31 | | 2710.90 | Normal Paraffin. | |
| 32 | • • • • | 2711.12 | Butadine. | |
| 33 | 20.01 | 2714.10 | Bitumen. | |
| 34 | 28.01 | | Fluorine, Chlorine, Bromine and Iodine. | |
| 35 | 28.02 | | Sulphur, sublimed or precipitated; colloidal sulphur. | |

| | | T | | T |
|-----|-------|---|---|----------|
| 36 | 28.03 | | Carbon (carbon blacks and other forms of | |
| | | | carbon not elsewhere specified or included). | |
| 37 | 28.04 | | Hydrogen, rare gases and other non-metals. | |
| 38 | 28.05 | | Alkali or alkaline-earth metals, scandium and | |
| | | | yttrium, whether or not intermixed or inter | |
| | | | alloyed, mercury. | |
| 39 | 28.06 | | Hydrogen chloride (hydrochloric acid) | |
| | 20.00 | | chlorosulphuric acid. | |
| 40 | 28.07 | | Sulphuric acid and anhydrides thereof; Olcum. | |
| 41 | 28.08 | • • • • | Nitric acid;sulphonitric acids. | |
| 42 | 28.09 | ••• | Diphosphorus pentaoxide;phosphoric acid and | |
| 42 | 26.09 | ••• | | |
| 12 | 20.10 | | poly phosphoric acids. | |
| 43 | 28.10 | ••• | Oxides or boron; boric acids. | |
| 44 | 28.12 | | Halides and halide oxides of non-metals. | |
| 45 | 28.13 | ••• | Sulphides of non-metals; commercial | |
| | | | phosphorus trisulphide. | |
| 46 | 28.14 | | Ammonia, anhydrous or in aqueous solution. | |
| 47 | 28.15 | | Sodium hydroxide 9caustic soda); potassium | |
| | | | hydroxides (caustic potash);peroxides of sodium | |
| | | <u> </u> | or potassium. | <u> </u> |
| 48 | 28.16 | | Hydroxide and peroxide of magnesium;oxides, | |
| | | | hydroxides and peroxides of strontium or | |
| | | | barium. | |
| 49 | ••• | 2818.10 | Aluminium hydroxides | |
| 50 | 28.19 | 2010.10 | Chromium oxides and hydroxides. | |
| 51 | 28.20 | • | Manganese oxides. | |
| 52 | | 2821.10 | Iron oxides and hydroxides. | |
| 53 | 28.22 | | Cobalt oxides and hydroxides; commercial | |
| 33 | 20.22 | ••• | | |
| E 1 | 20.22 | 1 | cobalt oxides. Titanium oxides. | |
| 54 | 28.23 | ••• | | |
| 55 | 28.25 | ••• | Hydrazine and hydroxylamine and their | |
| | | | inorganic salts, other inorganic bases; other | |
| | | | metal oxides, hydroxides and peroxides. | |
| 56 | 28.26 | | Fluorides; fluorosilicates, fluoroaluminates and | |
| | | | other complex fluorine salts. | |
| 57 | 28.27 | | Chlorides, chloride oxides and chloride | |
| | | | hydroxides; bromides and bromide oxides; | |
| | | | iodides and iodide oxides. | <u> </u> |
| 58 | 28.29 | | Chlorates and Perchlorates; Bromates and | |
| | | | Perbromates; iodates and periodates. | |
| 59 | 28.30 | | Sulphides; polysulphides | |
| 60 | 28.31 | | Dithionites and sulphoxylates. | |
| 61 | 28.32 | | Sulphides; thiosulphates. | |
| 62 | 20.52 | 2833.10 | Copper sulphate. | |
| 63 | 28.34 | | Ni. | |
| | | ••• | | |
| 64 | 28.35 | • • • | Phosphinates (hypophosphites), phosphonates | |
| | 20.24 | | (phosphates); phosphates and polyphosphates. | |
| 65 | 28.36 | | Carbonates; peroxocarbonates (percarbonates); | |
| | | | commercial ammonium carbonates containing | |
| | | | ammonium caobamate. | |
| 66 | 28.37 | | Cyanide, cyanide oxides and complex cyanides. | |
| 67 | 28.38 | | Fulminates, cyanates and thiocynates. | |
| 68 | 28.40 | | Borates; Peroxoborates (perborates). | |
| 69 | | 2841.10 | Sodium dichromate. | |
| 70 | ••• | 2841.20 | Potassium dischromate. | |
| 71 | 28.44 | | Radioactive chemical elements and radioactive | |
| , , | 20.17 | | isotopes (including the fissile chemical elements | |
| | | | and isotopes) and their compounds; mixtures | |
| | | | and residues containing these products. | |
| 72 | 28.45 | | Isotopes other than those of heading No.28.44; | |
| 12 | 20.43 | ••• | | |
| | | | compounds inorganic or organic of such | |
| 7.0 | 20.45 | | isotopes, whether or not chemically defined. | |
| 73 | 28.46 | | Compounds, inorganic or organic, of rare earth | |
| | | | metals of yttrium or scandium or of mixtures of | |
| | | | these metals. | |
| 74 | 28.48 | | Phosphides, whether or not chemically defined, | |
| | | | | |

| | | | excluding ferrophosphorus. | |
|----------|-------|---------|--|--|
| 75 | | 2849.10 | Calcium Carbide. | |
| 76 | | 2901.90 | Propylene. | |
| 77 | 29.02 | | Cyclic hydrocarbons. | |
| 78 | 29.03 | | Halogenated derivatives of Hydrocarbons. | |
| 79 | 29.04 | ••• | Sulphonated, nitred or nitrosated derivatives of | |
| | | | hydrocarbons, whether or not halogenated. | |
| 80 | ••• | 2905.10 | Methanol. | |
| 81 | ••• | 2905.90 | Di-ethylene Glycol, Mono Ethylene Glycol, Tri- | |
| | | | Ethylene Glycol, Ethylene Glycol, Heavy | |
| | | | Ethylene Glycol. | |
| 82 | 29.06 | | Cyclic alcohols and their | |
| | | | halogenated, sulphonate nitrate or nitrosated | |
| | | | derivatives. | |
| 83 | 29.08 | | Halogenated, sulphonated, nitrate or nitrosated | |
| | | | derivatives of phenols or phenol- alcohols. | |
| 84 | 29.09 | | Ethers, ether-alcohols peroxides, ether | |
| | | | peroxides, ketone peroxides (whether or not | |
| | | | chemically defined) and their halogenated, | |
| 2.7 | | | sulphonated, nitrated or nitrosated, derivatives. | |
| 85 | 29.10 | | Epoxides, Epoxyyalcohols, epoxyphenols and | |
| | | | epoxythers, with a threemembered ring and their | |
| | | | halogenated, sulphonated, nitrated or nitrosated, | |
| 0.6 | | 2010.00 | derivatives. | |
| 86 87 | 2011 | 2910.00 | Ephylene oxide. | |
| 87 | 2911. | • • • • | Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, | |
| | | | sulphonate, nitrated or nitrosated derivatives. | |
| 88 | 29.12 | | Aldehydes, whether or not with other oxygen | |
| 88 | 29.12 | ••• | function; cyclic polymers of aldehydes; | |
| | | | paraformaldehyde. | |
| 89 | 29.13 | | Halogenated, sulphonate, nitrated or nitrosated | |
| 0) | 27.13 | | derivatives of products of heading No.29.12. | |
| 90 | 29.15 | | Saturated acyclic monocarboxylic acids, and | |
| | | | their anhydrides, halides, peroxides and | |
| | | | peroxyacids; their halogenated, sulphonated, | |
| | | | nitrated or nitrosated derivatives. | |
| 91 | 29.10 | | Unsaturated acyclic monocarboxylic acids, | |
| | | | cyclic monocarboxylic acids, their anjydrides, | |
| | | | halides, peroxides and peroxyacids; their | |
| | | | halogenated, sulphonated, nitrated or nitrosated | |
| | | | derivatives. | |
| 92 | 29.17 | • • • | Polycarboxylic acids, their anhydrides, halides, | |
| | | | peroxides and peroxyacids; their halogenated | |
| 0.2 | 20.10 | - | sulphonated, nitrated or nitrosated derivatives. | |
| 93 | 29.18 | | Carboxylic acids with additional oxygen | |
| | | | function and their anhydrides, halides, peroxides | |
| | | | and peroxyacids; their halogenated, | |
| 94 | 29.19 | | sulphonated, nitrated or nitrosated derivatives. Phosphoric esters and their salts, including | |
| 24 | 42.17 | | lactophosphates; their halogenated sulphonated, | |
| | | | nitrated or nitrosated derivatives. | |
| 95 | 29.20 | | Esters of other inorganic acids (excluding esters | |
| | 27.20 | ••• | of hydrogen halides) and their salts, their | |
| | | | halogenated sulphonated, nitrated or nitrosated | |
| | | | derivatives. | |
| 96 | 29.21 | | Amine-function compounds. | |
| 97 | 29.22 | | Oxygen-function amino-compounds. | |
| 98 | 29.23 | | Quaternery ammonium salts and hydroxides; | |
| | | | lecithins and other phosphominolipids. | |
| 99 | 29.24 | | Carboxyamide-function compounds; amide- | |
| | | | function compound of carbonic acid. | |
| 100 | 29.25 | ••• | Carboxyamide-function | |
| | | | compounds(includingsaccharin and its salts0 | |
| | | | and imine function compounds. | |
| 101 | 29.26 | | Nitrile-function compounds. | |
| 102 | 29.27 | | Diazo, Azo-or-azoxy-compounds. | |

| 103 | 29.28 | | Organic derivatives of hydrazine or of | |
|-----|--------|---------|---|--|
| 104 | 29.30 | | hydroxylamine. | |
| 104 | 29.30 | ••• | Organo-sulphur compound. Ethylene Diamine Tetra Acetic Acid, Notrillo | |
| 103 | 27.31 | ••• | Triacetric Acid and their Derivatives. | |
| 106 | 29.32 | | Heterocyclic compounds with Oxygen | |
| 107 | 20.22 | | heteroatom (s) only. | |
| 107 | 29.33 | | Heterocyclic compounds with Nitrogen heteroatom (s) only. | |
| 108 | 29.34 | ••• | Nucleic acids and their salts; other Heterocyclic | |
| | | | compounds. | |
| 109 | 29.35 | | Sulphonamides. | |
| 110 | 29.38 | ••• | Glycosides, natural or reproduced by synthesis and their salts, ethers and other derivatives. | |
| 111 | 29.39 | | Vegetables alkaloids, natural or reproduced by | |
| | _,,,,, | | synthesis and their salts, ethers and other | |
| | | | derivatives | |
| 112 | 29.42 | | Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetric Acid and their Derivatives. | |
| 113 | 32.01 | | Tanning extracts of vegetable origin; tannis and | |
| 113 | 32.01 | ••• | their salts, ethers, esters and other derivatives. | |
| 114 | 32.02 | | Synthetic organic tanning substances; inorganic | |
| | | | tanning substances; tanning preparations, | |
| | | | whether or not containing natural tanning substances; enzymatic preparationg for pre- | |
| | | | tanning. | |
| 115 | 32.01 | | Colouring matter of vegetable or animal | |
| | | | origin(including dyeing extracts but excluding | |
| | | | animal black) whether or not chemically | |
| | | | defined; of vegetable or animal origin as specified in Note 2 to this chapter. | |
| 116 | 32.04 | | Synthetic organic colouring matter, whether or | |
| | | | not chemically defined; preparations based on | |
| | | | Synthetic organic colouring matter as specified | |
| | | | in Note 2 to this chapter; Synthetic organic products of a kind used as fluorescent | |
| | | | brightening agents or as luminophores, whether | |
| | | | or not chemically defined. | |
| 117 | 32.06 | | Colour lakes; preparations based on colour | |
| 118 | | 3207.10 | lakes, as specified in Note 2 to this Chapter. Glass frit and other glass, in the form of powder, | |
| 110 | ••• | 3207.10 | granules or flakes. | |
| 119 | 32.11 | | Prepared driers. | |
| 120 | | 3215.90 | Printing ink whether or not concentrated or | |
| 101 | 25.01 | | solid. | |
| 121 | 35.01 | ••• | Casein, cascinates and other Casein derivatives, casein glues. | |
| 122 | 35.07 | | Enzymes; prepared enzymes not elsewhere | |
| | | | specified or included. | |
| 123 | 38.01 | ••• | Artificial graphite; colloidal or semicolloidal | |
| | | | graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or | |
| | | | other semimanufacturers. | |
| 124 | 38.02 | ••• | Activated carbon, activates natural mineral | |
| | | | products, animal black, including spent animal | |
| 125 | 20 04 | | black. | |
| 125 | 38.04 | ••• | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugarred or | |
| | | | chemically treated, including lignin sulphonates, | |
| | | | but excluding tall oil of heading No. 38.03. | |
| 126 | 38.06 | ••• | Rosin and resin acids, and derivatives thereof, | |
| 127 | 38.07 | | rosin spirit and rosin oils, run gums. Wood tar, wood tar oils, wood creosote, wood | |
| 12/ | 50.07 | | naphtha, vegetable pitch, brewers pitch and | |
| | | | similar preparations based on rosin, resin acids | |
| | | | or on vegetables pitch. | |
| 128 | 38.09 | | Finishing agents, dye carriers to accelerate the | |

| and preparations (for example dressing nad mordaris). Of a kind in textile, paper, leather or like industries, not elsewhere specified or included. 129 38.12 | | | 1 | | |
|--|------|--------------|---------|---|---|
| mordants). Of a kind in textile, paper, leather or like industries, not elsewhere specified or included. Prepared rubber accelerators compounded plasticizers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilizers for rubber and plastics. Reducers and Blanket wash/roller wash used in the printing industry. Reaction initiator, reaction accelerators and catalytic preparations, not elsewhere specified or included. Reducers and Blanket wash/roller wash used in the printing industry. Reaction initiator, reaction accelerators and catalytic preparations, not elsewhere specified or included. Reducers and Blanket wash/roller wash used in the printing industry. Reaction initiator, reaction accelerators and catalytic preparations, not eleawhere specified or included. Reducers and Blanket wash/roller wash used in the printing industry. Reaction of this set, wasters or similar forms; chemical compounds doped for use in electronics, in the form of discs, waters or similar forms; chemical compounds doped for use in electronics. Retarders used in the printing industry. Polymers of propylene or of other olefins, in primary forms. Polymers of propylene or of other olefins, in primary forms. Polyacetals, other polyethers and epoxide resins in primary forms. Polyacetals, other polyethers and epoxide resins in primary forms. Polyacetals, other polyethers and epoxide resins polyallytesters and other polyethers and epoxide resins in primary forms. Polyacetals, other polyethers and epoxide resins in primary forms. Polyacetals, other polyethers and epoxide resins in primary forms. Petroleum resins, commarone-indene resins, polyallytesters and other products specified in cluded in primary forms. Petroleum resins, commarone-indene resins, polyacetals, | | | | dyeing or fixing of due stuffs and other products | |
| like industries, not elsewhere specified or included. 129 38.12 Prepared rubber accelerators compounded plasticizers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilizers for rubber and plastics. 130 38.14 Reducers and Blanket wash/roller wash used in the printing industry. 131 38.15 Reaction initiator, reaction accelerators and catalytic preparations, not eleawhere specified or included. 132 38.17 Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02. 133 38.18 Chemical elements doped for use in electronics, in the form of discs, waters or similar forms; chemical compounds doped for use in electronics. 134 38.23 Industrial monocarboxylic fatty acids, acid olls from refining, industrial fatty alcohols. 135 3824.90 Retarters used in the printing industry. 136 3901.10 ILIDPE/LDPE 137 3901.20 HDPE 138 39.02 Polymers of propylene or of other olefins, in primary forms. 139 3904.10 PVC. 140 39.06 Acrylic polymers in primary forms. 141 39.07 Polyacctulas other polyethers and epoxide resins in primary forms. 142 3907.60 Polyethylene Terephthalate Chips. 143 39.08 Polyamides in primary forms. 144 39.09 Amino-resins, polyphenylene oxide, phenolic resins in primary forms. 145 39.10 Silicones in primary forms. 146 39.11 Perculum resins, coumarone- indene resins, polyptenes, polysuphones and other products specified in Note 3 to this chapter, not elsewhere specified or included in primary forms. 145 39.10 Silicones in primary forms. 146 39.11 Perculum resins, coumarone- indene resins, polyptenes, polysuphones and other products specified in Note 3 to this chapter, not elsewhere specified or included in primary forms. 147 39.12 Cellulose and its chemical derivatives, and cellulose other, not elsewhere specified or included in primary forms. 148 39.13 Natural polymers (for examples, alginic acid) and modified natural polymers for example, hardened proteins, chemical derivatives o | | | | | |
| Included. Included. Prepared rubber accelerators compounded plasticizers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilizers for rubber and plastics. Reducers and Blanket wash/roller wash used in the printing industry. Reaction initiator, reaction accelerators and catalytic preparations, not eleawhere specified or included. Reducers and Blanket wash/roller wash used in the printing industry. Reaction initiator, reaction accelerators and catalytic preparations, not eleawhere specified or included. Reducers and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02. Remical elements doped for use in electronics, in the form of discs, waters or similar forms; chemical compounds doped for use in electronics. Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols. Retarders used in the printing industry. Industrial fatty alcohols. Retarders used in the printing industry. Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols. Polymers of propylene or of other olefins, in primary forms. Polymers of propylene or of other olefins, in primary forms. Polymers of propylene or of other olefins, in primary forms. Polyacetals, other polyethers and epoxide resins in primary forms. Polyacetals, other polyethers and epoxide resins polyallytesters and other polyecters, in primary forms. Polyacetals, other polyethers and epoxide resins polyallytesters and other polyecters, in primary forms. Petroleum resins, polyphenylene oxide, phenotic resins and polyurethanes in primary forms. Petroleum resins, polyphenylene oxide, phenotic resins and polyurethanes in primary forms. Petroleum resins, columnone- indene resins, polythers, polysophiose, polysuphones and other products specified in Note 3 to this chapter, not elsewhere specified or included in primary forms. Petroleum resins, centined derivatives of natural rubber, not elsewhere spe | | | | | |
| 129 38.12 Prepared rubber accelerators compounded plasticizers for ubber on plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilizers for rubber and plastics. 130 38.14 Reducers and Blanket wash/roller wash used in the printing industry. 131 38.15 Reaction initiator, reaction accelerators and catalytic preparations, not eleawhere specified or included. Mixed alkylhenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02. 132 38.17 Mixed alkylhenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02. 133 38.18 Chemical elements doped for use in electronics, in the form of discs, waters or similar forms; chemical compounds doped for use in electronics. Industrial monocarboxylic fatty acids, acid olis from refining, industrial fatty alcohols. 134 38.23 Industrial monocarboxylic fatty acids, acid olis from refining industrial fatty alcohols. Formatical monocarboxylic fatty acids, acid olis from refining industrial fatty alcohols. Formatical monocarboxylic fatty acids, acid olis from refining industrial fatty alcohols. Formatical monocarboxylic fatty acids, acid olis from refining industrial fatty alcohols. Formatical monocarboxylic fatty acids, acid olis from refining industrial fatty alcohols. Formatical monocarboxylic fatty acids, acid olis from refining industrial fatty alcohols. Formatical monocarboxylic fatty acids, acid olis from refining industrial fatty alcohols. Formatical monocarboxylic fatty acids, acid olis from refining industrial fatty alcohols. Formatical monocarboxylic fatty acids, acid olis from refining industrial fatty alcohols. Formatical fatty a | | | | | |
| plasticizers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilizers for rubber and plastics. 130 38.14 Reducers and Blanket wash/roller wash used in the printing industry. 131 38.15 Reaction initiator, reaction accelerators and catalytic preparations, not eleawhere specified or included. 132 38.17 Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02. 133 38.18 Chemical elements doped for use in electronics, in the form of discs, waters or similar forms; chemical compounds doped for use in electronics. 134 38.23 Industrial monocarboxylic fatty acids, acid oils from terming, industrial fatty alcohols. 135 3824.90 Retarders used in the printing industry. 136 3901.10 ILDPE/IDPE 137 3901.20 HDDE 138 39.02 Polymers of propylene or of other olefins, in primary forms. 139 3904.10 PVC. 140 39.06 Acrylic polymers in primary forms. 140 39.07 Polyacetals, other polyethers and epoxide resins in primary forms. 142 3907.60 Polyethylene Terephthalate Chips. 143 39.08 Polyamides in primary forms. 144 39.09 Alignment of polyamides in primary forms. 145 39.10 Silicones in primary forms. 146 39.11 Petroleum resins, counterone-indene resins, polyamides in primary forms. 147 39.12 Silicones in primary forms. 148 39.13 Petroleum resins, counterone-indene resins, polyamers, posysuphides, polysulphones and other products specified in Note 3 to this chapter, not elsewhere specified or included in primary forms. 148 39.13 Silicones in primary forms. 149 39.14 Cellulose and its chemical derivatives, and cellulose other, not elsewhere specified or included in primary forms. 149 39.14 Cellulose and its chemical derivatives, and cellulose other, not elsewhere specified or included in primary forms. 149 39.14 Silicones in primary forms. 150 39.19 Self adhesive plates, sheets, film foil, tape, strip of plastic whether or | 1.50 | | | | |
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| chicle and similar natural gums, in primary forms or in plates, sheets or strips 154 40.02 Synthetic rubber and factice derived from oils in | | | | | |
| forms or in plates, sheets or strips 154 40.02 Synthetic rubber and factice derived from oils in | 152 | 40.01 | | | |
| 154 40.02 Synthetic rubber and factice derived from oils in | 133 | | | | i |
| | 133 | | | | |
| I malanama francia de la calegra de la la la calegra de la | | 40.02 | | forms or in plates, sheets or strips | |
| primary forms or in plates, sheets or strips; | | 40.02 | | forms or in plates, sheets or strips Synthetic rubber and factice derived from oils in | |

| | | | mixtures of any product of heading No. 40.01 with any other product of this heading, in | |
|-----|-------|---------|---|--|
| | | | primary forms or in plates, sheets or strips. | |
| 155 | 40.03 | | Reclaimed rubber in primary forms or in plates, | |
| | | | sheets or strips. | |
| 156 | 40.05 | | Compounded rubber, unvulcanised, in primary | |
| | | | forms or in plates, sheets or strips, other than the | |
| | | | forms and articles of unvulcanised rubber | |
| | | | described in heading No.40.06. | |
| 157 | 47.01 | | Mechanical wood pulp, chemical wood pulp, | |
| | | | semi- chemical wood pulp and pulp of other | |
| | | | fibrous cellulosic materials. | |
| 158 | 48.19 | | Cartons (including flattened or folded cartons). | |
| | | | Boxes (including flattened or folded boxes), | |
| | | | cases, bags and other packing containers of | |
| | | | paper, paperboard, whether in assembled or | |
| | | | unassembled condition. | |
| 159 | 48.21 | | Paper printed label and paperboard printed | |
| | | | labels. | |
| 160 | 48.23 | • • • | Paper self adhesive tape and printed wrappers | |
| | | | used for packing. | |
| 161 | • • • | 5402.42 | Partially oriented Yarn, Polyester Texturised | |
| | | | Yarn and waste thereof. | |
| 162 | • • • | 5503.20 | Polyester Staple Fibre, Polyester Staple Fibre | |
| | | | Fill. | |
| 163 | ••• | 5505.10 | Polyester Staple Fibre waste. | |
| 164 | ••• | 6305.10 | Sacks and bags of a kind used for the packing of | |
| | | | goods of jute or of other textile based fibres of | |
| | | | heading No.53.03. | |
| 165 | 70.07 | | Carboys, bottles, jars, phials of glass, of a kind | |
| | | | used for the packing of goods; stoppers, lids and | |
| | | | other closures of glass. | |
| 166 | 83.09 | • • • • | Stoppers, caps and lids (including crown corks, | |
| | | | screw caps and pouring stoppers) capsules for | |
| | | | bottles, threaded bungs, bung covers, seals and | |
| | | | other packing accessories of base metal. | |
| 167 | | | Zippers. | |

SCHEDULE-III [See Section 5 (1)]

| Sl. No | Description | Rate of Tax | |
|--------|---|----------------------|--|
| | | (Paise in the rupee) | |
| 1 | Articles of gold and silver including coin, | 1 | |
| | bullion. | | |
| 2 | Gold an d silver including ornaments of | 1 | |
| | personal wear. | | |
| 3 | Precious stones such as diamond, emeralds, | 1 | |
| | rubies, pearls and sapphires whether they are | | |
| | sold loose or as forming part of any article in | | |
| | which they are set. | | |
| 4 | Platinum. | 1 | |

[See Section 5 (1)]

No. ERTS (T) 7/2014/61. dt. 22nd Jan, 2015 – In exercise of the powers conferred by Section 112 of the Meghalaya Value Added tax Act 2003, Government is please to revise the rate of tax as appeared in Schedule IV as follows:-

| Sl.No | Description | Rate of Tax | |
|-------|---|----------------------|--|
| | | (Paise in the rupee) | |
| 1 | Work contract. | 14.5 | |
| 2 | Lease transactions. | 14.5 | |
| 3 | All other goods not covered by First, Second, | | |
| | Third and Fifth Schedule. | 14.5 | |

SCHEDULE-IV (A) [See Section 5 (2) (c)]

| Sl. No | Description of Work Contract | Percentage of deduction under section 5(2) (c). | |
|--------|---|---|--|
| (1) | (2) | (3) | |
| 1 | Fabrication and installation of plants and machinery. | 15% | |
| 2 | Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlines etc. | 20% | |
| 3 | Fabrication and installation of clams and hoists. | 15% | |
| 4 | Fabrication and installation of elevators (lifts) and escalators. | 15% | |
| 5 | Fabrication and installation of rolling shutters and collapsible gates. | 15% | |
| 6 | Civil works like construction of building, bridges, road, rail roads etc. | 25% | |
| 7 | Installation of doors, doorframes, windows, window frames and grills. | 25% | |
| 8 | Supplying and fixing of tiles, slab, stones and sheets. (i) Supplying and fixing of mosaic tiles). | 30% | |
| | (ii)) Supplying and fixing of marble slab, polished granite stone and tiles (other than mosaic tiles). | 20% | |
| | (iii)) Supplying and fixing of slabs, stones and sheets other than those specified at item (i) and (ii) above. | 20% | |
| 9 | Supplying and installation of air- conditioning equipments including deep- freezers, cold storages plants, humidification plants and dehumidifiers. | 20% | |
| 10 | Supplying and installation of air- conditioner and air- coolers. | 20% | |
| 11 | Supplying and fitting of electrical goods, supply and installation of electrical equipments including transformer. | 10% | |
| 12 | Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration. | 15% | |
| 13 | Construction of railway coaches on under- carriage supplied by railway. | 20% | |
| 14 | Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers. | 20% | |
| 15 | Sanitary fitting for plumbing for drainage etc. | 15% | |
| 16 | Printing and polishing. | 15% | |
| 17 | Construction of bodies of motor vehicles and Construction of trailers. | 25% | |
| 18 | Insulation and lining of equipment, plant and machinery instruments, appliances of buildings. | 15% | |
| 19 | Providing and laying pipes for purposes other than those specified in serial number 15 of this schedule. | 15% | |
| 20 | (i) Providing and laying pipes (other than steel pipes) other than those specified in serial number 15 of this schedule. | 15% | |
| | (ii) Providing and laying steel pipes for purposes other than those specified in serial number 15 of | 15% | |

| | this schedule. | |
|----|---|------|
| | (iii) Providing and boring, drilling and fitting of | 30% |
| | all types of pipes. | |
| 21 | Programming and providing of computer | 15% |
| | softwares. | |
| 22 | Fabrication, testing and reconditioning of | 20% |
| | metallic gas cylinders. | |
| 23 | Tyre re-treading. | 15% |
| 24 | Processing and supplying of photograph, photo | 15% |
| | prints, photo negatives (including photographing | |
| | with camera, X-ray and other scanning | |
| | materials). | 101 |
| 25 | Supplying and installation of electronic | 10% |
| 26 | instruments, equipments and devices. | 100/ |
| 26 | Supplying and installation of fire fighting | 10% |
| 27 | equipments and devices. | 250/ |
| 27 | Electroplating and anodizing. | 25% |
| 28 | Rowing, canning and packing of goods. | 25% |
| 29 | Lamination, rubberisation, coating and similar | 25% |
| 30 | process. | 20% |
| | Printing and block making. | |
| 31 | Supply and erection of weighing machines and | 15% |
| 32 | weigh bridges. Supplying and installation of submersible and | 20% |
| 32 | centrifugal pump sets. | 2070 |
| 33 | Dyeing and printing Textiles. | 20% |
| 34 | Construction on tankers on motor vehicles, | 20% |
| 34 | chassis. | 20% |
| 35 | Supplying and fixing of door and window | 15% |
| 33 | curtains including Venetian blinds and nets. | 1370 |
| 36 | Work contract not covered by serial number 1 to | 20% |
| 30 | 35. | 2070 |
| L | JJ. | |

SCHEDULE-V (See Section 44.)

| Sl.No | Description of goods | Rate of Tax | |
|-------|---|----------------------|--|
| | | (Paise in the rupee) | |
| 1 | Liquor. (On the cost of Rum vide No. | 40 | |
| | ERTS(T)39/2005/PT-I/20. dt.31.7.2006) ** | | |
| | (wef 15-MAR-2016 vide No. | | |
| | ERTS(T)24/2016/51 dt 15-mar-2016) | | |
| | (wef 15-MAR-2016 vide No. | | |
| | ERTS(T)24/2016/58 dt 15-mar-2017 | | |
| 2 | Lottery tickets. | 20 | |
| 3 | Molasses. | 20 | |
| 4 | Rectified Spirit. | 20 | |
| | [Medicines and drugs]*[including vaccines, | | |
| 5 | syringes and dressings, medicated ointments | 5% | |
| | produced under drugs license, light liquid | | |
| | paraffin of IP grade]**(w.e.f. 9/11/2006 vide | | |
| | No. ERTS(T)37/2005/143 dt.15/12/2006). | | |
| | Medicine and drugs is revised from 4% to 5% | | |
| | w.e.f. 7/12/2010, vide letter No. ERTS (T) | | |
| | 12/2010/50 dt. 26/4/2011. | | |
| 6 | i) Cigarette, cheroots, cigar, bidi, smoking | | |
| | mixture. Vide Notification No. | 27 % | |
| | ERTS(T)5/2010/203 dated 18 th March, 2015. | | |
| | ii) Tobacco and tobacco products including, | | |
| | scented tobacco, zarda, sada, khaini, tobacco | | |
| | mixed pan masala, and raw and | 20 % | |
| | unmanufactured tobacco but excluding items | | |
| | mentioned in clause (i) above vide Notification | | |
| | No. ERTS(T)5/2010/203 dated 18 th March, | | |
| | 2015. | | |
| 7 | Gudka. | 20 | |
| | | (W.e.f. 01/04/2007) | |
| 8 | Tea leaves vide notification no. | 4% | |
| | ERTS(T)115/2011/40 dt. 1.Sept 2011 | | |