Schedule – I (Rates of Taxable Goods) (See Section 12)  Goods with 1 % VAT Rate:  Bullions  Gold and silver & platinum ornaments  Precious stones including Agate  Goods with 4%, VAT rate has enhanced to 5% (Excluding Sl. 4) from Sl. 165; w.e.f. 17.12.2010 vide Govt. Notification No. 5/6/2002-FD(TAX)Pt da 17.12.10  Declared Goods as specified in section 14 of the Central Sale Tax Act 1956 (on "declared goods" enhanced from 4% to 5% w.e.f. 16.06.2012 under Notification No.5/6/2002-FD(TAX)Pt.I dated 16.06.2012).  Edible oils and oil cakes (Substituted with the word "Edible oil excluding oil and oil cakes" under Notification No. 5/6/2002-FD(TAX)Pt-I dtd. 03/0 Kerosene oil including sold through PDS (Deleted and entered at Sl. No. 58 Schedule No. II w.e.f. 12.08.2011 under Notification No. 5/6/2002-FD(TAX) dated 12.08.11.)  All utensils including pressure cookers/pans except utensils made of precious Bone meal  I.T. products (as per list notified by Government)  Chemical fertilizers, pesticides, weedicides, insecticides and micronutrients  Hosiery goods  Vegetable oil including gingili and bran oil (Substituted with the word "Veoil including gingili oil & bran oil except coconut oil" under Notification 5/6/2002-DF(TAX)Pt-I dtd. 03/05/2012.)  Solvent oils other than organic solvent oil  Safety matches including handmade  All type of yarn other than cotton and silk yarn in hank and sewing thread & verification and silk yarn in hank and sewing thread & verification and silk yarn in hank and sewing thread & verification and silk yarn in hank and sewing thread & verification and silk yarn in hank and sewing thread & verification and silk yarn in hank and sewing thread & verification and silk yarn in hank and sewing thread & verification and silk yarn in hank and sewing thread & verification and silk yarn in hank and sewing thread & verification and silk yarn in hank and sewing thread & verification and silk yarn in hank and sewing thread & verification and silk yarn in hank and sewing thread & verification and silk yarn	l. 5 to ated
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	waste
<ul> <li>Bicycles, tricycles, cycle rickshaws &amp; parts, tyres &amp; tubes thereof.</li> <li>Spices of all varieties and forms including cumin seed, aniseed, turmeric, dry</li> </ul>	ahilliaa
and Hing (Asafoetida)	cilliles
<ul> <li>Ice</li> <li>Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC etc. a fittings</li> </ul>	nd
21 Starch and sago	
22 Vanaspati (Hydrogenated Vegetable oil)	
23 Belting	
<ul> <li>Bearing</li> <li>Ferrous &amp; non-ferrous metals &amp; alloys, such as aluminium, copper, zinc &amp; ex of those</li> </ul>	trusions
26 Tractors, threshers, harvesters & attachments & parts thereof	
27 Ore and minerals	
28 Sewing thread	
29 Ship and other water vessels	
All kind of bricks including fly ash brick, refractory bricks and asphaltic roofi earthen tiles and refractory monolithic.	ing
31 Readymade garments	
32 Transformers	
33 Kirpan	
<ul><li>34 Prasdam by religious institutions</li><li>Rakhi</li></ul>	
36 Religious picture not use as calender	
37 Sacred thread, commonly known as yagnapobit	
38 Tapiocal	
39 Sweetmeat	
40 Chikon products	
41 Rattan, reed	

42	Coconnet films
42	Clay lamps
43	Clay lamps  Coccount in shell & congreted learned of account other than beauty
44	Coconut in shell & separated kernel of coconut other than kopra
45	Muddas made of sarkanda, phool bahari jhadoo
46	Animal shoe nails
47	Husk including groundnut husk
48	Kutto atta
49	Appalam vadam and vathalP
50	Unprocessed green leaves tea
51	Kites
52	Takhti
53	Sattu
54	Beehive
55	Gamosha
56	Bukhari
57	Loi
58	Pattu
59	Gabba
60	Kangri
61	Quandakari
62	Atukulu
63	Sabai grass and rope
64	Sirali, bageshi, barro, date leaves, basket handmade sooma & germa, made only of bamboo
65	Mat sticks & reed obtainable from Cyperus Khathi, mutha or Cyperus Malaccensis
66	Poha, Murmura and lai
67	Panchamritam, namakatti, vibhuti
68	Mekhla Chaddar
69	Misri, batasha, as part of Prasad
70	Singhada
71	Willow wicker
72	Agricultural implements not operated manually or not driven by animal
73	All equipments for communications such as private branch exchange (PBX) & Elect.
7.5	Private Automatic Branch Exch. (EPABX) etc.
74	All intangible goods like copyright, patent, rep. license etc.
75	Arecanut powder and betel nut
76	Bamboo
77	Bed sheet, pillow cover & other made ups
78	Bio-mass briquettes
79	Bio-fertilizers & Micro- nutrients also plant growth promoters & regulators, herbicides,
	rodenticides etc.
80	Bitumen
81	Bucket made of iron & steel, aluminium, plastic or other materials (except precious
02	materials)
82	Drugs & Medicines including vaccines, syringes & dressings, medicated ointment produced under drugs license, light liquid paraffin of IP grade.
83	Candles
84	Capital goods (as notified by State Govts.)
85	All metal castings
86	Centrifugal & monobolic & submersible pump set for water handling & parts thereof
87	Clay including fine clay, fine china clay and ball clay
88	Coffee beans & seeds, cocoa pod & beans. Green tea leaf & chicory
89	Coir & Coir products excluding coir mattresses
90	Cotton & cotton waste
91	Cottage cheese
92	Coal tar
93	Computer stationery
94	Combs
95	Crucibles
96	Cups and glasses of paper & plastics
97	Exercise book, graph book & laboratory note book
71	not been been been a morning not book

Fibres of all types and fibre waste Flour, Atta, Maida, Suji, besan, etc. (w.e.f 1st Apr 2006) Flour, Atta, Maida, Suji, besan, etc. (w.e.f 1st Apr 2006) Fried and reasted gram Gur, jaggery & edible variety of rub gur. (w.e.f 1st Apr 2006) Heth, 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 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 Husk and bran of cereals Husk and bran of cereals Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres) Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres) Insulators Italia Katta Kerosene lamp/latern, petromax, glass chimney Khoya/khoa List of industrial inputs and packing materials (as notified by state Govts.) Vooden crates Nayas Slabs (Rough flooring stones) & Shahabad stones. Non mechanized boats used by fisherman. Napas Slabs (Rough flooring stones) & Shahabad stones. Non mechanized boats used by fisherman. Paddy, rice, wheat and pulses (w.e.f 1st April 2006) Paddy, rice, wheat and pulses (w.e.f 1st April 2006) Paddy, rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat and pulses (w.e.f 1st April 2006) Paddy rice, wheat	98	Feeding bottles & nipples
Hour, Atta, Maida, Suji, besan, etc. ( w.e.f 1st Apr 2006)		
Fiy Ash   102   Fried and roasted gram   103   Gur, jaggery & edible variety of rub gur. ( w.e.f 1st Apr 2006)   104   Hand pumps & spare parts   105   Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower   106   Hose pipes & fittings thereof   107   Honey   108   Husk and bran of cereals   109   Incence sticks commonly known as agarbati, dhupkathi or dhupbati   Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)   110   Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)   111   Insulators   112   Kattha   113   Kerosene lamp/latern, petromax, glass chimney   114   Khoya/khoa   115   Leaf plates and cups   116   List of industrial inputs and packing materials (as notified by state Govts.)   117   Wooden crates   118   Newars   119   Napa Slabs (Rough flooring stones) & Shahabad stones.   110   Nuts, boits, screws and fasteners.   120   Nuts, boits, screws and fasteners.   121   Non mechanized boats used by fisherman.   122   Paddy, rice, wheat and pulses (w.e.f 1st April 2006)   123   Paper of all varieties, paper board and newsprint   124   Moulded Plastic footwear, hawaic chappals and straps thereof.   126   Printed materials including diary, calendar etc.   127   Printing link excluding toner and cartridges.   128   Porridge   129   Pulp of bamboo, wood and paper   130   Rail coaches, engines & wagon and part thereof   131   Renewable energy devices & spare parts   132   Rice bran   133   River sand and grit.   134   Oilseeds   135   Sewing machine, its parts & accessories.   136   Silk fabrics excluding handloom silks unless covered by AED.   137   Skimmed milk powder and UHT milk   138   Spectacles, part & components thereof, contact lens & lens cleaner.   139   Sports goods, excluding apparels and footwear   140   Khandasari   141   Tamarind seed and powder.   142   Tea   143   Toys excluding lendertonic toy.   144   Transmission towers   146   Umbrella, garden umbrella and parts thereof.   147   Writing		
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Hand pumps & spare parts		
Hose pipes & fittings thereof	104	
107         Honsy           108         Husk and bran of cereals           109         Incence sticks commonly known as agarbati, dhupkathi or dhupbati           110         Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)           111         Insulators           112         Kattha           113         Kerosene lamp/latern, petromax, glass chimney           114         Khoya/khoa           115         Leaf plates and cups           116         List of industrial inputs and packing materials (as notified by state Govts.)           117         Wooden crates           118         Newars           119         Napa Slabs (Rough flooring stones) & Shahabad stones.           120         Nuts, bolts, screws and fasteners.           121         Non mechanized boats used by fisherman.           122         Paddy, rice, wheat and pulses (w.e.f. 1st April 2006)           123         Paper of all varieties, paper board and newsprint           124         Moulded Plastic footwear, havai chappals and straps thereof.           125         Plastic granules, plastic powder, master batches and scrap           126         Printed materials including diary, calendar etc.           127         Printing ink excluding acceptance and cartridges.	105	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower
108         Husk and bran of cereals           109         Incence sticks commonly known as agarbati, dhupkathi or dhupbati           110         Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)           111         Insulators           112         Kattha           113         Kerosene lamp/latern, petromax, glass chimney           114         Khoya/khoa           115         Leaf plates and cups           116         List of industrial inputs and packing materials (as notified by state Govts.)           117         Wood no crates           118         Newars           119         Napa Slabs (Rough flooring stones) & Shahabad stones.           120         Nuts, bolts, screws and fasteners.           121         Non mechanized boats used by fisherman.           122         Nuts, bolts, screws and fasteners.           121         Non mechanized boats used by fisherman.           122         Paddy, rice, wheat and pulses (w.e.f 1" April 2006)           123         Pager of all varieties, paper board and newsprint           124         Moulded Plastic forotwear, havai chappals and straps thereof.           125         Plastic granules, plastic powder, master batches and scrap           126         Printed materials including diary, calendar etc.     <	106	Hose pipes & fittings thereof
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110         Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)           111         Insulators           112         Katrba           113         Kerosene lamp/latern, petromax, glass chimney           114         Khoya/khoa           115         Leaf plates and cups           116         List of industrial inputs and packing materials (as notified by state Govts.)           117         Wooden crates           118         Newars           119         Napa Slabs (Rough flooring stones) & Shahabad stones.           120         Nuts, bolts, screws and fasteners.           121         Non mechanized boats used by fisherman.           122         Paddy, rice, wheat and pulses (w.e.f. 1st April 2006)           123         Paper of all varieties, paper board and newsprint           124         Moulded Plastic footwear, hawai chappals and straps thereof.           125         Plastic granules, plastic powder, master batches and scrap           126         Printed materials including diary, calendar etc.           127         Printing ink excluding toner and cartridges.           128         Porridge           129         Pulp of bamboo, wood and paper           130         Rait coaches, engines & wagon and part thereof           131 <th>108</th> <td>Husk and bran of cereals</td>	108	Husk and bran of cereals
Insulators   Kattha	109	Incence sticks commonly known as agarbati, dhupkathi or dhupbati
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Tube   Pulp of bamboo, wood and paper		
130 Rail coaches, engines & wagon and part thereof   131 Renewable energy devices & spare parts   132 Rice bran   133 River sand and grit.   134 Oilseeds   135 Sewing machine, its parts & accessories.   136 Silk fabrics excluding handloom silks unless covered by AED.   137 Skimmed milk powder and UHT milk   138 Spectacles, part & components thereof, contact lens & lens cleaner.   139 Sports goods, excluding apparels and footwear   140 Khandasari   141 Tamarind seed and powder.   142 Tea   143 Toys excluding electronic toy.   144 Transmission towers   145 Used cars   146 Umbrella, garden umbrella and parts thereof.   147 Writing instruments, geometry boxes, colour boxes, crayons & pencil sharpeners.   148 Writing ink.   149 Works contract which are in the nature of printing works will carry the same tax rate of 4% as for printed materials.   150 Wet dates   151 Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla   152 Tools   153 Lignite   154 Lime, Lime stone, clinker & dolomite.   155 Limes tone, clinker & dolomite.   156 Limes tone, clinker & dolomite.   157 Limes tone, clinker & dolomite.   158 Lignite   159 Limes tone, clinker & dolomite.   150		
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138 Spectacles, part & components thereof, contact lens & lens cleaner.  139 Sports goods, excluding apparels and footwear  140 Khandasari  141 Tamarind seed and powder.  142 Tea  143 Toys excluding electronic toy.  144 Transmission towers  145 Used cars  146 Umbrella, garden umbrella and parts thereof.  147 Writing instruments, geometry boxes, colour boxes, crayons & pencil sharpeners.  148 Writing ink.  149 Works contract which are in the nature of printing works will carry the same tax rate of 4% as for printed materials.  150 Wet dates  151 Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla  152 Tools  153 Lignite  154 Lime, Lime stone, clinker & dolomite.	136	
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140 Khandasari 141 Tamarind seed and powder. 142 Tea 143 Toys excluding electronic toy. 144 Transmission towers 145 Used cars 146 Umbrella, garden umbrella and parts thereof. 147 Writing instruments, geometry boxes, colour boxes, crayons & pencil sharpeners. 148 Writing ink. 149 Works contract which are in the nature of printing works will carry the same tax rate of 4% as for printed materials. 150 Wet dates 151 Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla 152 Tools 153 Lignite 154 Lime, Lime stone, clinker & dolomite.	138	Spectacles, part & components thereof, contact lens & lens cleaner.
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<ul> <li>152 Tools</li> <li>153 Lignite</li> <li>154 Lime, Lime stone, clinker &amp; dolomite.</li> </ul>	131	· · · · · · · · · · · · · · · · · · ·
<ul><li>153 Lignite</li><li>154 Lime, Lime stone, clinker &amp; dolomite.</li></ul>	152	
	153	Lignite
155 Linear alkyl hanazana L A D Sylphonia Asid Alfa Olafia Sylphonata	154	Lime, Lime stone, clinker & dolomite.
133   Linear arkyr benezene, L.A.B. Surphonic Acid, Aria Olenn Surphonate.	155	Linear alkyl benezene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.

156	Havan samagri including dhoop, agarbati, sambrani or lobhana		
157	Stainless Steel sheets		
158	Knitting wool		
159	<u> </u>		
160	Processed meat, poultry & fish  Processed or preserved vegetables & fruits etc including fruit jams, jelly, pickle, fruit		
100	squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise).		
161	Article made of rolled gold and imitation gold.		
162	Hand made soap		
163	Electrodes		
164	Textile madeups		
165	Items sold through canteens of CSD & State Armed Units		
103	The man series will sugar summer and series at the series of the series		
	Goods with 12.5 % VAT Rate:		
166			
	Goods with 20 % VAT Rate:		
167	Motor spirit (including aviation turbine fuel, aviation spirit and aviation gasoline).		
168	Liquor.		
169	Petrol		
170	Lottery Tickets		
	$C_{i}I_{i}$ , $I_{i}I_{i}$ , $II$		
	Schedule II Goods with 0% or exempted VAT Rate:		
	(See Section 13)		
1	Food grains including paddy, rice, wheat & pulses (upto 31st March, 2006)		
2	Fresh vegetables and fruits		
3	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and		
	livestock and animal hair.		
4	Salt (branded and otherwise)		
5	Fresh milk and pasteurized milk.		
6	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized		
	and water sold in sealed container.		
7	Books, periodicals and journals including Braille books, maps, chart & globe.		
8	Bread (branded and unbranded).		
9	Fresh flowers, fresh plants and saplings		
10	Handlooms, Charkha, Amber Charkha, Handloom fabrics and Gandhi Topi		
11	Betel leaves		
12	Condoms and contraceptives		
13	Curd, lussi and butter milk & separated milk		
14	All other seeds other than oilseeds		
15 16	Organic manure Electrical energy		
_	All bangles except those made from precious metals		
17 18	Kumkum, Bindi, Altar and Sindur		
19	Aids and implements used by handicapped persons		
20	Atta, moida, suji and besan (upto 31st March 2006)		
21	Charcoal		
22	Aquatic feed, poultry feed and cattle feed, including grass, hay & straw, supplement &		
	husk of pulses, concentrates & additives, wheat bran & de-oiled cake.		
23	Garlic and ginger		
24	Firewood except Casurina & Eucalyptus timber		
25	Agricultural implements manually operated & driven by animals		
26	. Silk worm laying, cocoon and Raw silk		
27	Indigenous handmade musical instruments		
28	Coarse grains		
29	Cotton & silk yarn in hank		
30	Earthen pot		
31	Fishnet & Fishnet fabrics & fish seeds, prawns/ shrimp seeds		

32	Human Blood including blood components		
33	Khadi garments/ goods & made-ups to be notified by states		
34	National Flag		
35	Pappad		
36	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard		
	etc. sold by Govt., rupee note & cheques		
37	Raw wool including animal hair		
38	Semen including frozen semen		
39	Slate and slate pencils		
40	Tender green coconut		
41	Toddy, Neera and Arak		
42	Items covered by PDS except kerosene		
43	Goods taken under customs bond for re-export after manufacturing or otherwise		
44	Textiles ( AED)		
45	Tobacco (AED) (Substituted by "Tuibuk, locally made bidis and hidak of		
	Hidakphu (Kookah)" vide notification No. 5/6/2002-FD(TAX)Pt-I dated		
	06.03.2008) and "Tabacco" is included in Sl. No. 166 of Schedule I (w.e.f		
	00.03.2008) and "Tabacco" is included in 51. No. 100 of Schedule I (w.e.l		
16	01.04.2008).		
46	<b>01.04.2008).</b> Sugar (AED)		
47	01.04.2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)		
47 48	O1.04.2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)  Cart driven by animals(LG)		
47	O1.04.2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)  Cart driven by animals(LG)  Mat locally known as madur, made wholly or principally of cypercus corymlosus		
47 48 49	O1.04.2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)  Cart driven by animals(LG)  Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG)		
47 48 49 50	O1.04.2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)  Cart driven by animals(LG)  Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG)  Plantain leaves(LG)		
47 48 49 50 51	O1.04.2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)  Cart driven by animals(LG)  Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG)  Plantain leaves(LG)  Chalk stick(LG)		
47 48 49 50 51 52	O1.04.2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)  Cart driven by animals(LG)  Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG)  Plantain leaves(LG)  Chalk stick(LG)  Idols made of clay(LG)		
47 48 49 50 51 52 53	O1.04.2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)  Cart driven by animals(LG)  Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG)  Plantain leaves(LG)  Chalk stick(LG)  Idols made of clay(LG)  Bamboo matting(LG)		
47 48 49 50 51 52	O1.04.2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)  Cart driven by animals(LG)  Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG)  Plantain leaves(LG)  Chalk stick(LG)  Idols made of clay(LG)  Bamboo matting(LG)  Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as		
47 48 49 50 51 52 53 54	O1.04.2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)  Cart driven by animals(LG)  Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG)  Plantain leaves(LG)  Chalk stick(LG)  Idols made of clay(LG)  Bamboo matting(LG)  Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi(LG)		
47 48 49 50 51 52 53 54	O1.04.2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)  Cart driven by animals(LG)  Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG)  Plantain leaves(LG)  Chalk stick(LG)  Idols made of clay(LG)  Bamboo matting(LG)  Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi(LG)  Leaf plates and cups-pressed or stitched(LG)		
47 48 49 50 51 52 53 54 55 56	Sugar (AED) Gur and jaggery (upto 31st March 2006) Cart driven by animals(LG) Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG) Plantain leaves(LG) Chalk stick(LG) Idols made of clay(LG) Bamboo matting(LG) Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi(LG) Leaf plates and cups-pressed or stitched(LG) Unbranded broomsticks(LG)		
47 48 49 50 51 52 53 54 55 56 57	O1.04,2008).  Sugar (AED)  Gur and jaggery (upto 31st March 2006)  Cart driven by animals(LG)  Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG)  Plantain leaves(LG)  Chalk stick(LG)  Idols made of clay(LG)  Bamboo matting(LG)  Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi(LG)  Leaf plates and cups-pressed or stitched(LG)  Unbranded broomsticks(LG)  Handicrafts(LG)		
47 48 49 50 51 52 53 54 55 56	Sugar (AED) Gur and jaggery (upto 31st March 2006) Cart driven by animals(LG) Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG) Plantain leaves(LG) Chalk stick(LG) Idols made of clay(LG) Bamboo matting(LG) Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi(LG) Leaf plates and cups-pressed or stitched(LG) Unbranded broomsticks(LG)		

## SCHEDULE FOR EXECUTION OF WORKS CONTRACT PRESCRIBED UNDER RULE 9(2) OF MANIPUR VALUE ADDED TAX RULES, 2005.

S.No.	Description of works contract	Percentage of deduction of	Tax rate (percentage)
1	2	3	4
1.	Fabrication and installation of plants and		
	machinery	20%	8%
2.	Fabrication and erection of structural works,		
	including fabrication, supply and erection of iron		
	trusses, purlines etc.	25%	8%
3.	Fabrication and installation of cranes and hoists	20%	8%
4.	Fabrication and installation of elevators (lifts)		
	and escalators	20%	8%
5.	Fabrication and installation of rolling shutters		
	and collapsible gates	20%	8%
6.	Civil works like construction of building,		
	bridges, road, rail roads, etc.	30%	8%
7.	Installation of doors, doorframes, windows,		
	window frames and grills.	30%	8%
8.	Supplying and fixing of tiles, slabs, stones and		
	sheets.		
	i. Supply and fixing of mosaic tiles	35%	8%
	ii. Supplying and fixing of marble slab,		
	polished granite stone and tiles (other than		
	mosaic tiles)	25%	8%
	iii. Supply and fixing of slabs, stones and		
	sheets other than those specified at item (i)		
	and (ii) above	25%	8%
9.	Supplying and installation of air-conditioning		
	equipments including deep-freezers, cold storage		
	plants, humidification plants and dehumidifiers.	25%	8%
10.	Supplying and installation of air-conditioner and		
	air-coolers.	25%	8%
11.	Supplying and fitting of electrical goods, supply		
	and installation of electrical equipment including		
	transformers.	15%	8%
12.	Supplying and fixing of furniture and fixtures,		
	partitions including contracts for interior		
	decoration.	20%	8%
13.	Construction of railway coaches on undercarriage		
	supplied by railway.	25%	8%
14.	Ship and boat building including construction of		
	barges, ferries, tugs, trawlers and dredgers	25%	8%
15.	Sanitary fitting for plumbing for drainage etc.	20%	8%
16.	Painting & Polishing.	20%	8%

17	C		
17.	Construction of bodies of motor vehicles and construction of trailers.	30%	8%
10		30%	0 %
18.	Insulation and lining of equipment, plant and	200/	90/
10	machinery instruments, appliances or buildings.	20%	8%
19.	Providing and laying of pipes for purposes other		
	than those specified in Sl. No. 15 of this	200/	00/
20	Schedule.	20%	8%
20.	i. Providing and laying pipes (other than steel		
	pipes) for purposes other than those	200/	00/
	specified Sl. No. 15 of this Schedule.	20%	8%
	ii. Providing and laying of steel pipes for		
	purpose other than those specified in Sl. No.	2004	004
	15 of this Schedule.	20%	8%
	iii. Providing and boring, drilling and fitting of		0.1
	all types of pipes.	35%	8%
21.	Programming and providing of computer		_
	software.	20%	8%
22.	Fabrication, testing and reconditioning of		
	metallic gas cylinders.	25%	8%
23.	Tyre retreading.	20%	8%
24.	Processing and supplying of photograph, photo		
	prints, photo negatives including photographing		
	with camera, X-Ray and other scanning		
	machines.	20%	8%
25.	Supplying and installation of electronic		
	instruments, equipments, apparatus, appliances &		
	devices.	15%	8%
26.	Supplying and installation of fire fighting		
	equipments and devices.	15%	8%
27.	Electroplating and anodizing.	30%	8%
28.	Bottling, canning and packing of goods.	30%	8%
29.	Lamination, rubberisation, coating and similar		
	processes.	30%	8%
30.	Printing and block making.	25%	8%
31.	Supply and erection of weighing machines and		
	weight bridges.	20%	8%
32.	Supply and installation of submersible and		
	centrifugal pump sets.	25%	8%
33.	Dyeing and printing textiles.	25%	8%
34.	Construction of tankers on motor vehicle,		
	chassis.	25%	8%
35.	Supply and fixing of door and window curtains		
	including venetian blinds and nets.	20%	8%
36.	Works contract not covered by serial number 1 to		
	35.	25%	8%
<u> </u>			