

SCHEDULE - I

[See : sub-section (1) of section 5]

GOODS, THE SALES OR PURCHASE OF WHICH ARE EXEMPT FROM TAX

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
1.	Agate (Akik) Stones and articles made therefrom	—
2	(i) Agricultural implements operated exclusively by human or animal agency for exclusive use in agricultural operations and the parts thereof, which are ordinarily not also used otherwise than as such parts. (ii) Opener (Huller) and thrasher for agriculture use.	—
3	Aids and implements used by handicapped persons. (1) Braille educational equipment, Braille typewriters, Braille writing slates and Braille watch. (2) Group Hearing aids and Hearing aids. (3) Induction group aids. (4) Speech trainer. (5) Language master (6) Audiometer. (7) Voice chord. (8) Walkers. (9) Wheel chair. (10) Calipers of all types. (11) Artificial limbs. (12) Crutches. (13) Orthopedic footwear and Orthopaedic implants. (14) Tricycles and auto-tricycles for handicapped persons (15) All types of splints. (16) Heart valves. (17) Prosthetic aids for leprosy affected people. (18) Intra-ocular lens used for cataract operation.	—

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
4.	¹ [xxx]	—
5.	Bangles made of glass or plastic bangles.	—
6.	Betel leaves and pan, tambul, <i>vida</i> , or <i>patti</i> prepared from betel leaves.	—
7.	Bindi, ² [<i>kumkum</i> , <i>sindur</i> and comb commonly known as <i>kanska</i> , <i>kanski</i>]	—
8.	Books, periodicals and journals, time tables for railways and passenger transport services.	Except which are specified in entry 56 in Schedule II
9.	(1) ³ [Bread in any form] (2) Khakhra. Papad, papad pipes (3) Sev made out of wheat flour or maida (4) Unfried potato <i>katri</i> .	—
⁴ [9A.	Brooms and broom sticks (unbranded)]	—
10.	Cattle, sheep and goats.	—
11.	Cattle feed including fodder, grass, hay and straw and concentrates. (excluding cottonseeds, oilcakes and de-oiled cakes.)	—
12.	(i) Cereals and pulses; (ii) Flour of cereals and pulses except Maize Flour; (iii) Wheat flour, <i>Rava</i> , <i>Suzi</i> or <i>maida</i> made from wheat.	⁵ [xxx]
13.	Charkha and other implements and spare parts thereof meant for use in the production of handspun yarn, as may be specified by the State Government by notification in the <i>Official Gazette</i> .	—

1. Entry 4 was deleted by Gujarat Act No.6 of 2006 S. 43 (1), Prior to deletion Entry (4) Read as under :
4. Artificial teeth.
2. These words were substituted for the words "Kumkum or sindur" by Gujarat Act No.6 of 2006 S. 43 (2).
3. These words were substituted for the words "Bread" by Gujarat Act No.6 of 2006 S. 43 (3).
4. Entry 9A was inserted by Gujarat Act No.6 of 2006 S. 43 (4).
5. The condition of Entry 12 was deleted by Gujarat Act No.6 of 2006 S. 43 (5), Condition read as under "Except when sold in sealed package under a brand"

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
14.	¹ [xxx]	
15.	Chillies, tamarind and turmeric whole or in powder form.	Except when sold in sealed package under a brand.
16.	Coconut in shell (other than kopra.)	—
17.	Condoms, loops and contraceptive devices.	—
18.	Deshi Nalia	—
19.	² [xxx]	—
20.	Eggs	—
21.	Electrical energy	—
³ [21A]	Fabrics of all types on which additional excise duty is leviable in lieu of sales tax under the Additional Duties of Excise (Goods of Special Importance) Act, 1957] [LV II of 1957]	—
22.	Farsan and eatables (other than sweetmeats) as the State Government may by notification in the <i>Official Gazette</i> , specify for the purpose of this entry.	Except when sold in sealed containers under a brand.
23.	(i) Firewood and Charcoal. (ii) Wood of Limda, Pipla, Baval and <i>Vadla</i> Sold in form other than fire wood	—
24.	Fish, Sea food, and other aquatic products.	Except when sold in sealed containers under a brand.
25.	Fishing nets	—
26.	(i) Fresh flowers (excluding artificial flowers.) (ii) <i>Veni, Gajra</i> , garlands and such other articles prepared from fresh flowers (excluding those of artificial flowers.)	—
27.	Flower, Fruit and vegetable seed, seeds of lucerne grass (Rajka) and of sann hemp, bulbs, tubers and plants other than orchids.	—
28.	Fresh fruits, fresh vegetables, edible tubers and garlic.	—

1. This entry "Chikki and Revdi" was deleted by Gujarat Act No.6 of 2006, S. 43(6).
2. This entry "Drip irrigation Equipment" was deleted by Gujarat Act No.6 of 2006, S. 43(7).
3. Entry 21A was inserted by Gujarat Act No.6 of 2006, S. 43(8). See : Appendix - XII

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
29.	<i>Gur</i> but not including Kakavi or Kakab or molasses	—
30.	<i>Haar, Pavitra, Kalagi, Mugat, Modh.</i> etc. made from artificial silk yarn and artificial silk yarn waste.	—
31.	Hand Carts or animal driven carts.	—
¹ [31A	Handicrafts articles as specified by the State Government by notification in the <i>Official Gazette</i> .]	—
² [32.	Handlooms, parts and accessories thereof.]	—
33.	(i) Handloom fabrics, (ii) Patola sarees or other articles woven on handlooms. (iii) Silk Kinkhab fabrics, that is to say handloom cloth interwoven with silk yarn and <i>jari</i> thread.	—
34.	Heena powder (Mahendi)	—
35.	Human blood ³ ["including blood components"]	—
36.	Hurricane and hurricane lamps of all kinds and spare parts and accessories thereof.	—
⁴ [36A.	Kerosene stove and spare parts and accessories thereof.	—]
⁵ [36B.	Khadi garments and goods or made-ups thereof as may be specified by the State Government by notification in the <i>official Gazette</i> .	—]
37.	<i>Khakhra</i> pan	—
38.	Kites (patang)	—
39.	Manure, that is to say Organic manure (excluding chemical fertilizers, oil cakes or de-oilcakes)	—
40.	Meat	Except when sold in sealed containers.

1. Entry 31A was inserted by Gujarat Act No.6 of 2006, S-43 (9).

2. Entry 32 was substituted for "Handlooms and parts thereof" by Gujarat Act No.6 of 2006, S-43(10)

3. These words were substituted for the words "and human blood plasma" by Gujarat Act No.6 of 2006, S-43(11)

4. Entry 36A was inserted by Gujarat Act No.6 of 2006, S-43 (12)

5. Entry 36B was inserted by Gujarat Act No.6 of 2006, S-43 (12)

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
41.	(i) Milk-Whole or separated, or pasteurized milk (except milk powder) (ii) Butter milk, Curd, <i>Lassi</i> , and <i>Chakka</i>	—
42.	¹ [xxx]	—
43.	Musical instruments (handmade and other than electronic musical instruments) and Harmonium reeds.	—
44.	Padia and patrala	—
45.	Pawrah and Pick-axe	—
46.	Plantain leaves	—
47.	Poultry	—
48.	Poultry feed	—
49.	Rakhadi	—
50.	Salt	—
² [50A.	Slates and slates pencils and chalk sticks and chalk lumps	—]
51.	(i) Stamp papers sold by Government Treasuries or vendors (ii) Postal items like Envelope, Post card etc. sold by Government.	—
³ [51A	Sugar of all types on which additional excise duty is levied and collected in lieu of sales tax under the Additional Duties of Excise (Goods of Special Importance) Act, 1957.	—]
⁴ [51B	(i) Threads, twine, string or rope prepared from coir or jute known as <i>Bhindi</i> , <i>Bhindiwan</i> , (ii) <i>Varat</i> and <i>Varatdi</i> .	—]
⁵ [51C	Tobacco of all types on which additional excise duty is levied and collected in lieu of sales tax under the Additional Duties of Excise (Goods of Special importance) Act, 1957.	—]

1. Entry 42 was deleted by Gujarat Act No.6 of 2006, S-43 (13)
Prior to deletion entry 42 read as under :
42. Motor spirit as defined in the Bombay Sales of Motor Spirit Taxation Act, 1958 (Bom. LXVI of 1958)
2. Entry 50A was inserted by Gujarat Act No.6 of 2006, S-43 (14)
3. Entry 51A was inserted by Gujarat Act No.6 of 2006, S-43 (15) See : Appendix - XII
4. Entry 51B was inserted by Gujarat Act No.6 of 2006, S-43 (15)
5. Entry 51C was inserted by Gujarat Act No.6 of 2006, S-43 (15) See : Appendix - XII

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
52.	¹ [Toxoids or sera	— 1
53.	Water (other than aerated, mineral, purified water, medicinal, ionic, distilled battery, de-mineralized water and watersold in sealed container.)	—
54.	(i) Wooden brushes meant for household purposes; (ii) Articles made from wood, that is to say <i>Dhoka, Welan, Bajoth, Patla-Patli</i> and <i>Cradles</i> . (iii) Wooden frames of <i>Drum, Dholak, Tabla</i> , Konga or bonga.	—

1. This word was substituted for the words "Vaccines, Toxids" by Gujarat Act No.6 of 2006, S-43 (16)

SCHEDULE - II

[See : Section 7 and Section 9]

GOODS, THE SALES OR PURCHASE OF WHICH IS SUBJECT TO TAX AND THE RATE OF TAX.

Sr. No.	DESCRIPTION OF GOODS.	Rate of Tax
1	2	3
1.	Agricultural implements to which entry 1 in schedule I does not apply and agricultural machinery.	Four paise in the rupee
2.	Bamboo, whether whole or split and articles made of Bamboo.	Four paise in the rupee
3.	Bearings of all types, including ball-bearing, roller bearings, taper bearing and niddle roller bearings and spare parts and components thereof.	Four paise in the rupee
4.	Beltings.	Four paise in the rupee
5.	Betel nut and Arecanut power.	Four paise in the rupee
6.	Bicycles, tricycles, cycle rickshaws, Pedal rickshaws, and cycles combination and & Accessories and parts thereof.	Four paise in the rupee
¹[6A]	Biscuites (unbranded)	Four paise in the rupee]
7.	Bolts ² [nuts, screws and fastners]	Four paise in the rupee
8.	Bone meal	Four paise in the rupee
9.	Brass parts	Four paise in the rupee
10.	(i) Bricks of all kinds including fly ash bricks, refractory bricks. (ii) Roofing tiles know as <i>Manglori Nalia</i> .	Four paise in the rupee
11.	Buckets, drums, Trunks, <i>Ghamela</i> and <i>Tagara</i> made of GP Sheets or CR Sheets.	Four paise in the rupee
12.	³ [xxx]	

1. Entry 6A was inserted by Gujarat Act No.6 of 2006, S-44 (1)

2. These words were substituted for the words "and nuts" by Gujarat Act No.6 of 2006, S-44(2)

3. Entry 12 "Bulk drugs" was deleted by Gujarat Act No.6 of 2006, S-44(3)

1	2	3
13.	(i) Bullion and specie, gold, silver, and other precious metals. (ii) Articles of jewellery made of gold or silver or both or of other precious metals (studded or not studded with precious stones or pearls whether real, artificial or cultured.) (iii) Precious stones, semi-precious stones and pearls of all types.	One paise in the rupee
14.	Candle made of wax	Four paise in the rupee
15.	1[xxx]	
16.	Castings or cast iron casting.	Four paise in the rupee
17.	Caustic soda and silicate of soda.	Four paise in the rupee
2[18.	(i) Chemicals of all types excluding those specified in any other entries in this Schedule] (ii) Solvent	Four paise in the rupee]
19.	Chemical fertilizers of all types.	Four paise in the rupee
20.	(i) Coal including coke in all its forms but excluding charcoal (ii) Fly ash of coal (iii) Coal gas	Four paise in the rupee
21.	Coir and coir products excluding coir mattresses.	Four paise in the rupee
22.	Coffee beans and seeds, cocoa pods, green tea leaf and Chicory tubers or chicory roots whether cut or dried or processed.	Four paise in the rupee
23.	Communications equipment such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X) etc.	Four paise in the rupee
24.	(i) Cotton, that is to say, all kinds of cotton (indigenous or imported), in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise. (ii) Cotton waste.	Four paise in the rupee

1. Entry 15 was deleted by Gujarat Act No.6 of 2006 ,S-44(4)

Prior to deletion entry-15 read as under :

(i) Capital goods as may be notified in the official Gazette. by the State Government Under Clause (5) of S. 2

(ii) Plant and machinery

2. Entry 18 was substituted by Gujarat Act No.6 of 2006 ,S-44(5)

1	2	3
25.	Country liquors that is all liquors other than foreign liquors manufacture in india and foreign liquors that is potable foreign liquors brought into or manufactured in India including spirit, wines and fermented liquors.	Sixty paise in the rupee
26.	Crucibles.	Four paise in the rupee
27.	<p>Crude oil, that is to say, crude petroleum oil and crude oils obtained from bituminous materials such as the shale, calcareous rock sand, whatever their composition whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes,-</p> <p>(i) Decantation,</p> <p>(ii) De-salting,</p> <p>(iii) Dehydration,</p> <p>(iv) Stabilisation in order to normalise the vapour pressure.</p> <p>(v) elimination of very light fraction with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure.</p> <p>(vi) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned processes.</p> <p>(vii) any other minor process (including addition or purpoint depressants or flow improvers) which does not change the essential character of the substance.</p>	Four paise in the rupee
28.	Drilling rigs of all types and spare parts and accessories thereof.	Four paise in the rupee
1[28A	<p>(i) Drugs, medicines and vaccines including Bulk Drug</p> <p>(ii) Medical equipments, devices and implants as may be specified by the State Government by notification in the <i>Official Gazette</i>.⁺</p> <p>(iii) Bandages, dressings, syringes, medicated ointments manufactured or imported into India, stocked, distributed or sold under the licence granted under the Drugs and Cosmetics Act, 1940 (23 of 1940)</p>	Four paise in the rupee]

1. Entry 28A was inserted by Gujarat Act No.6 of 2006 ,S-44 (6)

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1	2	3
29.	Dyes	Four paise in the rupee
30.	(i) Edible Oils, (ii) Washed cotton seeds oils (iii) Vegetable non-essential oils, (iv) Hydrogenated vegetable oils including <i>vanaspati</i> .	Four paise in the rupee
31.	Electrodes	Four paise in the rupee
32.	Fabrics of all types ¹ [to which entry 21A in Schedule I does not apply]	Four paise in the rupee
² [32A]	Ghee	Four paise in the rupee]
³ [32B]	(i) Granules and resins of plastic including HDPE, LDPE, LLDPE, PVC, PP (ii) PVC Stabilizer	Four paise in the rupee]
33.	Herb, bark, dry plant, dry root, commonly known as <i>jadi booti</i> .	Four paise in the rupee
34.	Hides and skins whether in raw or dressed state	Four paise in the rupee
⁴ [34A]	Honey	Four paise in the rupee]
35.	Hose pipes	Four paise in the rupee
36.	Hosiery goods.	Four paise in the rupee
37.	Husk including groundnut husk.	Four paise in the rupee
38.	Ice	Four paise in the rupee
39.	Imitation jewellery.	
40.	Incense stick commonly known as, <i>agarabati</i> , Padi, Dhooop or <i>duhpbatti</i> and Loban	Four paise in the rupee
41.	Incorporal goods or intangible goods, that is to say, copyright, patent, Trade marks, Brand name, ⁵ [Import Licence, Goodwill, Technical know how, export permit or quota, DEPB.]	Four paise in the rupee
42.	Industrial Cables (High Voltage cables, XLPE Cables, Jelly filled cables, optical fibers cables and specially communication cables.)	Four paise in the rupee

1. These words were substituted for the words 'which are not liable to Additional Excise duties' by Gujarat Act No.6 of 2006, S-47 (7)
2. Entry 32A was inserted by Gujarat Act No.6 of 2006, S-44 (8)
3. Entry 32B was inserted by Gujarat Act No.6 of 2006, S-44 (8)
4. Entry 34A was inserted by Gujarat Act No.6 of 2006, S-44 (9)
5. These words were substituted for the words 'Import Licence' by Gujarat Act No.6 of 2006, S-40 (10)

1	2	3
1[42A	Industrial inputs or agricultural inputs as may be specified by the State Government by notification in the Official Gazette.	Four paise in the rupee]
43.	<p>Iron and Steel, that is to say—</p> <ul style="list-style-type: none"> (i) pig iron, and cast iron including ingot, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap (ii) Steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes.) (iii) Skelp bars, tin bars, sheet bars, hoebars and sleeper bars, (iv) Steel bars, (rounds, rods, squares, flats octagons and hexagons, plan and ribbed or twisted, in coil from as well as straight lengths.) (v) Steel structural, (angles, joints, channels, tees, sheet pelling sections Z sections or any other rolled sections. (vi) Sheets, hoops, strips, and skelp, both black and galvanised, hot and cold rolled, plain or corrugated in all qualities in straight lengths and in coil from as rolled and in riveted conditions. (vii) plates both plain and chequered in all qualities. (viii) Discs, rings, forgings and Steel-castings. (ix) Tool, alloy and special steel of any of the above categories. (x) Steel melting scrap in all forms including steel skull, turnings, and borings. (xi) Steel tubes, both welded and seamless of all diameters and lengths, including tube fittings. (xii) Tin-plates both hot dipped and electrolytic and tin free plates. (xiii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates crossing sleeper and pressed steel. (xiv) Sleepers rail-heavy and light crane rails. (xv) Wheels, tyres, axles and wheel seats. 	Four paise in the rupee

1. Entry 42A was inserted by Gujarat Act No.6 of 2006, S-44(11)

1	2	3
	(xvi) Wire roads and wire-rolled, drawn, galvanised, aluminised, tinned or coated such as by copper. (xvii) Defective, rejects, cutting or end pieces of any of the above categories.	
44.	Iron powder	Four paise in the rupee
45.	IT products namely, computers, computer peripherals, digital electronic equipment, communication equipment and components thereof.	Four paise in the rupee
¹ [45A]	(1) Jari thread and embroidery materials of gold, silver and gilded metal including <i>badla</i> , <i>kasab</i> , <i>Champa</i> , <i>gota</i> and <i>fulthappa</i> (2) Jari materials that is to say <i>badla</i> , <i>kasab</i> , <i>champa</i> , <i>gota</i> and <i>fulthappa</i> not containing gold or silver metal.	Four paise in the rupee
46.	Jute that is to say the fibre extracted from plants belonging to the species corchorous Capsularies and corchorous oiltorous and the fibre known as mesta or bimli extracted from plants or the species hibiscus cannapius and hibiscus sadarifavar altissima (and the fibre known as sunn, sunn-hemp extracted from plants of the species Crotalaria juncea) whether baled or otherwise.	Four paise in the rupee
² [46A]	Kerosene sold through the public Distribution System.	Four paise in the rupee]
³ [46B]	Kerosene	Twenty five paise in the rupee]
47.	⁴ [xxx]	
48.	⁵ (i) Kirana and spices of all varieties and forms, as may be specified by the notification, including Amchur, Ajma (Ajwa), <i>Aslia</i> , Coconut Copra, Dry fruits, isabgul, Kalingada seeds, <i>Khas Khas</i> (red poppy seeds), Jira (Cumin Seeds), Variali (aniseeds), <i>Methi</i> (fengru seeds), Suva, <i>Dhana</i> , <i>dhana dal</i> and Pepper and species.	Four paise in the rupee

1. Entry 45A was inserted by Gujarat Act No.6 of 2006, S-44(12)
2. Entry 46A was inserted by Gujarat Act No.6 of 2006, S-44(13)
3. Entry 46B was inserted by Gujarat Act No.6 of 2006, S-44(13)
4. Entry 47 was deleted by Gujarat Act No.6 of 2006, S-44(14)
5. Sub-entry (ii) was re-numbered as (ii) by Gujarat Act No.6 of 2006, S-44(15)

1	2	3
	<p>¹(ii) Processed fruits, processed vegetables including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice.]</p> <p>(iii) Following goods, when sold in sealed packages under a brand :-</p> <p>(a) Flour of cereals and pulses in all forms other than wheat flour</p> <p>(b) Power of chillies, tamarind of turmeric or powder of any other Masala.</p> <p>(c) Farsan that is to say eatables. (other than sweet preparations.)</p> <p>(d) Meat, Fish and all Sea food</p> <p>(e) ²[xxx]</p>	
³ [48A]	Lignite.	Twenty paise in the rupee]
49.	Linear Alkyl Benzene (L.A.B.)	Four paise in the rupee
⁴ [49A]	Low Sulphur heavy stock (LSHS)	Fifteen paise in the rupee]
⁵ [49B]	Lubricants	Fifteen paise in the rupee]
50.	Milk Powder (whole or skimmed)	Four paise in the rupee
51.	Minerals and Ores.	Four paise in the rupee
⁶ [51A]	Naphtha	Sixteen paise in the ruppe]
52.	<p>(i) Non-ferrous metals and alloys</p> <p>(ii) Rolled and extrusion products, sheets, rods, bars, slabs, blocks, ingots, circle and scraps (made from non-ferrous metals and alloys),</p>	Four paise in the rupee
53.	Oil cakes or de-oiled cakes of all types including cottonseed oilcake	Four paise in the rupee
54.	<p>(i) Oilseeds of all types</p> <p>(ii) Peanuts</p> <p>(iii) Other seeds not specified in Schedule I</p>	Four paise in the rupee

1. *New Sub-entry (ii) was inserted by Gujarat Act No.6 of 2006, S-44(15)*
2. *Item (e) of Sub-entry (iii) was deleted by Gujarat Act No.6 of 2006, S-44(15)*
3. *Entry 48A was inserted by Gujarat Act No.6 of 2006, S-44(16)*
4. *Entry 49A was inserted by Gujarat Act No.6 of 2006, S-44 (17)*
5. *Entry 49B was inserted by Gujarat Act No.6 of 2006, S-44(17)*
6. *Entry 51A was inserted by Gujarat Act No.6 of 2006, S-44 (18)*

1	2	3
55.	Packing materials as may be specified by the Government.	Four paise in the rupee
56.	(i) Paper of all types. ¹ [including newsprint]. (ii) Stationery articles such as- Exercise books, graph book and laboratory note book, drawing books, examination answer books, catalogues and publications to which ² [Entry 8] of schedule I does not apply : Pre printed or Printed material, calendar or Calendar Datta; Charts, maps and globes for educational use; Writing instruments such as fountain pens, stylograph pens, ball-point pens, Leadpencils and pencils of all types and spare parts and accessories of pens and pencils; ³ [xxx] crayons, foot rules, slide rules, geometrical instruments, ⁴ [scientific instruments], mathematical instruments or parts thereof or mathematical instruments boxes, school colour boxes, black board, rubber erasers, pencil sharpeners, dissection boxes, Audio picture cards, printing ink, cartridges and toner, drawing pin, drawing brushes, rubber rings.	Four paise in the rupee
57.	Pesticides, weedicides and insecticides.	Four paise in the rupee
58.	Pipes of all varieties including G.I. Pipes, C.I.Pipes, ductile pipes and PVC Pipes.	Four paise in the rupee
⁵ [58A]	Plant and Machinery	Four paise in the rupee]
59.	Plastic footwear	Four paise in the rupee
60.	Readymade garments and articles prepared from any textile.	Four paise in the rupee
61.	Renewable energy devices and ⁶ [components and]	Four paise in the rupee
62.	Raw wool and wool tops.	Four paise in the rupee
63.	Safety matches.	Four paise in the rupee

1. This words were added by Gujarat Act No.6 of 2006, S-44 (19) (i)

2. This words were substituted for the words "entry 6" by Gujarat Act No.6 of 2006, S-44 (19) (ii) (a)

3. This words were deleted by Gujarat Act No.6 of 2006, S-44 (19) (ii) (b)

4. This words were substituted for the words 'geometrical instruments' by Gujarat Act No.6 of 2006, S-44 (19) (ii) (c)

5. Entry 58A was inserted by Gujarat Act No.6 of 2006, S-44 (20).

6. These words were substituted for the words "spare" by Gujarat Act No.6 of 2006, S-44 (21).

1	2	3
64.	Screen printing blocks meant for use in printing fabrics.	Four paise in the rupee
¹ [65.	(i) Sewing machines. (ii) Needles of all types	Four paise in the rupee]
66.	Silk fabrics.	Four paise in the rupee
67.	Sim cards.	Four paise in the rupee
² [67A	Soap (hand made)	Four paise in the rupee]
68.	Software	Four paise in the rupee
69.	Soda ash	Four paise in the rupee
70.	(i) Sport goods excluding footwear (ii) Equipment of physical exercise.	Four paise in the rupee
71.	Starches and maize flour and topioca flour	Four paise in the rupee
72.	Steam	Four paise in the rupee
73.	Sugar of ³ [all types to which entry 51A in schedule I does not apply]	Four paise in the rupee
74.	Sugarcane	Four paise in the rupee
⁴ [74A	Sweets and sweetmeats	Four paise in the rupee]
⁵ [74B	Tea in leaf or powder form	Four paise in the rupee]
⁶ [75.	(i) Threads, twines, strings or roaps prepared from any material or goods or waste thereof other than those specified in entry 51B in Schedule I. (ii) Sewing threads.	Four paise in the rupee]
76.	Timru leaves or Beedi leaves.	Four paise in the rupee
⁷ [76A	Tobacco of all types to which entry 51C in Schedule I does not apply.	Four paise in the rupee]
⁸ [76B	Tools meant for use by carpenters and blacksmith	Four paise in the rupee]
⁹ [76C	Toys other than electronic toys	Four paise in the rupee]

1. Entry 65 was substituted by Gujarat Act No.6 of 2006, S-44 (22)
2. Entry 67A was inserted by Gujarat Act No.6 of 2006, S-44 (23)
3. These words were added by Gujarat Act No.6 of 2006, S-44 (24)
4. Entry 74A was inserted by Gujarat Act No.6 of 2006, S-44 (25)
5. Entry 74B was inserted by Gujarat Act No.6 of 2006, S-44 (25)
6. Entry 75 was substituted by Gujarat Act No.6 of 2006, S-44 (26)
7. Entry 76A was inserted by Gujarat Act No.6 of 2006, S-44 (27)
8. Entry 76B was inserted by Gujarat Act No.6 of 2006, S-44 (27)
9. Entry 76C was inserted by Gujarat Act No.6 of 2006, S-44 (27)

1	2	3
77.	(i)Tractor of all types, Power tillers and trailer of tractors. (ii) Tractor-trailers.	Four paise in the rupee
78.	(i) Transformers, switch gears, switch boards, and spares parts and accessories thereof. (ii) ¹ [Transmission] towers and parts thereof.	Four paise in the rupee
79.	Umbrella of all types. ² [and parts and accessories]	Four paise in the rupee
80.	Utensils of all types.	Four paise in the rupee
81.	Vessels of every description to be used for plying on water.	Four paise in the rupee
82.	(i) Water pumps and water pumping sets including Centrifugal, monoblock or submersible pumps and parts thereof. (ii) Hand pumps and parts and fittings thereof.	Four paise in the rupee
² [82A	Weighing scales of all types other than electronic weighing scales]	Four paise in the rupee]
83.	Wet dates known as <i>Khajur</i> .	Four paise in the rupee
84.	Windings wires including super enamelled copper winding wire and plastic coated winding wire.	Four paise in the rupee
85.	Wires, nails and blue tacks.	Four paise in the rupee
86.	(i) yarn, or yarn waste of all types (including cotton yarn) (ii) Fibres or fibre waste of all types.	Four paise in the rupee
87.	All goods other than those specified in schedule I and in the preceding entries of this schedule.	Twelve and half paise in the rupee

1. These words were substituted for "Transformer" by Gujarat Act No.6 of 2006, S-44 (28)

2. These words were added by Gujarat Act No.6 of 2006, S-44 (29)

3. Entry 82A was inserted by Gujarat Act No.6 of 2006, S-44 (30)

¹[SCHEDULE - III

[See: Section 7 and Section 9]

GOODS, THE SALES OR PURCHASE OF WHICH IS SUBJECT TO TAX AND THE RATE OF TAX.

Sr. No.	DESCRIPTION OF GOODS.	RATE OF TAX
1	2	3
1.	High speed diesel oil	Twenty-four paise in the rupee
2.	Aviation Gasoline (Duty paid)	Thirteen paise in the rupee
3.	Aviation Gasoline (Bonded)	Twenty-six paise in the rupee
4.	Aviation turbine fuel (Duty paid)	Thirty paise in the rupee
5.	Aviation turbine fuel (Bonded)	Thirty-eight paise in the rupee
6.	Any other kind of motor spirit.	Twenty-six paise in the rupee.

Explanation :- For the purpose of the Schedule,-

(a) "motor spirit" means,-

- (i) any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons) which is capable of being used for providing reasonable efficient motive power for any form of motor vehicle or vessel of any kind of aircraft; and
- (ii) power alcohol, that is, ethyl alcohol of any grade (including such alcohol when denatured or otherwise treated), which is either by itself or in admixture with any such hydro-carbon, is capable of being used as aforesaid but does not include such form of inflammable hydrocarbon materials as the State Government may; by notification in the *Official Gazette*, specify in this behalf;

(b) the rate of tax in column 3 indicates that the tax on goods to which entry relates shall be charged on the basis of sale price of the respective goods."]