

SCHEDULE I
[See sub-section (1) of section 8]
Goods Exempt from Tax

S.No.	Description of Goods	Conditions, if any
1	2	3
1.	<p>Agricultural implements manually operated or animal driven or tractor or power driven, spare parts and accessories thereof, namely:-</p> <p>(a) Ordinary Agricultural implements: 1. Hand Hoe (<i>Khurpa</i> or <i>Khurpi</i>); 2. Spade; 3. <i>Gandasa</i>; 4. Pick i.e. <i>khudali</i>; 5. Axe; 6. <i>Khanta</i>; 7. <i>Belcha</i>; 8. <i>Patela</i>; 9. Hand-driven chaff cutters and their parts (except bolts, nuts and springs); 10. Sickle; 11. <i>Beguri</i>; 12. Hand-wheel hoe; 13. Horticultural tools like budding, grafting knife, secateur, pruning shear or hook, hedge shear; sprinkler, rake; 14. Sprayer, duster and sprayer-cum- duster; 15. Soil injector; 16. <i>Jandra</i>; 17. Wheel barrow; 18. Winnowing fan or winnower; 19. Dibbler; 20. Puddler; 21. Fertilizer seed broadcaster; 22. Maize Sheller; 23. Groundnut decorticator; 24. Manure or seed screen; 25. Flame gun; 26. Seed grader; 27. <i>Tasla</i> (includes <i>Ghamela</i>, <i>Tagari</i> and <i>Parat</i>, made of ferrous metal; 28. <i>Tangli</i>; 29. Sprayer including their parts and accessories; 30. Parts and accessories specific to the sprinkler system and drip irrigation system including pipes which are used exclusively for sprinkler and drip system (but not used for ordinary works as carriage pipes).</p>	
	<p>(b) Animal driven agricultural implements: 1. Plough including disc-plough; 2. Teeth of the plough; 3. Harrow; 4. Cultivator; 5. Seed drill, fertilizer drill, seed-cum-fertilizer drill; 6. Tiller with or without seeding attachment; 7. Landleveller or scoop; 8. Chaff cutters and their parts (except bolts, nuts and springs); 9. Axles and rims of animal-driven vehicles; 10. Persian wheel and spare parts; 11. Roller; 12. Yoke; 13. Planter; 14. Plank or float; 15. Ridger; 16. Ditcher; 17. Bund former; 18. Thrasher or <i>palla</i>; 19. Transplanter; 20. Reaper; 21. Mower; 22. Sugar cane crusher; 23. Cane juice boiling pan and grating; 24. Cart.</p> <p>(c) Tractor or Power Driven Agricultural Implements: 1. Thrasher. 2. Chaff cutters and their parts (except bolts, nuts and springs). 3. Winnowing. 4. Disc plough. 5. Cultivator. 6. Harrow. 7. Tillers with or without seeding attachments. 8. Seed drills. 9. Land levellers. 10. Trolley of tractor.</p>	
2.	Aids & implements used by handicapped persons/ Artificial Hearing Aids, Artificial Limbs, Audiometer, Braille writer, Braille Typewriter, Braille Shorthand Writer, Braille frame, Braille Instrument, Braille Thermometer, Braille Lactometer, Braille Barometer, Braille printing machine, Braille paper, Braille books, Braille slate and Braille watch, Crutches and calipers for disabled persons, Speech trainer, Tricycle used by disabled persons, Wheeled chair used by disabled persons.	
3.	Aquatic feed, poultry feed and cattle feed, including grass, hay and straw, <i>gwar churi</i> , <i>gwar korma</i> , supplement and husk of cereals and pulses, concentrates and additives.	
4.	Betal leaves	
5.	Books, Workbooks prescribed by any Board of School Education or University or used for educational purpose, periodicals and journals including maps, charts and globe Books and periodicals & journals including maps charts and globe	Substituted vide Not. No. F.12 (59) FD/Tax/2014-10, dated 14.07.14 wef 01-04-2006 Subject to the provisions of section 97A of the Act

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6.	Charcoal	
7.	Coarse grains namely maize, <i>jowar</i> , <i>bajra</i> and flour thereof	
8.	Condoms and contraceptives	
9.	Cotton & silk yarn in hank	
10.	<i>Charkha</i> , <i>Amber Charkha</i> , Handlooms and their parts and accessories Handloom fabrics and Gandhi Topi, All kahdi garments/ goods and made ups. Explanation - For the purpose of this entry 'Khadi' means any cloth woven on handloom from yarn handspun in India.	
11.	Curd, Lussi, butter milk & separated milk.	
12.	Electrical energy	
13.	Earthen pot	
14.	Fire wood except Casuarinas and Eucalyptus timber; <i>gobar ke kande</i> and solid briquettes made of agricultural waste.	
15.	Fresh milk and pasteurized milk other than UHT milk and skimmed milk powder	
16.	Fresh plants, saplings and fresh flowers including <i>mahua</i> flowers.	
17.	Fishnet and Fishnet fabrics, fish seeds, prawn/shrimp seeds	
18.	Fresh vegetables and fruits except when sold by a company registered under Companies Act, 1956.	Amended vide Not. No. F.12 (52) FD/Tax/ 09-pt-109, dated 31.12.10
19.	Garlic, ginger, dried vegetables e.g. <i>kair</i> , <i>sangari</i> but excluding chilies, when not sold in sealed containers	
20.	All bangles (except those made from precious metals), <i>lac</i> , its <i>dana</i> and products, <i>chapadi</i> , <i>bairja</i> and glass chattons.	
21.	Human Blood & blood plasma	
22.	Indigenous handmade musical instruments, components and parts thereof	
23.	<i>Kumkum</i> , <i>Bindi</i> , <i>Alta & Sindur</i> , <i>mahawar</i> , <i>mehandi</i> leaves and its powder, <i>kajal</i> , <i>surma</i> , hair pins, hair band, hair clip (other than that of precious metals), rubber band, safety pin, <i>Chutila</i>	
24.	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs, livestock and animal hair	
25.	National flag	
26.	Organic manure	
27.	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt. rupee note & cheques.	
27A	Crowbar (<i>sabbal</i>)	Deleted vide No.F.12(22)FD/ Tax/10-80, Dated 09-03-2010
28.	Raw wool and waste thereof	
29.	Semen including frozen semen	
30.	Slate and slate pencils	
31.	Silk worm laying cocoon & raw silk.	
32.	Tender green coconut and watery coconut.	
33.	Toddy, <i>Neera</i> and <i>Arak</i>	
34.	Bread (branded or otherwise) Excluding pizza bread	
35.	Salt (branded or otherwise)	
36.	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water and water sold in container.	
37.	Pappad, Pappad-Khar, Bari and Mangori	
38.	Goods taken under customs bond for re-export after manufacturing or otherwise	
39.	Textile and fabric on which additional excise duty was leviable but exempted by the Government of India. Textile and fabric on which additional excise duty was leviable but exempted by the Government of India which was subsequently omitted by the Finance Act, 2011 (Central Act No. 8 of 2011) from schedule I to the Additional duties of Excise (Goods of special Importance) Act, 1957. Textile and fabric on which additional excise duty was leviable but exempted by the Government of India which was subsequently omitted by the Finance Act, 2011 (Central Act No. 8 of 2011) from Schedule I of the Additional Duties of Excise (Goods of Special Importance) Act,	Amended vide Not. No. F.12(46)FD / Tax / 2011-06, Dated 15.04.2011 w.e.f. 8.4.11 Further Substituted vide Not. No. F.12 (59) FD/Tax/2014-10, dated 14.07.14

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	1957, except goods mentioned in entry no. 204 and 205 of Schedule IV of this Act	
40.	Tobacco on which additional excise duty was leviable but exempted by the Government of India.	Deleted vide Not. No. F. 12(40)FD/Tax/ 07-01, dated 04.04.2007
41.	Sugar on which additional excise duty was leviable but exempted by the Government of India. Sugar on which additional excise duty was levialbe but exempted by the Government of India which was subsequently omitted by the Finance Act, 2011 (Central Act No. 8 of 2011) from schedule I to the Additional duties of Excise (Goods of special Importance) Act, 1957.	Amended vide Not. No. F.12(46)FD / Tax / 2011-06, Dated 15.04.2011 w.e.f. 8.4.11
42.	Kirpan	
43.	Prasdam by religious institutions <i>panchamritam</i> , <i>namakatti</i> and <i>vibhuti</i> .	
44.	Rakhi and Sacred thread, commonly known as yagyopavit, harmala (mala made of cotton/silk/zari yarn), mod, turra, kalangi, embroidery or zari articles, that is to say, imi, zari, kasab, salama, dabka, chumki, gota, sitara, naqsi, kora, glass bead, badla and mangalsutra.	
45.	Religious pictures not for use as calendar, religious pictured tiles, <i>Panchang</i> and idols of deities made of stone or marble	
46.	Chalk stick and <i>Takhti</i> and unbranded school bags upto Rs. 200/-, 500/-	Amended vide Not. No. F.12 (52) FD/Tax/ 09-pt-109, dated 31.12.10
47.	Idols made of clay or plaster of paris and Clay lamps	
48.	Muddhas made of sarkanda, moonj, ban and its rope and basket, phool buhari jhadoo and Unbranded broomsticks.	
49.	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, kheel, murmura, poha parched gram and <i>makki ka poha</i> .	
50.	Husk including groundnut husk	
51.	Leaf plates and cups-pressed or stitched	
52.	Kites, manja and charkhi	
53.	Kuttu, Kangani, Singhada, Rajgira including atta thereof, Sanwakhya and Sabudana	
54.	Loban, dhoop, handmade <i>agarbatti</i> , <i>deepak</i> , <i>puja ki ghanti</i> , <i>pooja ka chopda</i> , <i>shankh</i> , <i>roli</i> and <i>moli</i>	
55.	Handicrafts, statues, blue pottery and puppets having sale price upto Rs. 1000/- per item. Handicrafts including blue pottery and puppets	Subject to the provisions of section 97A of the Act Substituted vide Not. No.F.12(59)FD/Tax/2014-76,dated 30.07.14 wef 14-07-2014
56.	Seeds of grass, vegetables and flowers; truthfully labeled seeds and seeds certified by the certification agency under the Seeds Act, 1966 (54 of 1966), when sold in sealed bags or containers.	
57.	Rajsthani audio/video music cassettes including CD and DVD	
58.	All kinds of footwear (excluding footwear made of leather) having maximum retail price less than Rs. 300/- 500/- per pair, and Deshi Juthiyan.	w.e.f. 28.07.2009 Amended vide Not. No. F.12 (25) FD / Tax / 11-167, dated 23.03.2011
59.	Razai up to Rs. 750 /- and razai cover up to Rs. 150/- per item. Rajai, Handmade Cotton Filled Gadde (Mattresses) and Pillow	(Re)Amended vide Not. No. F.12 (25) FD / Tax / 11-159, dated 15.03.2011
60.	All kinds of stone sludge, stone slurry, fly ash and the manufactured items having individually or jointly a minimum 50% in the contents of such manufactured products but in case of manufacturing of bricks this limit shall be 25% or more in its contents.	
60A	Asbestos cement sheets and bricks having contents of fly ash 25% or more by weight.	(1) The goods shall be entered in the Registration Certificate of the selling dealer; (2) The exemption shall be for such

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		goods, manufactured by the dealer who commences commercial production in the State by 31.12.2006. (3) The exemption shall be available up to 23.01.2010
61.	Country liquor	When not sold in Bar, Restaurant or Hotel.
62.	Cottonseed oil cake.	Subject to the condition of entry in Registration Certificate of the selling dealer. Deleted vide No.F.12(22)FD/Tax/10-80, Dated 09-03-2010
63.	Old jute bags and old HDPE bags.	Subject to the condition of entry in Registration Certificate of the selling dealer.
64.	Handmade soap.	Deleted vide Not. No. F.12 (63) FD/Tax/ 2005-77, Dated 11.08.2006
65	Toys upto Rs. 300/- per item but excluding all kinds of electronic toys.	
66	Blood bags.	
67	Mica	
68	Pillow cover up to Rs.25/- per item.	
69	Articles of marble up to Rs. 300/- per item.	
70	Niwar made of cotton.	
71	Saree fall.	
72.	Products and medicines manufactured in the <i>Goshalas</i> from <i>gobar</i> and <i>Gomutra</i> .	
73	Bura and mishri.	
74	Makhana, Batasha and Sugar Toys.	Subject to entry in Registration Certificate of the Selling dealer.
75	Bio-fertilizers.	
76	Incense sticks commonly known as agarbatti, dhupkathi or dhupbatti.	
77	<i>Guar Seed, Guar Refined Dal</i> or split, <i>Guar Gum Powder, Dhencha</i> and <i>Punwad</i> .	
78	Ratanjyot	
79	Crude bio-diesel and 100% bio-diesel (B 100)	
80	Helmet	
81	Unstitched bed sheet	
82	Woven label tapes, elastic nylon/fabric tapes and laces	
83	Tilpatti	
84	Textile Screen design	
85	Gulkand and Gulabjal.	
86	Gamchha	
87	Blanket	
88	Hand Cart	
89	Gobar Gas Plant and its components including machinery used in gobar gas plants i.e. (i) Gobar Gas Holder, (ii) Guide Frame for Gobar Gas Holder and (iii) Gobar Gas Burner.	
90	Non electrically operated hand tools i.e. gurmala, karni, sawal, gunia, randa, basula, iron, chhini, firma for repair of shoes, hair cutting machine, coal based iron-press and iron-wire brush.	
91	Wooden hand blocks for textile printing.	
92	ISI marked kerosene stove and wick stove.	
93	Domestic solar cooker.	
94.	Handmade soap	For the period 01.04.2006 to 10.08.2006
95	Asbestos cement sheets and bricks having contents of fly ash 25% or more by weight. <i>Deleted Vide Not. No. F.12(28) FD/Tax/2007-135,</i>	(i) For the period 01.04.2006 to 04.07.2006 subject to entry in the Registration Certificate of the selling dealer.

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	<i>Dated 09.03.2007</i>	(ii) For the period 05.07.2006 to 08.03.2007 on the condition that, (i) the goods shall be entered in the registration certificate of the selling dealer. (ii) The exemption shall be for such goods, manufactured by the dealer who commences commercial production in the State by 31.12.2006.
96	Liquified petroleum gas for domestic use.	
97.	Newsprint.	w.e.f. 08.07.2009
98.	De-oiled rice bran.	w.e.f. 08.07.2009 Deemed to have been substituted vide Not. No. F.12 (59) FD/Tax/2014-10, dated 14.07.14 wef 01-04-2006 Subject to the provisions of section 97A of the Act
99.	Herb, bark, dry plant, dry root commonly known as jari-booti, and dry amla	w.e.f. 08.07.2009
100.	All kinds of sarees including sarees made of silk fabric and fabric imported from outside India with or without various kind of ornamental work.	w.e.f. 01.04.2006
101	Isabgoal and its husk	w.e.f. 15.07.2009
102.	Gur, jaggery and edible variety of rab gur	w.e.f. 28.07.2009
103	All kinds of Towels having maximum retail price upto Rs. 200/- per towel.	w.e.f. 28.07.2009
104	Rice Bran	w.e.f. 28.07.2009
105	Unfried potato chips.	w.e.f. 28.07.2009
106	Battery driven motor vehicle	w.e.f 9-03-2010
107	Solar energy equipment	w.e.f 9-03-2010
108	Mehandi cone	w.e.f 9-03-2010
109	Beehive, Bee-colony, Bee-box	w.e.f 9-03-2010
110	Rudraksh	w.e.f 9-03-2010
111	Cottonseed oil cake.	Subject to the condition of entry in Registration Certificate of the selling dealer. Inserted vide No.F.12(22)FD/Tax/10-104, Dated 31-03-2010
112	Commercial LPG used for Cremation, Equipments of cremation including parts and accessories, thereof, used in cremation through LPG or electrical energy.	When purchased by such cremation centres which are open to all sections of the Society. Inserted vide Not. No. F.12 (77) FD/Tax/ 2010-70, dated 06.09.10
113	Tamiflu (Medicine for Influenza A (H1N1)) Oseltamivir (Medicine for Influenza A (H1N1))	Amended vide Not. No. F.12 (105) FD/Tax/ 2010-82, dated 07.10.10
114	All Kinds of building stone, excluding all kinds and forms of Kota Stone , Marble and Granite	Inserted vide Not. No. F.12 (52) FD/Tax/ 09-pt-109, dated 31.12.10
115	Grit, ballast including Gitti and Kankari	Inserted vide Not. No. F.12 (52) FD/Tax/ 09-pt-109, dated 31.12.10
116	Morram	Inserted vide Not. No. F.12 (52) FD/Tax/ 09-pt-109, dated 31.12.10
117	Bajari including reta and River Sand	Inserted vide Not. No. F.12 (52) FD/Tax/ 09-pt-109, dated 31.12.10
118	Kiln Bricks	Inserted vide Not. No. F.12 (52) FD/Tax/ 09-pt-109, dated 31.12.10
119	UHT milk	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-128, dated 09.03.11
120	Handmade Woolen Carpet All Kinds of Handmade Carpets	(Re)Amended vide Not. No. F.12 (25) FD / Tax / 11-159, dated 15.03.2011
121	Namada	Inserted vide Not. No. F.12 (25)

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		FD/Tax/ 11-128, dated 09.03.11
122	Handspun woolen yarn	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-128, dated 09.03.11
123	Saji	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-128, dated 09.03.11
124	All types of pulses whether whole, split or broken form including besan thereof	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-128, dated 09.03.11
125	Paddy, Rice, Wheat, Atta of Wheat including fortified Atta of Wheat, Maida, Suji and Wheat Bran	(Re)Amended vide Not. No. F.12 (25) FD / Tax / 11-159, dated 15.03.2011
126	Kerosene oil sold through PDS Amended Vide Not. No. F.12(89)FD/Tax/2007-24, Dated-29.06.2011	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-128, dated 09.03.11
127	Cooked Food	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-128, dated 09.03.11
128	Tawa, kadai, Tai, Sigri, Chimta, Imamdasta, Musali, Jhar and Chalani made from iron and steel Box, Kothi, Sandook, Peti, Milk Can, Tawa, kadai, Tai, Sigri, Chimta, Imamdasta, Musali, Jhar, Chalani Chhajla, Saankal (Chain) and Buckets made from iron and steel	(Re)Amended vide Not. No. F.12 (25) FD / Tax / 11-159, dated 15.03.2011
129	Chakala, Belan and Gas Lighter	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-128, dated 09.03.11
130	Multani Mitti	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-128, dated 09.03.11
130A	Handmade paper and its products	Inserted vide Not. No. F.12 (25) FD / Tax / 11-159, dated 15.03.2011
130B	Gulal and Pichkari	Inserted vide Not. No. F.12 (25) FD / Tax / 11-159, dated 15.03.2011
131		
132	Bhang and Lanced Poppy head	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-129, dated 09.03.11 <i>w.e.f. 01.04.2011</i>
133	Sanitary Napkin of "free days" brand sold under the NRHM scheme	Inserted vide Not. No. F.12 (15) FD/Tax/ 12-116, dated 26.03.12 <i>w.e.f. 26.03.2012</i>
134	Stone Dust	Inserted vide Not. No. F.12 (15) FD/Tax/ 12-116, dated 26.03.12 <i>w.e.f. 6.03.2012</i>
135	Plant and Machinery including parts thereof, used in generation of Electricity, from- (a) Solar Energy; (b) Wind Power; and (c) Biomass as defined under policy for promoting generation of electricity from Biomass, 2010, of Government of Rajasthan.	Inserted vide Not. No. F.12 (15) FD/Tax/ 12-116, dated 26.03.12 <i>w.e.f. 26.03.2012</i>
136	Waste Paper (raddi)	Inserted vide Not. No. F.12 (15) FD/Tax/ 12-116, dated 26.03.12 <i>w.e.f. 26.03.2012</i>
137	Cumin seed, aniseed, turmeric, dry chillies, dhaniya, methi, ajwain, suwa, asaliya, kathodi	When sold in a form other than powder or crushed or paste form. w.e.f. 06.03.2013 Deleted vide Not. No. F.12 (59) FD/Tax/2014-10, dated 14.07.14
138	Bio Gas	Substituted vide Not. No. F.12 (59) FD/Tax/2014-10, dated 14.07.14
139	Reetha and Shikakai	Substituted vide Not. No. F.12 (59) FD/Tax/2014-10, dated 14.07.14
140	Cumin seed and aniseed	Subject to the provisions of section 97A of the Act Substituted vide Not. No.F.12(59)FD/Tax/2014-76,dated 30.07.14 wef 14-07-2014

SCHEDULE II
[See sub-section (3) of section 8]
Exemption to Persons or Class of Persons

S.No.	Person or Class of persons	Conditions, if any
1	2	3
1.	United Nations Organisation and its constituent agencies Foreign Diplomatic Missions and their diplomats	
3.	** Deleted	
4.	(i) Canteen Stores Department, or (ii) Regimental or Unit-run canteens attached to Military units.	
5.	Rajasthan State Road Transport Corporation	
6.	Indian Railways	
7.	Food Corporation of India.	
8.	Rajasthan Rajya Vidyut Utpadan Ltd., Rajasthan Rajya Vidyut Prasaran Ltd., Ajmer Vidyut Vitaran Nigam Ltd., Jaipur Vidyut Vitaran Nigam Ltd., Jodhpur Vidyut Vitaran Nigam Ltd.,	
9.	The dealers who were eligible and were granted benefit of exemption from payment of tax for specified period or for specified amount linked with investment, under notifications issued under the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995), which were in force on March 31, 2006.	
10.	** Deleted	(Vide Notification No.F.12(84)FD/ Tax/2009-10 dated 08.07.09)
11.	Bhagwan Mahaveer Viklang Sahayata Samiti, Jaipur.	
12.	Branches of Shri Bhagwan Mahaveer Viklang Sahayata Samiti; namely:- M.G. Hospital, Jodhpur, J.K. Loans Hospital, Nayapura, Kota, P.B.M. Hospital, Bikaner, General Hospital, Udaipur, General Hospital, Bharatpur, Banger Hospital, Pali and J.L.N. Hospital, Ajmer.	
13.	Registered dealers whose units are registered with the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 or with the Khadi and Village Industries Board constituted under the Rajasthan Khadi and Village Industries Board Act, 1955.	
14.	Registered dealer engaged in execution of works contracts.	
15.	Dealer or person who carried or causes to be carried through vehicle or carrier goods liable to pay tax under sub-section (1) of section 6 of the Act.	
16.	Registered dealers dealing in used motor vehicles.	Deleted vide Notification No.

Schedule II

		F.12(84)FD/Tax/2009-10 Dated 08.07.2009
17.	Rajasthan Rajya Bunkar Sahkari Sangh Limited, Jaipur.	
18.	Rajasthan State Handloom Development Corporation Limited, Jaipur.	
19.	Self Help Group	
20.	Manufacturers of asbestos cement sheets and bricks	Recended
21.	Bochasanwasi Shri Akshar Purushottam Swami Narayan Sanstha.	
22.	Registered dealers of marble who have not included royalty amount in the sale price during the period 01.04.2002 to 15.01.2008.	
23.	Dealers selling food under the Akshya Kalewa Scheme.	
24.	Airlines which for the first time connect cities of the State having no air service.	
25.	Registered Flying Clubs set up for training.	
26.	Circuit Houses/ Dak bungalows	
27.	Registered manufacturing dealers of the State, purchasing capital goods from registered dealers of the State.	
28.	Department of Narcotics, Government of India,	Purchase of opium from the cultivators of Rajasthan, w.e.f. 01.01.2009
29.	(i) NAFED (ii) CONFED	For the sale of imported edible oil to BPL/ Antyodaya family of the State through PDS.
30.	Oil Companies that is M/s Indian Oil Corporation Ltd., M/s Bharat Petroleum Corporation Ltd., M/s Hindustan Petroleum Ltd. and M/s Numaligarh Refinery Ltd.	
31.	BSF canteens in Rajasthan	
32.	Registered dealers selling laboratory equipments to Schools in the State.	w.e.f. 08.07.2009
33.	Registered dealers selling equipments and chemicals for Central Effluent Treatment Plants	w.e.f. 08.07.2009
34.	Registered dealers purchasing timber of "babool or mango, sheesham chandan kadamb or kem" from registered dealer of the State.	w.e.f. 28.07.2009 Amended w.e.f. 15.03.2011 Amende w.e.f. 06.03.2013
35.	Dealers having license for retail off, issued by the Excise Department, Government of Rajasthan.	Inserted vide Not. No. F.12 (94) FD / Tax / 2007-53, Dated 31.08.2009
36.	Registered Dealers dealing in imported sugar Upto 30.06.2010 Extended upto 30.03.2011	Inserted vide Not. No. F.12 (86) FD / Tax / 2009-75, Dated 27.01.10 Amended on 30.06.10
37.	Dealer supplying cooked food to Students in premises of recognised educational institutions.	w.e.f. 09-03-2010
38.	Dealers selling food items cooked by him in the restaurants	w.e.f.

Schedule II

	and hotels below three star category.	09-03-2010 Deleted vide Not. No. F.12 (59) FD/Tax/2014-11, dated 14.07.14
39	Dealers leasing cinema print or films for exhibition	w.e.f. 09-03-2010
40	Registered dealers engaged in manufacturing of Bitumen Emulsion and Crum Rubber Modified Bitumen within the State Registered dealers engaged in manufacturing of Bitumen Emulsion and Modified Bitumen within the State	Inserted vide Not. No. F.12 (34) FD / Tax / 2010-11, Dated 07.05.10 Substituted vide Not. No. F.12 (34) FD / Tax / 2010-40, Dated 21.07.10
41	Registered dealers engaged in manufacturing of Carry bags made from Paper/Cloth/Cellulose/Canvass/Jute or Coir material within the State	Inserted vide Not. No. F.12 (36) FD / Tax / 2010-15, Dated 26.05.10
42	M/S Premier Brands Pvt. Ltd., the official licensee to the Commonwealth games Delhi, 2010	Inserted vide Not. No. F.12 (96) FD / Tax / 2010-47, Dated 05.08.10
43	(i) Jaipur City Transport Limited (ii) Ajmer City Transport Limited	Inserted vide Not. No. F.12 (102) FD / Tax / 2010-73, Dated 08.09.10
44	Food, Civil Supplies and Consumer Affairs Department, Government of Rajasthan <i>Inserted vide Not. No. F.4 (4) FD / Tax / 2001-92, Dated 29.11.10</i>	For the sale of imported soya oil through Public Distribution System to the Consumers of the State.
45	M/s SAMTEL GLASS LTD. Kota (Formerly known as M/s Samcor Glass Ltd. Kota)	Inserted vide Not. No. F.4 (102) FD / Tax – Div/ 04-104, Dated 28.12.10
46	Member Secretary, Rajya Yuva Board, Jaipur	Inserted vide Not. No. F.12 (5) FD / Tax – Div/ 11-121, Dated 02.02.11
47	CISF canteens in Rajasthan	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-130, dated 09.03.11
48	CRPF canteens in Rajasthan	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-130, dated 09.03.11
49	Manufacturer of Cattle Feed	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-130, dated 09.03.11
50	Outdoor Caterer	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-130, dated 09.03.11
51	Manufacturers of Handmade Carpets	Inserted vide Not. No. F.12 (25) FD / Tax / 11-160, dated 15.03.2011
52	Registered Dealers Selling High and Light Speed Diesel Oil in the State	Inserted Vide Not. No. F. 12 (89) FD / Tax / 2007-24, Dated- 29.06.2011

Schedule II

53	Registered enterprises in powerloom sector	Inserted Vide Not. No. F. 12 (22) FD / Tax / 2011-40, Dated-01.09.2011
54	M/S Rajasthan Medical Services Corporation Ltd.	Inserted Vide Not. No. F. 12 (25) FD / Tax / 2010-53, Dated-30.09.2011
55	Dealer manufacturing industrial gases in the State Deleted Vide Not. No. F. 12 (49) FD / Tax / 2011-81, Dated-23.11.2012	Inserted Vide Not. No. F. 12 (49) FD / Tax / 2011-65, Dated-04.11.2011
56	Honda Motor Cycle and Scooter India Private Limited	Inserted Vide Not. No. F. 12 (16) FD / Tax / 2010-70, Dated-23.11.2011
57	Director, Science and Technology, Government of Rajasthan	Inserted Vide Not. No. F. 12 (5) FD / Tax / 2011-90, Dated-21.02.2012
58	Registered dealers selling wood glue to the registered dealers of the State for manufacturing of Handicrafts.	Inserted Vide Not. No. F. 12 (15) FD/Tax/12 – 117, Dated 26.03.2012
59	Rajasthan Rajya Sahakari Spinning and Ginning Mills Federation Limited	Inserted Vide Not. No. F. 12 (15) FD/Tax/12 – 3, Dated 05.04.2012
60	Registered Selling Stainless Steel Flats to the registered dealers of the state for use in manufacturing of Stainless Steel Sheets and/or Circles	Inserted Vide Not. No. F. 12 (15) FD/Tax/12 – 7, Dated 23.04.2012
61	M/s Hero MotoCorp Limited	Inserted Vide Not. No. F. 12 (31) FD/Tax/12 – 40, Dated 18.07.2012
62	M/s JCB Limited	Inserted Vide Not. No. F. 12 (26) FD/Tax/12 – 45, Dated 18.07.2012
63	Dealers transferring the right to use goods for display of advertisements	Inserted Vide Not. No. F. 12 (48) FD/Tax/ 2012 – 53, Dated 21.08.2012 <i>w.e.f. 01.04.2006</i>
64	M/s Rajasthan State Beverages Corporation Limited, Jaipur	Inserted Vide Not. No. F. 12 (18) FD/Tax/ 2012 – 68, Dated 15.10.2012
65	Bhagwan Mahaveer Cancer Hospital and Research Centre, Jaipur	Inserted Vide Not. No. F. 12 (65) FD/Tax/ 12 – 76, Dated 01.11.2012
66	Police canteens in Rajasthan	Inserted Vide Not. No. F. 4 (33) FD/Tax/ 12 – 87-pt-1/135, Dated 04.07.2013
67	Registered dealers selling Aviation Turbine Fuel to any Airline establishing HUB in the State or to any Airline connecting cities of the State	Inserted vide Not. No. F.12 (59) FD/Tax/2014-11, dated 14.07.14
68	Registered dealers commonly known as developers/	Inserted vide Not. No.F.12(59)FD/Tax/2014-77,dated

Schedule II

	builders who, as work contractors, undertake the construction of flats, dwellings or buildings or premises and transfer them along with goods (whether as goods or in some other form) and land or interest underlying the land in pursuance of an agreement.	30.07.14
69	Registered dealers engaged in leasing out tent and their accessories, decorative articles and exhibits, sound amplifier & public address system.	Inserted vide Not. No.F.12(59)FD/Tax/2014-77,dated 30.07.14

SCHEDULE III
[See section 4]
Goods Taxable at 1%

S.No.	Description of Goods	Rate of tax %	Conditions, if any
1	2	3	4
1	Bullion	1	
2	Jewellery, ornaments and articles made of Gold, silver and platinum and other precious metals and alloys thereof, with or without precious or semi-precious stones including diamonds. <i>vark</i> of gold or silver	1	
3.	Precious and semi-precious gems and stones, synthetic gems and stones (including kharad), pearls (whether real or cultured), agate and diamond.	1	
4.	All types of pulses whether whole, split or broken form including <i>besan</i> thereof. This notification shall be deemed to have come into force with effect from 08.05.2006. Deleted vide Not. No. F.12 (25) FD/Tax/ 11-131, dated 09.03.11	1	(i) that the tax already paid to the Government, if any, shall not be refunded; (ii) that the tax, if collected or charged shall be paid to the Government; and (iii) that this shall remain in force up to 31.03.2011 unless withdrawn earlier. Deleted vide Not. No. F.12 (25) FD/Tax/ 11-131, dated 09.03.11
5.	Wheat bran.	1	Deleted vide Not. No. F.12 (25) FD / Tax / 11-161, dated 15.03.2011
6.	De-oiled cake.	1	
7	Stainless Steel Sheets and Stainless Steel Circles	1	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-131, dated 09.03.11
8	Utensils made of stainless steel	1	w.e.f. 13.03.2013

SCHEDULE IV
[See section 4]
Goods Taxable at 5%

S.No.	Description of Goods	Rate of Tax %	Conditions, if any
1	2.	3.	4.
1.	Agricultural implements other than mentioned in Schedule-I	5	
2.	All equipments for communications such as, private branch exchange (PBX) & Electronic Private Automatic Branch Exchange (EPABX) and components and part thereof.	5	<i>Deleted vide No.F. 12 (22) FD / Tax /10-84, Dated 09-03-2010</i>
3.	All intangible goods like copyright, patent, REP license etc.	5	
4.	All kinds of bricks <i>*excluding Kiln Bricks, but</i> including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles and refractory monolithic.	5	* Inserted vide Not. No. F.12 (52) FD / Tax / 09 – pt - 108, dated 31.12.20110
5.	All metal castings and manhole covers made of cast iron castings.	5	
6.	All types of yarn other than cotton & silk yarn in hank and sewing thread and waste. All types of yarn other than polyester filament yarn, cotton & silk yarn in hank and sewing thread and waste.	5	Substituted vide Not. No. F.12 (59)FD/Tax/2014-69, dated 18.07.14
7.	All utensils including pressure cookers/ pans and cutlery but excluding utensils made of precious metals “and stainless steel”.	5	Amended w.e.f. 13.03.2013
8.	Animal shoe nails	5	
9.	<i>Appalam, vadam and vathal</i>	5	
10.	Arecanut powder and betel nut	5	
11.	Article made of rolled gold and imitation jewellery	5	
12.	<i>Atukulu</i>	5	
13.	Bamboo	5	
14.	Bamboo matting	5	
15.	Bearing and its components.	5	
16.	Bed sheet, pillow cover (excluding pillow cover up to Rs.25/- per item) and other textile made-ups	5	
17.	<i>Beedi</i> leaves and <i>Tendu</i> leaves	5	
18.	Beehive	5	<i>Deleted vide No.F. 12 (22) FD / Tax /10-84, Dated 09-03-2010</i>
19.	Beltings	5	

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20.	Bicycles, tricycles, cycle rickshaws and parts, components, accessories, tyres and tubes thereof	5	
21.	Bio-fertilizers and Micronutrients also plant growth promoters and regulators, herbicides, rodenticide, insecticide, weedicide etc.	5	
22.	Bitumen	5	<i>Deleted vide No.F. 12 (22) FD / Tax /10-84, Dated 09-03-2010</i>
23.	Bone meal	5	
24.	Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials) Buckets made of aluminium, plastic or other materials (except iron or steel and precious materials)	5	Amended vide Not. No. F.12 (25) FD / Tax / 11-159, dated 15.03.2011
25.	Bukhari	5	
26.	Candles	5	
27.	Capital goods means plant and machinery including parts and accessories thereof.	5	<i>Deleted vide No.F. 12 (15) FD / Tax /2008-PT-52, Dated 27-08-2008</i>
28.	Centrifugal, mono-block, diesel engine upto 10 H.P. and submersible pump sets including hose-collar, hose-socket, hose-connector, hose-clip, hose-nipple, foot-valve and delta starter for water handling and parts thereof.	5	
29.	Chemical fertilizers and pesticides.	5	
30.	Chicken Products.(Original Entry is Chikon Products)	5	
31.	Clay including fireclay, fine china clay, ball clay	5	
32.	Coal tar	5	<i>Deleted vide No.F. 12 (22) FD / Tax /10-84, Dated 09-03-2010</i>
33.	Coconut fibre	5	
34.	Coconut in shell and separated kernel of coconut other than <i>kopra</i>	5	
35.	Coffee beans, seeds and powder, cocoa pod and beans, green tea leaf and chicory.	5	
36.	Coir and Coir products excluding coir mattresses	5	
37.	Combs	5	
38.	Computer stationery	5	
39.	Cotton and cotton waste	5	
40.	Crucibles	5	
41.	Cups, glasses, plates, forks and spoons made of paper, plastics or thermocol, disposable food packing containers, tooth	5	

Schedule IV

	picks, straw, aluminium house foil and tissue paper.		
42.	Declared goods excluding pulses and liquified petroleum gas for domestic use as specified in Section 14 of the Central Sales Tax Act, 1956.	5	<i>Deleted vide No.F. 12 (22) FD / Tax /10-102, Dated 09-03-2010</i>
43.	Drugs and medicines including vaccines, syringe and dressing medicated ointment produced under drugs licence, light liquid paraffin of IP grade.	5	
44.	Edible oils including olive oil but excluding coconut oil packed in small containers up to 200 ml. Edible oils and all types of oil cake but excluding cotton seed oil cake.	5	Substituted vide Not. No.F.12(59)FD/Tax/2014-78,dated 30.07.14 wef 30-07-2014
45.	Electrodes	5	<i>Deleted vide No.F. 12 (22) FD / Tax /10-84, Dated 09-03-2010</i>
46.	Embroidery or zari articles, that it to say, imi, kasab, salma, dabka, chumki, sitara, naqsi, kora, glass bead, badla.	5	<i>Deleted vide No.F. 12 (63) FD / Tax /2005-19, Dated 19-04-2006</i>
47	Exercise book, graph book and laboratory note book	5	<i>Deleted vide No.F. 12 (63) FD / Tax /2005-30, Dated 28-04-2006</i>
48.	Feeding bottles, nipples	5	
49.	Ferrous and non-ferrous metals and alloys, non-metals, such as aluminum, copper, zinc and extrusions of those.	5	
50.	Fibres of all types and fibre waste.	5	
51.	Flour, Atta, Maida, Suji, Besan etc. Flour other than made of Maize, Jowar, bajra and Wheat including fortified flour of Wheat	5	Amended vide Not. No. F.12 (25) FD / Tax / 11-162, dated 15.03.2011
52.	Fly ash	5	
53.	Fried grams	5	
54.	Gabba	5	
55.	Gur, jaggery and edible variety of rub gur	5	Deleted vide notification No Date 28.07.09
56.	Gypsum in all its forms.	5	
57.	Hand pumps and spare parts and fittings	5	
58.	Handmade safety matches	5	<i>Deleted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>
59.	<i>Hawan samagri</i> including <i>sambrani</i>	5	
60.	Herb, bark, dry plant, dry root, commonly known as <i>jari booti</i> and dry flower	5	Amended vide Notification no. No.F.12(84)FD/Tax/2009-13, dated 08.07.2009
61.	Honey	5	
62.	Hose pipe and fittings thereof	5	

Schedule IV

63.	Hosiery goods	5	
64.	Bran of cereals except wheat.	5	
65.	I.T. products as specified in Part-A of this Schedule	5	
66.	Ice	5	
67.	Incense sticks commonly known as agarbati, dhupkathi or dhupbati.	5	<i>Deleted vide Not. No. F.12 (63) FD/Tax/ 2005-102, dated 18.10.2006</i>
68	Industrial cables (High voltage cables including PVC cables for voltage exceeding 1000 volts, XLPE cables, jelly filled cables, optical fibre cables). All kinds of electrical cables including XLPE Cables	5	Amended vide Notification no. No.F.12(47)FD/Tax/10-57, dated 19.8.10
68. A	Jelly filled Cables, Optical fibre Cables	5	Inserted vide Notification no. No.F.12(47)FD/Tax/10-57, dated 19.8.10
69.	Industrial Inputs as specified in Part-B of this Schedule	5	
70.	Insulators	5	
71.	Kangri	5	
72.	<i>Kattha</i>	5	
73.	Kerosene oil sold through PDS	5	<i>Deleted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>
74.	Kerosene lamp/hurricane lantern, kerosene wick stove, kerosene pressure stove, petro-max pressure lamp, glass chimney and petro-max mantle and accessories and parts thereof	5	
75.	<i>Khandasari</i>	5	
76.	Khoya / Khoa, shreekhand, paneer and cheese. <i>Khoya / Khoa, shreekhand, paneer, cheese, Butter and Cream Skimmed from milk</i>	5	<i>Substituted vide Not. No. F12 (154) FD / Tax / 09 - 42 , dated 22.07.2010</i>
77.	Knitting wool	5	
78.	<i>Lai</i>	5	
79	<i>Lae and chapadi</i>	5	<i>Deleted vide Not. No. F.12 (63) FD/Tax/ 2005-30, dated 28.04.2006</i>
80.	Lignite	5	
81.	Lime, Lime stone, clinker & dolomite.	5	<i>Amended vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>
82.	Linear Alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate	5	
83.	<i>Loi</i>	5	

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84.	Mat locally known as <i>madur</i> , made wholly or principally of <i>cypercus corymbosus</i> known as <i>gola mathi</i> , <i>madurkathi</i> or <i>cyperus</i> .	5	
85.	Mat sticks and reed obtainable from <i>Cyperus Kathi</i> , <i>mutha</i> or <i>Cyperus Malaccensis</i> .	5	
86.	Medical equipment / devices and implants.	5	
87.	<i>Mekhla Chaddar</i>	5	
88.	Excusively moulded plastic footwear, hawai chappals and straps thereof excluding the goods mentioned in Coloumn No. 2 of S. No. 58 of Schedule I.	5	w.e.f. 27.08.2008
89.	<i>Murmuralu, pelalu</i>	5	
90.	<i>Niwar</i> excluding cotton <i>niwar</i> .	5	
91.	Non-mechanised boats	5	
92.	Nuts, bolts, screws, fasteners, Fitting for doors, window and furniture including (1) hinges-butt, piano, narrow, tee, handles for locks, furniture handles, furniture knobs, drawer channel, furniture fitting, furniture hinges, furniture catchers, (2) nails, revets, cotter pins, staples, panel pins, blue cut taks, hob nails, stars, studs, iron heels, bullock and horse shoes and nails, (3) chains of all kinds, (4) all kinds of metal sections, including slotted angles, shelves and accessories,(5) rods, rails, channels and curtain fittings,(6) tower bolts, handles, aldrops, window stay, gate hook, door stopper, brackets, card clamp, clips, corners, washers, eyelets, hooks and eyes, hangers, hasps, pegs, pelmet fittings, sliding door fittings, stoppers, suspenders, springs, magic eyes, trolley wheels, pulleys and holdfasts,(7)wire brushes, (8) wire mesh, metal mesh, wire netting and barbed wire.	5	
93.	Oil-seeds	5	Deleted vide Not. No. F.12 (59) FD/Tax/2014-13, dated 14.07.14
94.	Ores and minerals excluding (i) all kinds of building stones (ii) marble and (iii) granite in all their forms	5	
95.	Packing Material	5	
96.	Paddy, rice, wheat and pulses in whole grain, split or broken form	5	Deleted vide Not. No. F.12 (25) FD / Tax / 11-159, dated 15.03.2011
97.	Paper of all kinds including newsprints, all	5	Amended vide Not. No. F.12

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	kinds of stationary goods, all types of exercise book, graph book, laboratory note book, paper board and waste thereof. Paper of all kinds other than handmade paper, all kinds of stationary goods, all types of exercise book, graph book, laboratory note book other than made from handmade paper, paper board and waste thereof		(25) FD / Tax / 11-162, dated 15.03.2011
98.	Pattu	5	
99.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC pipes and their fittings.	5	
100.	Pizza bread	5	
101.	Plantain leaves	5	
102.	Plastic granules, plastic powder, master batches and scrap	5	
103.	Porridge	5	
104.	Printed materials including diary, calendar etc.	5	
105.	Printing ink excluding cartridges but including toner, aluminum plate, graphic art film, plaster film. Printing ink excluding cartridges but including toner, aluminum plate, graphic art film and plaster film.	5	Substituted vide Not. No. F.12 (15) FD / Tax / 12-119, dated 26.03.2012 Substituted vide Not. No. F.12 (59) FD/Tax/2014-13, dated 14.07.14(4% from 01.4.06 and 5% from 09.03.2010) Subject to the provisions of section 97A of the Act
106.	Processed or preserved- (a) meat, (b) poultry; and (c) fish	5	Amended w.e.f. 06.03.2013
107.	Processed or preserved vegetables and fruits, pickle, fruit squash, fruit juice when sold loose, sharbat and thandai. Processed or preserved vegetables and fruits including fruit jam, jelly, pickle, fruit squash, paste, fruit drink and fruit juice, sharbat and thandai	5	Substituted vide Not. No.F.12(59)FD/Tax/2014-78,dated 30.07.14 wef 30-07-2014
107A.	Fresh vegetables and fruits when sold by a company registered under Companies Act, 1956.	5	Deleted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11
108.	Pulp of bamboo, wood and paper	5	
109.	Quandakari	5	
110.	Rail coaches, engines, wagons, railway switches, crossings, switch expansion joints, steel turnout sleeper, pre-stressed concrete sleepers (PCS), fish-plates, steel	5	

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	clips, track bolts and nuts, elastic rails clips and railway signal, signaling equipments and accessories and parts thereof.		
111.	<i>Rattan, reed</i> (in Malayalam)	5	
112.	Readymade garments	5	
113.	Renewable energy devices and spare parts	5	
114.	Rice bran	5	Deleted Vide notification Date 28.07.09
115.	River sand excluding bajri	5	<i>Deleted vide Not. No. F.12 (52) FD/Tax/ 09-pt-108, dated 31.12.10</i>
116.	<i>Sabai</i> grass and rope	5	
117.	Safety matches	5	
118.	<i>Sattu</i>	5	
119.	Sewing machines, its parts and accessories	5	
120.	Ship and other water vessels	5	
121.	Silk fabric excluding handloom silk fabric, not covered under Schedule-I	5	
122.	<i>Sirali, bageshi, barroo, date leaves, baskets, handmade sooma and germa, made only of bamboo</i>	5	<i>Deleted vide Not. No. F.12 (25) FD/Tax/ 11-168, dated 25.03.11 w.e.f. 9.3.11</i>
123.	Skimmed milk powder and UHT milk.	5	<i>Amended vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>
124.	Solvent oils other than organic solvent oil.	5	
125.	All kinds of Spectacles including Sunglasses, parts and components thereof, contact lens and lens cleaner	5	Substituted vide Not. No. F.12 (15) FD / Tax / 12-119, dated 26.03.2012
126.	Unmixed spices including turmeric, dry chillies, methi, ajwain, suwa, amchoor, asaliya, kathodi, hing, (Asafoetida) and sonth in all their forms (whether loose or in packages) excluding items specifically mentioned in any other schedule. Spices (when sold in unmixed and in powder or in crushed or in paste form whether loose or in packages) including eumin seed, aniseed, turmeric, dry chillies, dhaniya, methi, ajwain, suwa, amchoor, asaliya, kathodi, hing (Asafoetida) and sonth Spices (when sold in unmixed form whether loose or in packages) including amchoor and hing (Asafoetida), excluding eumin seed, aniseed, turmeric, dry chillies, dhaniya, methi, ajwain, suwa, asaliya, kathodi	5	Substituted vide Not. No. F.12 (31)FD/Tax/2013-100, dated 19.08.14 wef 14-07-2014 Substituted vide Not. No. F.12 (59) FD/Tax/2014-13, dated 14.07.14 Amended vide Not. No. F.12(11)FD/Tax/13-108 dt 6-03-13 Deleted vide Not. No.F.12(59)FD/Tax/2014-78,dated 30.07.14 wef 14-07-2014

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126A	Cumin seed, aniseed, turmeric, dry chillies, dhaniya, methi, ajwain, suwa, asaliya, kathodi	5	Deleted vide Not. No. F.12 (59) FD/Tax/2014-13, dated 14.07.14 When sold in in mixed and in powder or in crushed or in paste form. Amended w.e.f.06.03.2013
127.	Sports goods excluding apparels and footwear	5	
128.	Stainless Steel sheets	5	Deleted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11
129.	Starch	5	
130.	Sugar not covered under Schedule-I	5	
131.	Sweetmeat Deshi (including Gajak & Revri), bhujiya, branded and unbranded namkeens.	5	w.e.f. 28.07.2009
132.	Tamarind, tamarind seed and powder	5	
133.	Tapioca	5	
134.	Tea	5	
135.	Textile and fabrics not covered under Schedule-I	5	
136.	Tobacco not covered under Schedule I	5	Deleted vide Not. No. F.12 (40) FD/Tax/ 2007-02, dated 04.04.2007
137.	Tools including power tools and parts thereof Tools including power tools and parts thereof.	5	w.e.f. 28.07.2009 Substituted vide Not. No. F.12 (59) FD/Tax/2014-13, dated 14.07.14 wef 01.04.2006(4% from 01.4.06 and 5% from 09.03.2010) Subject to the provisions of section 97A of the Act.
138.	Toys excluding electronic toys	5	
139.	Tractors including parts, accessories and tyre-tube thereof.	5	
140.	Transformers	5	
141.	Transmission towers	5	
142.	Umbrella, garden umbrella and parts thereof	5	
143.	Unprocessed green leaves of tea	5	
144.	Used motor vehicles.	5	Deleted vide Not. No. F.12 (59) FD/Tax/2014-13, dated 14.07.14
145.	Vanaspati (Hydrogenated Vegetable Oil) and Deshi Ghee	5	
146.	Vegetable oil including gingili oil and bran oil	5	
146A	Waste paper (raddi), Empty bottles, broken glasses and plastic waste.	5	Amended vide Not. No. F.12 (15) FD / Tax / 12-119, dated

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			26.03.2012
147.	Wet dates	5	
148.	Willow vicker	5	
149.	Wooden crates	5	
150.	Writing Ink	5	
151.	Writing Instruments, geometry boxes, colour boxes, crayons and pencil sharpeners	5	
152.	Gulkand and gulabjal	5	<i>Deleted vide Not. No. F.12 (28) FD/Tax/ 07-170, dated 30.03.2007</i>
153.	<i>Kirana items namely, kala namak, sendha namak, coconut powder, edible gond, isabgol husk, rai, postdana, magaj of all kinds, saffron, kaluanji, saji * and dry fruits.</i>	5	<i>*Amended vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>
154	Unbranded bakery products including cookies, but excluding cakes and pastries; unbranded confectionery excluding chocolates.	5	<i>Amended vide Not. No. F.12 (25) FD/Tax/ 11-168, dated 25.03.11</i>
155.	Hydraulic excavators (earth moving and mining machinery), mobile cranes and hydraulic dumpers including parts thereof. “Explanation: Hydraulic excavators (earth moving and mining machinery) includes Heavy loaders including wheel loading shovel.”	5	Amended w.e.f. 06.03.2013
156.	Box, kothi, sandook, peti, milk cane, bhagona made from iron sheet; weight and measures, Tawa, Kadai, Tai, Sigri, Chimta, Imamdasta, Musali, Jhar and Chalani made from other than the iron or steel.	5	Amended vide Not. No. F.12 (25) FD / Tax / 11-162, dated 15.03.2011
157	Ropes made of natural fibres.	5	
158.	Namda , felt, non-woven fabrics and its products.	5	<i>Amended vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>
159.	Unbranded household plastic goods namely comb, jug, soapcase, mug, photo-frames, ehakla, belan, patta, chhalani, lunch box, pencil box, bottles, trays, tokaras including baskets, mats, basins, tubs and drums provided that per item price does not exceed rupees two hundred.	5	<i>Amended vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>
160.	Textile screen design.	5	<i>Deleted vide No.F. 12 (28) FD / Tax /07-170, Dated 28-04-2006</i>
161.	All kinds of generating sets and inverters (excluding batteries)	5	<i>Deleted vide No.F. 12 (22) FD / Tax /10-84, Dated 09-03-</i>

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			2010
162.	Automobile bodies.	5	<i>Deleted vide No.F. 12 (22) FD / Tax /10-84, Dated 09-03-2010</i>
163	Sugar candy made of sugar and glucose but excluding coco.	5	
164	Pollution control equipments and parts thereof.	5	
165	Digestive tablet, <i>churan</i> , powders and liquids.	5	
166	Gulcose-D.	5	
167	Chakla and Belan made of wood	5	<i>Deleted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>
168	Oil based washing soap in any form or packaging having maximum retail price less than Rs. *70/- 60/- per Kilogram but excluding detergent soap in any form.	5	From 02.09.2008 * Amended vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11 for the expression 50/- Substituted vide Not. No.F.12(59)FD/Tax/2014-78,dated 30.07.14 wef 30-07-2014
169.	ACSR Conductors	5	
170.	Cots made of iron pipes and niwar.	5	
171.	All kinds and forms of Kota stone, Marble and Granite excluding goods for which rate has been notified under section 6 of the Act. All kinds and Forms of Kota Stone, Marble and Granite All kinds of marble and granite.	5	Substituted vide Not. No.F.12(59)FD/Tax/2014-78,dated 30.07.14 wef 30-07-2014 Amended vide Not. No. F.12 (52) FD/Tax/ 09-pt-108, dated 31.12.10
172.	Finished Kota stone.	5	<i>Deleted vide Not. No. F.12 (52) FD/Tax/ 09-pt-108, dated 31.12.10</i>
173.	Finished Nimabhera Stone.	5	<i>Deleted vide Not. No. F.12 (52) FD/Tax/ 09-pt-108, dated 31.12.10</i>
174.	Branded confectionery excluding chocolate	5	For the period from 01.04.2006 to 07.05.2006
175	Electronic Weights & Measures excluding weighing bridge. Weight and Measures including Electronic Weights & Measures excluding weighing bridge	5	Amended vide Not. No. F.12 (25) FD / Tax / 11-162, dated 15.03.2011
176	Diamond bits.	5	w.e.f. 01.04.2006
177	All kinds of building stone, grit and gitti.	5	<i>Deleted vide Not. No. F.12 (52) FD/Tax/ 09-pt-108, dated 31.12.10</i>

Schedule IV

178	Aviation Turbine Fuel.	5	w.e.f. 08.07.2009 <i>Deleted vide No F. 12 (100) FD / Tax/09-68 dated ,09-12-2009</i>
179	Gharwan/ Gharav marble	5	w.e.f. 08.07.09
180	Cotton seed oil cake	5	<i>Inserted vide No.F. 12 (22) FD / Tax/10-84, dated 09-03-2010</i> <i>Deleted vide No F. 12 (22) FD / Tax/10-103, dated 31-03-2010.w.e.f. 09.03.2010</i>
181	Crowbar	5	<i>Inserted vide No.F. 12 (22) FD / Tax/10-84, dated 09-03-2010</i>
182	Water tanker for supply of water	5	<i>Inserted vide No.F. 12 (22) FD / Tax/10-84, dated 09-03-2010</i>
183	CFL Bulb	5	<i>Inserted vide No.F. 12 (22) FD / Tax/10-84, dated 09-03-2010</i>
184	Marble Powder, Karezi and Chips	5	<i>Inserted vide No.F. 12 (22) FD / Tax/10-84, dated 09-03-2010</i>
185	Timber of Safeda and Adusa	5	<i>Inserted vide No.F. 12 (22) FD / Tax/10-84, dated 09-03-2010</i>
186	Flour mills with motor capacity exceeding 2 HP Flour mills of motor capacity exceeding 2 HP and its components excluding motor.	5	<i>Inserted vide No.F. 12 (22) FD / Tax/10-84, dated 09-03-2010</i> <i>Amended vide Not. No. F.12 (25) FD/Tax/ 11-168, dated 25.03.11</i>
187	Used Lead acid battery	5	<i>Inserted vide No.F. 12 (22) FD / Tax/10-1, dated 05-04-2010</i>
188	Plant and machinery, Parts and accessories thereof	5	<i>When sold to central government Department(s)/ Underyaking(s)/ Cprporation(s)</i> <i>Inserted vide No.F. 12 (111) FD / Tax/09-36, dated 15-07-2010</i>
189	Electronic Milk Tester and its Parts	5	<i>Inserted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>
190	Welding Holder, Welding Glass and Welding Machine	5	<i>Inserted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>
191	Synthetic Industrial Diamond Powder, Gems cutting and polishing tools	5	<i>Inserted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>
192	Bakery Yeast	5	<i>Inserted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated</i>

Schedule IV

			09.03.11
193	Desert Cooler having body made of iron and steel Desert Coolers and Room Coolers Desert coolers, Room coolers and bodies thereof	5	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11 Amended vide Not. No. F.12 (25) FD / Tax / 11-162, dated 15.03.2011 Substituted vide Not. No. F.12 (59) FD/Tax/2014-13, dated 14.07.14
194	Loose leaf spring	5	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11
195	Roto Moulded Plastic Storage Tank Plastic Water Storage Tank	5	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11 Amended vide Not. No. F.12 (15) FD / Tax / 12-119, dated 26.03.2012
196	LED Lamp, "LED Torch, LED Flashlight, LED Emergency Lamp, LED Lantern"	5	Inserted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11 Amended w.e.f. 13.03.2013
197	Cement concrete mosaic tiles	5	Inserted vide Not. No. F.12 (25) FD / Tax / 11-162, dated 15.03.2011
198	Panjiri (Sattu) -4% (01.04.2006-08.03.2010) Panjiri (Sattu) -5% (09.03.2010-01.11.2010) Supplementary nutrition food e.g. Panjiri (Sattu), Halwa premix (Desi Sweet) and Upma premix (Namkin)w.e.f. 01.11.2010 When sold for use in Integrated Child Development Services Scheme (ICDS)	5	Inserted vide Not. No. F.12 (39) FD / Tax / 11-80, dated 15.12.2011
199	Tent, Tripal	5	Inserted vide Not. No. F.12 (15) FD / Tax / 12-119, dated 26.03.2012
200	Automobile Bodies	5	Inserted vide Not. No. F.12 (15) FD / Tax / 12-119, dated 26.03.2012
201	Stainless steel wire and stainless steel wire rod	5	Amended w.e.f. 06.03.2013 Substituted vide Not. No. F.12 (59) FD/Tax/2014-13, dated 14.07.14 wef 01.04.2006(4% from 01.04.06 and 5% from 09.03.2010) Subject to the provisions of section 97A of the Act
202	Cooked food including snacks other than	5	Subject to the provisions of

Schedule IV

	those mentioned in any other Schedule and prepared hot tea except when sold in hotels categorized as three star and above and heritage hotels categorized as 'Classic' and 'Grand' by Government of India or hotels or heritage hotels categorized as equivalent to the categories mentioned above, by a committee constituted for this purpose by the State Government.		section 97A of the Act. Inserted vide Not. No.F.12(59)FD/Tax/2014-78,dated 30.07.14 wef 14-07-2014
203	Handicrafts, statues, blue pottery and puppets having sale price more than Rs. 1000/- per item	5	Subject to the provisions of section 97A of the Act. Substituted vide Not. No.F.12(59)FD/Tax/2014-78,dated 30.07.14 wef 14-07-2014
204	Textile furnishings having sale price of more than Rs. 100/- per meter or per piece or per set, as the case may be, other than handloom furnishings	5	Inserted vide Not. No. F.12 (59) FD/Tax/2014-13, dated 14.07.14
205	Textile shirting and suiting having sale price of more than Rs. 500/- per meter	5	Inserted vide Not. No. F.12 (59) FD/Tax/2014-13, dated 14.07.14
206	Textile fabrics impregnated, coated, covered or laminated with plastics, PVC leather cloth, synthetic leather	5	Inserted vide Not. No.F.12(59)FD/Tax/2014-78,dated 30.07.14 wef 30-07-2014
207	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	5	Inserted vide Not. No.F.12(59)FD/Tax/2014-78,dated 30.07.14 wef 30-07-2014
208	All types of oil cake but excluding cottonseed oil cake	5	Inserted vide Not. No.F.12(59)FD/Tax/2014-78,dated 30.07.14 wef 30-07-2014
209	Dhaniya other than in whole form	5	Inserted vide Not. No. F.12 (31)FD/Tax/2013-100, dated 19.08.14 wef 14-07-14

Part-A

(See S. No. 65 of Schedule IV)

Goods under Category of IT Products

S. No.	Description of Goods	Rate of Tax %
1.	Word processing machines, Electronic typewriters.	5
2.	Electronic calculators	5
3.	Computer system and peripherals, networking items for LAN and WAN including wired and wireless switch, routers, modem, webcams, IP surveillance system, <i>computer printers including multifunctional devices</i> and electronic diaries. • Amended w.e.f. 06.03.2013	5
4.	D C Micro motors, Stepper motors of an output not exceeding 37.5 watts.	5

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5.	Uninterrupted power supply (UPS)	Deleted vide Not. No. F.12 (59) FD/Tax/2014-13, dated 14.07.14 5
6.	Permanent magnets and articles intended to become permanent magnet (ferrites)	5
7.	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carriage-current line systems or for digital line systems; video phones.	5
8.	Microphones, multimedia speakers, headphones, earphones and combines microphone/ speaker sets.	5
9.	Telephone answering machines	5
10.	Prepared unrecorded media for sound recording or similar recording of other phenomena including Compact Disc (CD) and Digital Versatile Disc (DVD)	5
11.	IT software on any media.	5
12.	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, Transmission apparatus incorporating reception apparatus, cellular telephones.	5
13.	Radio communication receivers, Radio Pagers.	5
14.	Aerials and antennas.	5
15.	LCD Panels, LED panels.	5
16.	Electrical capacitors fixed, variable or adjustable (pre-set).	5
17.	Electrical resistors (including rheostats and potentiometers) other than heating resistors	5
18.	Printed Circuits	5
19.	Switches, Connectors and Relay for up to 5 amps at voltage not exceeding 250 volts, electronic fuses	5
20.	Data / Graphic Display Tubes other than TV Picture tubes.	5
21.	Diodes, transistors & similar semi-conductor device, photo sensitive semi conductor devices, including photo voltaic cells whether or not assembled in modules or made-up in to panels; light emitting diodes; mounted piezo-electric crystals	5
22.	Electronic Integrated Circuits and Micro assemblies	5
23.	Signal Generators	5
24.	Optical fibre cables, <i>networking cables of different types such as Flat Cables, CAT 3 cables, CAT 5 cables, CAT 6 cables, Unshielded Twisted Pair (UTP) cables</i> , joining kits and joining materials thereof . • Amended w.e.f. 06.03.2013	5
25.	Optical fibre and optical fibre bundles and joining kits and joining materials thereof	5
26.	Liquid Crystal Devices, flat panel display devices.	5
26A	Automated Teller Machine (ATM), <i>Cash Dispenser Machine (CDM) with or without deposit function or deposit machine.</i> • Amended w.e.f. 06.03.2013	Inserted vide Not. No. F.12 (15) FD / Tax / 12-119, dated 26.03.2012

Schedule IV

27.	Cathode Ray Oscilloscopes, Spectrum analysers, Cross talk meters, gain measuring instruments, distortion factor meters, psophometres, network and logic analysers and Signal analysers.	5
28.	Parts <i>and Accessories (other than cover and carrying cases)</i> of 1 to 27 above. <ul style="list-style-type: none"> • Amended w.e.f. 06.03.2013 	5

Part-B

(See S. No. 69 of Schedule IV)

Goods under category of Industrial Inputs

S. No.	Description of Goods	Rate of Tax %
1.	Animal (including fish)fats, oils, crude, refined or purified	5
2.	Glycerol, crude, glycer of waters and glycerol lyes.	5
3.	Vegetable waxes (other than triglycerides) bees wax, other insect waxes and supermaceti, whether or not refined or coloured	5
4.	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas	5
5.	Liquid glucose (non-medicinal), Dextrose Syrup	5
6.	Denatured ethyl alcohol of any strength	5
7.	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with manganese content of 20% or more, calculated on dry weight	5
8.	Copper ores and concentrates	5
9.	Nickel ores and concentrates	5
10.	Cobalt ores and concentrates	5
11.	Aluminium ores and concentrates	5
12.	Lead ores and concentrates	5
13.	Zinc ores and concentrates	5
14.	Tin ores and concentrates	5
15.	Chromium ores and concentrates	5
16.	Tungsten ores and concentrates	5
17.	Uranium or thorium ores and concentrates	5
18.	Molybdenum ores and concentrates	5
19.	Titanium ores and concentrates	5
20.	Niobium, Tantalum, Vanadium or Zirconium ores and concentrates	5
21.	Precious metal ores and concentrates	5
22.	Other ores and concentrates	5
23.	Granulated slag (slag sand) from the manufacture of iron or steel.	5
24.	Benzole	5
25.	Toluol	5

Schedule IV

26.	Xylol	5
27.	Naphthalene	5
28.	Phenols	5
29.	Creosole oils	5
30.	Normal Paraffin	5
31.	Butadiene	5
32.	Fluorine, Chlorine, Bromine and Iodine.	5
33.	Sulphur, sublimed or precipitated, colloidal Sulphur	5
34.	Carbon (carbon black & other forms of carbon not elsewhere specified or included)	5
35.	Hydrogen, rare gases and other non-metals	5
36.	Alkali or alkaline earth metals, rare earth metals, scandium and yttrium, whether or not intermixed or inter alloyed, mercury.	5
37.	Hydrogen chloride (hydrochloric acid), chlorosulphuric acid.	5
38.	Sulphuric acid and anhydrides thereof, Oleum	5
39.	Nitric acid, Sulphonitric acids	5
40.	Diphosphorous pentaoxide, phosphoric acid and polyphosphoric acids.	5
41.	Oxides of boron, boric acids.	5
42.	Halides and halide oxides of non-metals	5
43.	Sulphides of non-metals, commercial phosphorus trisulphide	5
44.	Ammonia, anhydrous or aqueous solution.	5
45.	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash) peroxides of sodium or potassium.	5
46.	Hydroxide and peroxide of magnesium, oxides, hydroxides and peroxides of Strontium or Barium	5
47.	Aluminium hydroxide	5
48.	Chromium oxides and hydroxides.	5
49.	Manganese oxides.	5
50.	Iron oxides and hydroxides	5
51.	Cobalt oxides and hydroxides commercial cobalt oxides.	5
52.	Titanium oxides.	5
53.	Lead oxides, Red lead and Orange lead	5
54.	Hydrazine & hydroxylamine and their inorganic salts other inorganic bases, other metal oxides, hydroxides and peroxides.	5
55.	Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.	5
56.	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides, iodides and iodide oxides.	5
57.	Bleach liquid, Bleaching powder, sodium hypo chlorides	5
58.	Chlorates and per chlorates, Bromates and Perbromates, Iodates and periodates.	5
59.	Sulphides, Polysulphides.	5
60.	Dithionites and sulphoxylates.	5
61.	Sulphites, thiosulphates.	5

Schedule IV

62.	Sodium sulphates, alums, Peroxosulphates (Persulphates), Sodium Hydrogen sulphate, Ferrous sulphate, Copper sulphate, Ammonium alum, potash alum and ferric alum, Manganese sulphate, Strontium sulphate.	5
63.	Nitrites and Nitrates excluding Ammonium Nitrate having the chemical formula NH_4NO_3 or any combination containing more than 45 percent of Ammonium Nitrate by weight including emulsions, suspensions, melts or gels (with or without inorganic nitrates).	5
64.	Phosphinates (hypophosphites,), phosphonates (phosphites); and polyphosphates.	5
65.	Carbonates, peroxocarbonates (percarbonates), commercial ammonium carbonates containing ammonium carbonate.	5
66.	Cyanides, cyanide oxides and complex cyanides.	5
67.	Fulminates, cyanates and thiocyanates.	5
68.	Silicates, commercial alkali metal, silicates or sodium, sodium metasilicates, sodium metasilicates of Potassium, Magnesium Trisilicate.	5
69.	Borates, peroxoborates (perborates).	5
70.	Sodium bichromate.	5
71.	Sodium dichromate.	5
72.	Potassium dichromate.	5
73.	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) & their compounds.	5
74.	Isotopes other than those mentioned at Serial No. 73 above and compounds inorganic or organic of such isotopes.	5
75.	Compounds, inorganic or organic of rare earth metals, or yttrium or of scandium or of mixtures of these metals.	5
76.	Hydrogen peroxide.	5
77.	Phosphides, whether or not chemically defined excluding ferrophosphorus.	5
78.	Silicon carbides.	5
79.	Calcium carbides.	5
80.	Ethylene, Propylene.	5
81.	Cyclic Hydrocarbons.	5
82.	Halogenated derivatives of Hydrocarbons.	5
83.	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons whether or not halogenated.	5
84.	Methanol.	5
85.	Di- Ethylene Glycol, Mono-Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.	5
86.	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5
87.	Halogenated, sulphonated nitrated or nitrosated derivatives of phenols or phenol alcohols.	5
88.	Ethers, ether alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) & their halogenated.	5

Schedule IV

89.	Expoxides, epoxyalcohols, epoxyphenols & epoxyethers, with a three membered ring and their halogenated sulphonated.	5
90.	Ethylene Oxide.	5
91.	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated nitrosated.	5
92.	Aldehydes whether or not with other oxygen function, cyclic polymers of aldehydes. Paraformaldehyde.	5
93.	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of Serial No. 92 above.	5
94.	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated.	5
95.	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids.	5
96.	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated derivatives.	5
97.	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacid their halogenated.	5
98.	Phosphoric ester and their salts, including lactophosphates, their halogenated, sulphonated nitrated or nitrosated derivatives.	5
99.	Esters of other inorganic acids (excluding ester of hydrogen halides) and their salts, their halogenated sulphonated nitrated.	5
100.	Amine-function compounds.	5
101.	Oxygen- function amino-compounds.	5
102.	Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipids.	5
103.	Carboxamide-function compounds, amide-function compounds of carbonic acid.	5
104.	Carboxamide-function compounds including saccharin and its salts and imine function compounds.	5
105.	Nitrile-function compounds.	5
106.	Diazo-, Azo- or azoxy-compounds.	5
107.	Organic derivatives of hydrazine or of hydroxylamine.	5
108.	Organo-sulphur compounds.	5
109.	Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic acid and their derivatives.	5
110.	Heterocyclic compounds with oxygen heteroatom(s) only.	5
111.	Heterocyclic compounds with nitrogen heteroatom(s) only.	5
112.	Nucleic acids and their salts, other heterocyclic compounds.	5
113.	Sulphonamides.	5
114.	Glycosides, natural or reproduced by synthesis and their salts, ethers esters and other derivatives.	5
115.	Vegetable alkaloids natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.	5
116.	Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives, excluding catechu or gambiar	5

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117.	Synthetic organic tanning substances, inorganic tanning substances, tanning preparations, whether or not containing natural excluding catechu or gambiar.	5
118.	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black) excluding catechu or gambiar.	5
119.	Synthetic organic colouring matter whether or not chemically defined, preparations based on synthetic organic colouring matter, excluding catechu or gambiar.	5
120.	Colour lakes and preparation based on colour lakes.	5
121.	Master Batches, other colouring matter including ultra marine blue.	5
122.	Textile Finishing agents. Textile Printing Binder-PVC Copolymer. Textile Non-woven binder-PVA copolymer. Lamination emulsion- PVA copolymer. Packaging emulsion-PVA copolymer. Sticker Emulsion-PVA copolymer. Binder for water based paint-PVA copolymer.	5
123.	Prepared pigments and all their derivatives.	5
124.	Glass frit and other glass in the form of powder granules or flakes.	5
125.	Prepared driers.	5
126.	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels), stamping foils.	5
127.	Casein, Caseinates and other case in derivatives casein glues.	5
128.	Enzymes, prepared enzymes not elsewhere specified or included.	5
129.	Artificial graphite, colloidal or semi-colloidal graphite, preparation based on graphite or other carbon in the form of pastes.	5
130.	Activated Carbon, Activated natural mineral products, animal black, including spend animal black.	5
131.	Residual lyes from manufacturing of wood pulp whether or not concentrated, desugared or chemically treated, including lignin sulphonate.	5
132.	Gums and turpentine oil.	5
133.	Rosin and resin acids and derivatives, thereof, rosin spirit and rosin oils, run gums.	5
134.	Wood tar, wood tar oils, wood creosote, wood naphtha vegetable pitch, brewere pitch and similar preparation based on resin acid.	5
135.	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products & preparations of a kind used in the textile, papers, leather or like industries.	5
136.	Prepared rubber accelerators, compound plasticisers for rubber or plastics, not elsewhere specified or included antioxidising preparations and other compounds stablizers for rubber and for plastics.	5
137.	Reducers and blanket wash/roller wash used in the printing industry.	5

Schedule IV

138.	Reaction initiators, reaction accelerators and catalytic preparations not elsewhere specified or included.	5
139.	Mixed alkybenzenes & mixed alkylnaphthalenes.	5
140.	Chemical elements doped for use in electronics in the form of discs, wafers or similar forms chemical compounds doped for use in electronics.	5
141.	Industrial monocarboxylic fatty acids, acid oils from refining industrial fatty alcohols.	5
142.	Retarders used in the printing industry.	5
143.	LLDPE / LDPE.	5
144.	HDPE.	5
145.	Polymers of propylene in primary forms.	5
146.	PVC (Poly Vinyl Chloride).	5
147.	Acrylic polymers in primary forms.	5
148.	Polyacetals, other polyethers and epoxide resin, in primary forms, polycarbonates, alkyd resins, polyalkylesters & polyesters.	5
149.	Polyethylene Terephthalate chips.	5
150.	Polymides in primary forms.	5
151.	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.	5
152.	Silicons in primary forms.	5
153.	Petroleum resins, coumarone-indene resins, polyperpenes, polysulphides, polysulphones.	5
154.	Cellulose and its chemical derivatives & cellulose ethers, not elsewhere specified in primary forms.	5
155.	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemicals).	5
156.	Ion-exchangers based on polymers in primary forms.	5
157.	Self-adhesive plates, sheets, film, strip of plastics whether or not in rolls.	5
158.	Thermocol.	5
159.	Flexible plain films.	5
160.	Articles for packing of goods of plastics namely crates, containers, carboy bottles, jars, jerry cans, stoppers, lids, caps, but not including insulated wares and such other items used at the time of sale for the convenience of the customers including carry bags.	5
161.	Natural rubber, balata gutta percha guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.	5
162.	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strips, mixtures of any products.	5
163.	Reclaimed rubber, in primary forms or in plates, sheets or strips.	5
164.	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber.	5
165.	Mechanical wood pulp, chemical wood pulp, semi chemical wood pulp & pulps of other fibrous cellulosic materials.	5

Schedule IV

166.	Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags, packing container; of paper, paper board, whether in assembled or unassembled conditions.	5
167.	Paper printed labels, paperboard printed labels.	5
168.	Paper self-adhesive tape and printed wrappers used for packing.	5
169.	Partially orient yarn, polyester texturised yarn and waste thereof.	5
170.	Polyster staple Fibre & Polyster Staple Fibre Fill.	5
171.	Polyester Staple Fibre waste.	5
172.	Sacks and bags, of a kind used for packing of goods of jute, or of other textile base fibres.	5
173.	Carboys, bottles, jars, phials of glass, of a kind used for the packing goods, stoppers, lids and other closures, of glass.	5
174.	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, seals.	5
175.	Ferro alloys	5
176.	Zinc Oxide	5
177.	Jute Yarn, Jute Cloth, Jute twine and Jute sheets	5
178.	PP / HDPE Woven sacks, PP / HDPE Fabrics	5
179.	Hessain cloth	5
180.	Camphor	5
181.	Woven Label Tapes	5
182.	Empty cylinders of LPG	5
183.	Natural Gas in Liquified or Gaseous state (except LPG, propane and Butane)	5
184.	Synthetic flavoring essences	5
185.	Naphtha	5
186.	China Clay	5
187.	Rubber Process Oil	5
188.	Liquified Chlorine	5
189.	Furnace Oil	5
190.	Petrolieum Coke	5
191.	Laterite	5
192.	Silica Sand	5
193.	Red Ocher	5
194.	Felsphar	5
195.	Chalk Powder	5
196.	Hydrated Lime	5
197.	Quartz Powder	5
198.	Sodium Fypo Chlorite	5
199.	Carbon Tapping Electrode	5
200.	Carbon Catalyst	5
201.	Sodium Hydroxide	5
202.	Acetylene Gas	5
203.	Non -Edible Oil (other than hair oils)	5
204.	Soapstone	5
205.	Residual Furance Oil	5
206.	HydroSulphite of Soda	5

Schedule IV

207.	Sodium Bicarbonate	5
208.	Dyes & Dyestuffs excluding paints, enamels, cement based water colours, dry distempers, oil based distempers, emulsion paints including acrylic and plastic emulsion paints, lacquers including cellulose lacquers, varnishes, all types of synthetic adhesives, all types of polish, bale oil, white, double boiled linseed oil, thinners, all kind of paint removers and all kinds of wall papers.	5
209.	Gwar seed, gwar refined dal or split, gwar gum powder, Dhencha and Punwad **Deleted vide-No.F. 1 2(63)FD / Tax / 2005-126 dated w.e.f. 08.02.2007	5
210.	Threads including fire resistance thread	5
211.	Wooden Heel	5
212.	Buttons,Elastics, Zip, Zip Fastners, foam, Nylon Tape and Lace	5
213.	Antisatic Insole	5
214.	Barely Malt	5
215.	P.U.Foam sheet Deleted vide-No.F. 12(22)FD/Tax/10-83 dated 09-03-2010.	5
216.	Marble and granite block and laffer Deleted vide Not. No. F.12 (52) FD/Tax/ 09-pt-108, dated 31.12.10	5
217.	Rough Kota Stone. Deleted vide Not. No. F.12 (52) FD/Tax/ 09-pt-108, dated 31.12.10	5
218	Stainless steel ingots, billets, blooms, flats, flat bars, patta and circles. Amended vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11	5
219	Rectified spirit	5
220.	Rough sandstone blocks of dimensions not less than 1.5' x 1.5' x 1' Deleted vide Not. No. F.12 (52) FD/Tax/ 09-pt-108, dated 31.12.10	5
221.	Abrasives and emery stone	5
222.	Copper wire including super enameled copper wire, submersible copper winding wire and double cotton covered copper wire	5
223	Transformer Tank and accessories thereof	5
224	Core Clamp, Clamping Ring and Aluminum Member	5
225	Insulating materials, that is to say, insulating varnish, insulating tape, polyester film, leatherized paper, empire and fibre glass cloth and empire and fibre glass sleeve	5
226	H.V./L.V. bushing (insulator)	5
227	H.V./L.V. metal parts of brass and aluminum	5
228	Transformer oil	5
229	Electrical grade insulating paper/Kraft paper/press board	5
230	Double paper covered (DPC) and super enameled (SEM) wire	5

Schedule IV

	and strips of copper and aluminum	
231	C.R.G.O./Electrical lamination	5
232	Cork sheet	5
233	Sleeving	5
234	H.V./L.V. coil of copper and aluminum	5
235	Non ferrous metal sheet (including foil), circle, wire, strips and scrap	5
236	Nickel and copper cathode	5
237	Copper tubes for refrigeration and cooling plants	5
238	Coconut shell coke and met coke	5
239	Silica gel	5
240	Welding rod	5
241	Isabgol. ** Deleted w.e.f. 15.07.2009	5
242	Battery lead, lead ash and separator for storage.	5
243	Micro-cellular sheets, PVC sole, leather board, latex rubber for footwear.	5
244	Used burnt oil.	5
245.	Circlip	5
246.	Tread Rubber; Bonding gum; and Baked vulcanizing cement.	5
247	Investment powder	5
248	Acetone	5
249	MIBK (Methyl Iso Butyl Ketone).	5
250	MEK (Methyl Ethyl Ketone)	5
251	NBA (Normal Butyl Alcohol)	5
252	Ethyl Acetate	5
253	Butyl Acetate	5
254	IPA (Iso Propyl Alcohol)	5
255	DAA (Di Acetone Alcohol)	5
256	Pthalic Anhydride	5
257	Maleic Anhydride	5
258	Pentaerythritol	5
259	Hexamine	5
260	CNSL Resin (Cashew Nut Shell Liquid Resin)	5
261	Industrial lacquers	5
262	Perforated sheets	5
263	Latex Foam	5
264	Saw dust.	5
265	Tumba seed, Ratanjyot , Nimoli and Karanj <i>Amended vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>	5
266	Plaster of Paris	5
267	Clacined magnesite and Magnesium Chloride	5
268	Chemicals not specified elsewhere in this Schedule or in any other Schedule Deleted vide No.F. 12(22)FD/Tax/10-83, Dated 09-03-2010.	5
269	Gelatin and gelatin capsule.	5
270	Toluene, O-xylene and Mix-xylene	5

Schedule IV

271	Papad-khar	5
272	CBFS (Carbon Black Feed Stock)	5
273	C;koj-9 (Known by whatever name)	5
274	Wood glue <i>Deleted vide Not. No. F.12 (25) FD/Tax/ 11-132, dated 09.03.11</i>	5
275	Liquid Hydro Carbon manufactured from plastic waste	5
276	Sugar Cane	5
277	PET Preform	5
278	Dextrins and other modified starches	5
279	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
280	Artificial waxes and prepared waxes	5
281	Petroleum jelly, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	5
282	Potassium permanganate, polyvinyl Alcohol, Carboxy methyl cellulose, sodium alginate, calcium propionate, improvers and gel EDTA, precipitated silica, electroplating salt, water treatment chemicals.	5

Schedule V

“SCHDEULE V
[See section 4]
Goods Taxable at 14%

S. No	Description of Goods	Rate of Tax	Conditions, if any
1.	2.	3.	4.
1.	All types of synthetic adhesive, polyimide adhesive, resin adhesive, adhesive solution e.g. araldite, quick fix, bontite, elfy.	14	
2.	Air purifiers and cupboard fresheners, perfumes and deodorizers, whether odourless or with odour.	14	
3.	Aluminium composite panel (including composite panel made of any other material) and aluminium containers for compressed gas or liquefied gas.	14	
4.	Anti-freezing preparations and prepared de-icing fluids.	14	
5.	Artificial flowers, foliage, fruit and parts thereof and articles made of artificial flowers, foliage or fruit.	14	
6.	(i) Arms, ammunitions and parts and accessories thereof. (ii) Explosives, pyrotechnic products, pyropheric alloys, certain combustible preparations excluding safety matches.	14	
7.	Articles made of aluminium, brass, bronze, copper, cadmium, lead, white metal, german silver or zinc other than specified in any other Schedule.	14	Deleted vide Not. No.F.12(59)FD/Tax/2014-79, dated 30.07.14 wef 14-07-2014
8.	Articles made of ivory, horn, coconut shell, straw, bamboo, cane, rosewood, sandalwood and other woods other than specified in any other Schedule.	14	Deleted vide Not. No.F.12(59)FD/Tax/2014-79, dated 30.07.14 wef 14-07-2014
9.	Batteries of all types including batteries used in tractor, excavator, earth moving machines and other machines.	14	
10.	Bitumen of all kinds.	14	
11.	Brushes of all types including shaving brush, hair brush, nail brush, eyelash brush, tooth brush, paint brush, shoe brush, toilet brush and dusting brush except wire brush.	14	
12.	Boilers, steam or other vapour generating boilers, central heating hot water boilers, superheated water boilers, Industrial or laboratory furnaces and ovens, including incinerators, non-electric boilers and parts thereof.	14	
13.	(i) Camera of all kinds including still image camera, video camera, video camera recorders, digital camera and parts and accessories thereof. (ii) Photographic enlargers, flash light apparatus, photographic lenses, photo blocks, photo albums, stamp albums, photo mounts, studio backgrounds including lighting control reflectors, tri-reflectors, modifiers, backgrounds, curtains, studio lights and parts and accessories thereof. (iii) Photo films, rolls and plates.	14	

Schedule V

	<p>(iv) Photographic goods including photographic chemicals and photographic papers.</p> <p>(v) Cinematographic equipments including video cameras, projectors, over-head projectors, enlargers, plates thereof, sound-recording and reproducing equipments and parts and accessories thereof, cinematographic lenses, exposed films, filmstrips, arc or cinema carbons and cinema slides.</p>		
14.	<p>(i) Cement including white cement and their substitutes.</p> <p>(ii) Ready-mix concrete, cement concrete mixture, pre-stressed concrete poles and structures, additives for cements, mortars or concretes, articles of cement and concrete, pre-fabricated components of building and other structures.</p> <p>(iii) Water proofing chemicals, compounds and sheets.</p> <p>(iv) Weather proofing compounds and such other articles.</p>	14	
15.	Cigar cases and cigarette cases, pipe holder, tobacco pipes, cigarette filters, cigarette lighter and hookah.	14	
16.	<p>(i) Cooked food except as provided in entry No. 202 of Schedule-IV.</p> <p>(ii) Ice-candy, ice-cake, ice cream, ice-jelly, frozen dessert, kulfi, Ice cream cone.</p> <p>(iii) Chocolates and other food preparations containing cocoa.</p> <p>(iv) Branded bakery products including all varieties of cookies, pastries, patties, biscuits, cake sold under brand name registered or applied for under the Trade Marks Act, 1999.</p> <p>(v) Pizza, burgers, hamburgers, sandwich, hot dog, nuggets.</p> <p>(vi) Beverages including coffee drinks hot and cold, instant coffee, espresso coffee, ice tea, milk shakes, thick shakes, ice-cream shakes, packed flavoured milk, packed fruit drink, packed fruit juice (excluding beverages specifically mentioned in any other Schedule).</p> <p>Beverages including coffee drinks hot and cold, Instant coffee, espresso coffee, flavored/ non flavored tea, Ice tea, milk shakes, thick shakes, Ice cream shakes, flavored milk, fruit pulp drinks, squash(excluding beverages specifically mentioned in any other Schedule)</p> <p>(vii) Corn flakes, wheat flakes, kurkure, popcorn and such articles.</p> <p>(viii) Chips when sold under brand name registered or applied for under Trade Mark Act, 1999.</p> <p>(ix) Branded confectionery including toffee, chocolate, chewing gum, bubble gum and the frozen confectionery, sugar candy having less than 90% sugar contents and likewise sold under brand name registered or applied for under the Trade Marks Act, 1999.</p> <p>(x) Oat meal, custard powder, concentrate of drinks and</p>	14	<p>Substituted vide Not. No.F.12(59)FD/Tax/20 14-79,dated 30.07.14 wef 14-07-2014</p>

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	<p>food, baking powder, milk food for babies, ice cream powder, instant soups, noodles , pastas, vada mix, dosa mix, Idli mix, gulab jamun mix, Ice cream mix and softy mix, manchurian mix, jaljeera mix, chocolate sauce and other chinese eatable mix and tinned or packed ready to eat items.</p> <p>(xi) Cocoa paste and cocoa powder.</p> <p>(xii) Vinegar of all types.</p> <p>(xiii) Margarine, table margarine, vegetable bakery margarine, mayonnaise, salad dressing, bread improver, cake gel, edible gelatin, fruit oils like-grape oil, orange oil, lemon oil, lime oil, carrot oil, leaves oil such as mint oil, curry leaf oil.</p> <p>(xiv) Tomato puree, ketchup, sauces in all forms and varieties, fruit jam, jelly.</p> <p>Tomato puree, ketchup, sauces in all form and varieties.</p> <p>(xv) Health drinks of all varieties and other non-alcoholic beverages not falling under any entry in any other Schedule.</p> <p>(xvi) Food supplements, appetizers in liquid, pill or powder forms, whether prepared according to pharmacopeia standards or otherwise.</p> <p>(xvii)Veg / non veg snacks including potato flakes, hara bhara Kabab, shammi kabab, cheese roll, burger, aloo tikki, soya roll.</p> <p>(xviii) All types of baby food supplements.</p> <p>(xix) Soya milk.</p>		<p>Substituted vide Not. No.F.12(59)FD/Tax/20 14-79,dated 30.07.14 wef 14-07-2014</p> <p>Deleted vide Not. No.F.12(59)FD/Tax/20 14-79,dated 30.07.14 wef 14-07-2014</p>
17.	Crockery of all kinds including china ware, glaze earthen ware and articles made of porcelain and glass ware.	14	
18.	<p>(i) Detergents whether in cake, liquid or powder form, toilet soap, paper soap, all kinds of cleaning powders and liquids whether medicated or not, laundry brighteners, stain busters, stain removers and bleaching agents, alcoholic toiletry preparations. (Excluding oil based washing soap in any form or packaging having maximum retail price less than Rs.60/- per Kilogram).</p> <p>(ii) Toilet paper and toilet tissue paper.</p> <p>(iii) All types of floor cleaner and toilet cleaner including-antiseptic/ germicidal/ disinfectant floor cleaner and toilet cleaner.</p>	14	
19.	<p>(i) Doors, windows, section windows, ventilators, partitions, stands, railings, grills, grill sections, ladders, gates, channel gates and structures made of any material.</p> <p>(ii) Locks of all types and varieties, furniture locks, gate locks, shutter locks, padlocks, safety locks and keys.</p> <p>(iii) Hydraulic door closers.</p> <p>(iv) Fiber glass sheets, fiber glass articles and fiber glass tape.</p> <p>(v) Glass, glass sheets, mirror, articles made of glass, glass</p>	14	

Schedule V

	<p>paving blocks, glass slabs, glass bricks, glass cubes, glass tiles, safety glass reflecting or not, toughened glass, laminated glass and multiple walled insulating units of glass (excluding item specifically mentioned in any other Schedule).</p> <p>(vi) Ceramic tiles.</p> <p>(vii) Articles of asbestos-cement and cellulose fibre cement excluding articles mentioned in any other Schedule.</p> <p>(viii) Gypsum board and other false ceiling material.</p> <p>(ix) Articles made of stone including stone frame and articles of artificial stone.</p> <p>(x) Equipments for scaffolding, shuttering or pit-propping.</p>		
20.	<p>(i) Duplicating machines, photo copying machines of all types including duplicators, any other apparatus for obtaining duplicate copies, cartridges and parts and accessories thereof.</p> <p>(ii) Lamination machine and spiral binding machine.</p> <p>(iii) Bar coding machine.</p> <p>(iv) Bio-metric machine, EPBX system, time punching machine and electrical paper cutting machine.</p> <p>(v) Equipments and apparatus including franking, address-printing, tabulating, sales register machine, cash register machine, cheque or draft writing machine, accounting machine, statistical machine, indexing machine, card punching machine, paper shredding machines and fax machine.</p>	14	
21.	<p>(i) Electric bulbs, tube lights, ballasts for discharge lamps or tubes and parts thereof, other type of lights such as chandeliers, hanging lights, table-lamps, false ceiling lights, concealed lights, gate lights, garden lights, decorative lights, high mast lights, search lights, spot lights and parts thereof (excluding CFL & LED bulbs).</p> <p>(ii) Electric fan, fresh air fan, exhausts fan, cabin fan, table fan, pedestal fan, railway carriage fan and air circulators.</p> <p>(iii) Electrical domestic appliances like mixtures, grinders, juicers, blenders, food processors, mathani, toasters, vacuum cleaner, microwave oven, sandwich maker, cooking plates, induction cooker, curd maker, rice cooker, roti maker, hot plate, hot food cabinet, washing machine, dish washing machine, electric kettle, electric chimney and electric iron.</p> <p>(iv) Geyser, heater, immersion heater, electric instantaneous or storage water heater, electric space heating apparatus, hand dryer, hair dryer, hair curler, electric smoothing iron, shavers, hair removing devices, hair trimmer, hair cutting machine, nail cutter, massage apparatus.</p> <p>(v) Electrical goods of all kinds used in the generation, transmission, distribution or in connection with the consumption of electricity, including all kinds of</p>	14	

Schedule V

	<p>inverters, uninterrupted power supply (UPS), holders, plugs, sockets, switches, casings, capings, jacks, connectors, reapers, bends, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, fan box, junction box, meter boards, switch boards, panel boards, distribution boards, single phasing preventer, wooden plugs, lightning arrestors, electrical earthenware and porcelain ware, all types of circuit breakers, starters, chokes, power supply indicators, jointing materials, heating elements, general lighting system (GLS) lamps, protectors, stands, fixtures, fittings, battens.</p> <p>(vi) Electric motor, starter excluding delta starter, control panel.</p> <p>(vii) Electronic systems, instruments, apparatus and appliances including audio & video cassette tape recorder, compact disc writer, video cassette players, music systems, amplifier, home theater, graphic equalizer, synthesizer, tuner, deck, record player, record changer, recorded compact disc (CD), DVD and blue ray disc, CD player, DVD player, blue ray disc player, Bluetooth, transistor, radio, FM players, MP3 players, MP4 players and components, spare parts and accessories thereof (excluding Rajasthani audio/video music cassettes including CD and DVD).</p> <p>(viii) Video games, computer games and electronic games and their apparatus including parts and accessories thereof.</p> <p>(ix) All kind of television sets and parts and accessories thereof including LCD, LED, plasma and smart television sets, set top box.</p> <p>(x) Sound or visual signaling apparatus including bells, sirens, indicator panels, burglar alarms.</p> <p>(xi) Sound transmitting equipments including loudspeakers, dictaphones, amplifiers and similar apparatus for recording and reproducing sound, mike, stand, speakers, connecting cord and parts and accessories thereof.</p> <p>(xii) Currency counting machine and currency checking machine.</p> <p>(xiii) Electronic toys.</p> <p>(xiv) Apparatus for making coffee under pressure commonly known as espresso, tea maker, coffee maker, shake maker machine and soda maker.</p> <p>(xv) Electrical and electronic industrial appliances or equipments, vending machines, electric heating resistors, electro - thermal fluid heater and parts and accessories thereof.</p> <p>(xvi) Electrical signaling, safety and traffic control equipments.</p>		
22.	Fireworks and crackers of all kinds including coloured matches.	14	

Schedule V

23.	Floor coverings made of plastic, rubber or any other synthetic material.	14	
24.	Floor wipers and floor mops of all types.	14	
25.	(i) Footwear made of leather. (ii) Footwear made of material other than leather (excluding hawai chappals and straps, exclusively moulded plastic footwear and footwear having maximum retail price less than Rs. 500/- per pair and desi Juthiyan)	14	
26.	Fur, skin with fur and articles made of fur and skin.	14	
27.	Furniture made from any material whether sold in assembled form or unassembled form but ready to assemble whether finished or unfinished or semi finished (including office furniture and plastic moulded furniture but excluding mudhas made of sarkandas). Explanation:- slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item.	14	
28.	Gas geysers, gas stoves, cooking range, gas bhatti and other stoves, burners, gas cap, regulators, gas compressor, gas tubes, gas valves and other parts and accessories thereof.	14	
29.	Gases liquefied or not, other than those specifically mentioned in any of the Schedules.	14	
30.	Gift articles, decorative articles, shields, mementoes.	14	
31.	Diesel generator set, alternator of all kinds and parts thereof.	14	
32.	Glow sign boards and neon sign boards.	14	
33.	(i) Health fitness and gymnastics equipments. (ii) Fat losing belts, body vibrating items, acupressure machines, morning walker and such items.	14	
34.	Insulated wares and such other items used at the time of sale for the convenience of the customers including carry bags.	14	
35.	Kitchen ware including glass ware, heat resistant cookware, non stick cookware, casserole made of any material and modular kitchen and baskets thereof.	14	
36.	Life-jackets and life-belts.	14	
37.	Lifts, elevators, hoists and escalators whether operated by electricity, hydraulic power, mechanical power or steam.	14	
38.	Liquefied petroleum gas (other than domestic use).	14	
39.	(i) Lubricant oil, grease, brake oil and coolant. (ii) Lubricating preparation including cutting oil, nut-bolt release preparations, anti rust or anti corrosion preparations and mould release preparations based on lubricants and preparation of a kind used for the oil and grease treatment.	14	
40.	(i) Mattresses of coir or bonded rubber or foam or springs, air and foam pillows, feather filled pillows, pouffes and cushions and sleeping bags. (ii) All types of sheets made of foam or plastic foam or any other synthetic foam and articles made thereof but excluding packaging material All types of sheets and other articles made of foam or rubber or plastics foam or any other synthetic foam. (iii) Drapes and interior blinds, shower curtain or bed valances, foot	14	Substituted vide Not. No.F.12(59)FD/Tax/2014-79,dated 30.07.14 wef 14-07-2014

Schedule V

	mats, home furnishing articles (excluding made of coir).		
41.	<p>(i) Measuring devices whether electronic or non-electronic, including</p> <p>(a) Vernier calipers, screw gauge, depth gauge, coating thickness gauge, dial indicator, mitutoya cylinder gauge, precision thread ring gauge, precision plug gauge, colour comparator, industrial thermometers and parts and accessories thereof.</p> <p>(b) Dipping measures, pouring measures, conical measures, cylindrical measures.</p> <p>(c) Meter scales, measuring tapes, survey chains but excluding items mentioned in Schedule IV.</p> <p>(ii) surveying instruments and appliances including photogrammetrical surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; range finders, theodolites and tachometers.</p> <p>(iii) Scientific instruments and lab equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments, and mechanical instruments like microscopes, direction finding compasses, other navigational instruments and apparatus, Instruments and appliances for aeronautical or space navigation, echo sounding instruments, telescopic sights for fitting to arms, periscopes, lasers, other than laser diodes, excluding items mentioned in any other Schedule.</p> <p>(iv) Binoculars, monocular, opera glasses, optical telescope, astronomical instruments, microscopes, optical lenses(excluding lenses used in spectacles)</p>	14	
42.	Metal detectors, mine detectors and safety equipments.	14	
43.	Meters including electric power meter, water meter, fare meter, gas meter, outside micro meter, volt meter, ammeter, pedo meter etc.	14	
44.	Mosquito net, bird net, fish net.	14	
45.	<p>(i) Mosquito repellents of all kinds including electric or electronic devices for this purpose and their refills thereof.</p> <p>(ii) Cockroach killer, mosquito killer, rat killer and such items.</p> <p>(iii) Mosquito and fly killer equipment.</p> <p>(iv) Light traps and pheromone traps.</p>	14	
46.	Musical instruments not specified in any other Schedule.	14	
47.	Name-plates, illuminated name plates, address-plates, sign-plates, illuminated signs and similar plates, numbers, letters and other symbols of any material.	14	
48.	Natural and synthetic essential oils not specified in any other Schedule.	14	
49.	(i) Paints, enamels, cement based water colours, dry distempers, oil based distempers, emulsion paints	14	

Schedule V

	<p>including acrylic and plastic emulsion paints, lacquers including cellulose lacquers, varnishes, all types of synthetic adhesives, all types of polish, bale oil, white oil, double boiled linseed oil, all kinds of paint removers and all kinds of wall papers.</p> <p>(ii) French polish, bituminous and coal-tar blacks.</p> <p>(iii) Cellulose lacquers, nitro-cellulose lacquers and auto lacquers in any form.</p> <p>(iv) All kind of thinners and diluents including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and Tung oil.</p> <p>(v) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painter's fillings, non-refractory surfacing preparations for facades, indoor walls and false ceiling.</p> <p>(vi) Primers of all kinds.</p> <p>(vii) Wall putty.</p> <p>(viii) Paint rollers and paint gun.</p> <p>(ix) Abrasive paper (regmal).</p>		
50.	Pan chutney, mouth fresheners, menthol, peppermint, and such articles.	14	
51.	<p>Polish, polish cream, wax polish and other similar preparations (excluding wax)</p> <p>(i) Polish and creams for leather, footwear, stone, wood, furniture, floors, coachwork, glass, metal, scouring pastes, powders and similar preparations.</p> <p>(ii) Shoe whitener and colourant.</p> <p>(iii) Car polish, car shampoo and scratch remover.</p>	14	
52.	<p>(i) Plastic goods sold under brand name registered or applied for under the Trade Marks Act, 1999.</p> <p>(ii) Unbranded plastic household goods of value above Rs 200/-.</p> <p>(iii) Plastic grill of all kinds.</p>	14	
53.	<p>(i) Ply and plywood, flush door, hard board, card board, grass board, MDF board, particle board, block board, insulation board, laminated board, batten board, hard or soft wall ceiling, floor board and similar board of wood of all kinds whether or not containing any material other than wood;</p> <p>(ii) All type of veneers.</p> <p>(iii) Linoleum and laminated sheets such as sunmica, formica, decolam and the like . Laminated board or sheet of all varieties and description including expanded polystyrene, all kinds of mica, sunmica, formica, decolam, worked mica and articles of mica including agglomerated or reconstituted mica, whether or not on a support of paper, paper board or </p>	14	<p>Substituted vide Not. No.F.12(59)FD/Tax/2014-79,dated 30.07.14 wef 14-07-2014</p>

Schedule V

	other materials.		
54.	Perambulator including push chair for babies and spare parts, accessories and components thereof.	14	
55.	(i) Plant and machinery of all kinds worked by electric power, nuclear power, hydro-dynamic and steam power, diesel or petrol, furnace oil, kerosene, coal including coke and charcoal and any other form of fuel or power and parts and accessories thereof (excluding goods specifically mentioned in any other Schedule). (ii) Hot mix plant, paver finishing machine and road roller.	14	
56.	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts.	14	
57.	Rope and rassi, iron ropes including twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastic (excluding rope made of natural fiber).	14	
58.	Rubber products, synthetic rubber products and products made of mixture of natural rubber and synthetic rubber not mentioned in any other Schedule.	14	
59.	Statue made of marble, stone, metal and any other material (excluding idols of deities made of stone or marble or clay or plaster of paris and clay lamps).	14	Deleted vide Not. No.F.12(59)FD/Tax/2014-79, dated 30.07.14 wef 14-07-2014
60.	(i) Sanitary ware of every description, wash basins, pedestals, bidets, water closet pans, flushing cisterns, urinals, commodes, sinks and bath tubs of all material. (ii) All kind of bath fittings and fixtures, taps, valves and cocks, showers, mixtures and other bathroom accessories and parts thereof.	14	
61.	Sanitary napkins, baby napkins, freshener tissue napkins and diapers of all kinds.	14	
62.	Saccharine.	14	
63.	Sheet of pvc including pvc sheet printed with design.	14	
64.	Security systems, cctv-camera, infra-red camera and apparatus, GPS and tracking systems, fire alarm and theft alarm.	14	
65.	Strong room or vault doors and ventilators, armored or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffer, safe deposit lockers, locker cabinets and steel almirah.	14	
66.	Suit cases, brief cases, travelling bags (plastic moulded or not), dispatch cases, purses, hand bags, vanity bags, vanity cases and vanity boxes, strolly and soft luggage articles.	14	
67.	(i) Talcum powder, prickly heat powder, sandalwood powder including their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani. (ii) Shampoo of all varieties and forms, hair and body cleaning powder, cream, lotion or liquid and hair grooming products including their medicated and	14	Substituted vide Not. No.F.12(59)FD/Tax/2014

Schedule V

	<p>antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani.</p> <p>(iii) Hair oil including almond oil, amla oil, sandalwood oil and other oils like keo karpin, hair & care, dabur-vatika and their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani; coconut oil packed in small containers upto 200 ml..</p> <p>Hair oil including almond oil, amla oil, sandalwood oil, coconut oil and other oils e.g. keo karpin, hair & care, dabur vatika including their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani.</p> <p>(iv) Face creams and body creams, face lotions and body lotions, face packs, cleansing liquids and moisturizers including their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani.</p> <p>(v) Make-up articles, lipsticks, nail polishes, nail varnishes, nail paints, nail polish removers, eye liners, eye lashes, eye and lip makeup preparations, manicure and pedicure materials and equipments.</p> <p>(vi) Personal deodorants and anti-perspirants, perfumes and other bath preparations, scents, snow and cream, eau de cologne, solid colognes, complexion rouge, hair dyes & color, hair fixtures, hair sprayers, hair removers, hair creams and similar products whether medicated or not.</p> <p>(vii) Tooth paste, tooth powder, dentifrices, mouth washes whether medicated or not and tongue cleaner.</p> <p>(viii) Professional beauty care equipments.</p> <p>(ix) Shaving sets, safety razors, razor blades, razor cartridges, shaving creams, foam, gel, soap, after shave lotion. Pre-shave, shaving or after shave preparations.</p>		4-79,dated 30.07.14 wef 30-07-2014
68.	<p>Timber and wood (excluding timber of safeda, adusa and fire wood).</p> <p>Explanation:- Timber includes all kinds of wood, logs, planks, rafters of any size or variety.</p>	14	
69.	<p>Torch light and its bulbs excluding solar and LED torch.</p> <p>Torch light and its bulbs excluding solar torch.</p>	14	Substituted vide Not. No.F.12(59)FD/Tax/2014-79,dated 30.07.14 wef 14-07-2014
70.	<p>(i) Traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like, with outer surface of leather/ composition leather/ patent leather.</p> <p>(ii) Bags and cases, belts, wallets, satchels, jewellery box, articles of apparel and clothing accessories of leather/composition leather like jackets and gloves, mittens, mitts.</p> <p>(iii)Articles of leather/composition leather used in machinery or mechanical appliances or for other technical uses other than leather belting for machinery.</p>	14	
71.	<p>Tyres, tubes and flaps of vehicles including hydraulic excavators, heavy loader, wheel loading shovel and such other equipments (other than tyres, tyre tubes and flaps of</p>	14	

Schedule V

	bicycles, tri-cycles, cycle rickshaws, tractors, power tillers, threshers and harvesters, and wheel-chairs).		
72.	Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermal jugs, ice buckets, ice boxes, ice bags, tins and receptacles to keep food or beverages or other articles hot or cold and components and parts thereof.	14	
73.	(i) Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical-timers, time-records, auto print time punching clocks, time-registers, instrument panel clocks of all kinds including all such electronic devices and parts and accessories thereof. (ii) Watch bands, watch bracelets, watch chains and watch straps.	14	
74.	Water purifier, water filter of all types and descriptions including RO System.	14	
75.	Water coolers, hot-cold water dispenser and such other product including parts and accessories thereof.	14	
76.	Weighing bridge including parts and accessories thereof.	14	
77.	X-ray film and films and paper used in CT scan, MRI, Sonography and other medical equipment.	14	
78.	Goods not covered in any Schedule appended to the Act or under any notification issued under section 4 of the Act. Goods not covered in any Schedule appended to the Act or under any notification issued under section 6 of the Act.	14	Substituted vide Not. No.F.12(59)FD/Tax/2014-79,dated 30.07.14 wef 30-07-2014

Schedule VI

SCHEDULE VI

[See section 4]

Goods Taxable at 20% and above

S.No.	Description of Goods	Rate of Tax %	Condition, if any
1.	2.	3.	4.
1	High and Light Speed Diesel Oil	18	
2	Molasses.	20	
3	Foreign Liquor, Indian Made Foreign Liquor and Beer: (a) When sold to the dealers having retail off licenses issued by Excise Department, Government of Rajasthan. (b) When sold to the dealers not covered in (a) above.	30 20	
4	Tobacco and its products	20 40 50 65	<i>Amended vide Not. No. F.12 (25) FD/Tax/ 11-133, dated 09.03.11</i> <i>Amended vide Not. No. F.12 (15) FD/Tax/ 12-120, dated 26.03.12</i> <i>Amended w.e.f. 06.03.2013</i>
5	Petrol.	28 26	<i>Amended vide Not. No. F.12 (15) FD/Tax/ 12-120, dated 26.03.12</i>
6	Opium	50	
7	Goods of Special Importance as specified in Section 14 of the CST Act, 1956, except the goods included in Schedule I or III appended to the RVAT Act, 2003	4 5	<i>Inserted vide Not. No. F.-- (--) FD/Tax/ -----, dated 10.03.10</i> <i>Amended vide F.12(46)FD/Tax/11-07, Dated 15.04.2011</i>
8	All types of Motor Vehicles (Other than tractors) including two and three wheelers including their parts and accessories	15	<i>Inserted vide Not. No. F.12 (25) FD/Tax/ 11-133, dated 09.03.11</i>
9	Air Conditioner and refrigerator	15	<i>Inserted vide Not. No. F.12 (25) FD/Tax/ 11-133, dated 09.03.11</i>
10	Mineral Water and water Sold in Sealed Containers	15	<i>Inserted vide Not. No. F.12 (25) FD/Tax/ 11-133, dated 09.03.11</i>
11	Aerated Water	15	<i>Inserted vide Not. No. F.12 (25) FD/Tax/ 11-133, dated 09.03.11</i>

Schedule VI

12	Aviation Turbine Fuel	20	<i>Inserted vide Not. No. F.12 (25) FD/Tax/ 11-133, dated 09.03.11</i>
13	Pan Masala	40 50 65	<i>Inserted vide Not. No. F.12 (25) FD/Tax/ 11-133, dated 09.03.11</i> <i>Amended vide Not. No. F.12 (15) FD/Tax/12-120, dated 26.03.12</i> <i>Amended w.e.f. 06.03.2013</i>
14	All types of used motor vehicles	2.5	<i>Inserted vide Not. No. F.12 (59) FD/Tax/2014-14, dated 14.07.14</i>
15	Oilseeds	3.0	<i>Inserted vide Not. No. F.12 (59) FD/Tax/2014-14, dated 14.07.14</i>
16	Polyester filament yarn	2.0	<i>Inserted vide Not. No. F.12 (59) FD/Tax/2014-71, dated 18.07.14</i>
17	Dhaniya in whole form	2.0	<i>Any amount of tax charged or collected over and above;2 percent, shall also be; deposited with the state government and already deposited tax shall not be refunded .</i> <i>Inserted vide Not. No. F.12 (31) FD/Tax/2013-101, dated 19.08.14</i>

Tax Rate on weight, unit, volume or measure

S.No.	Item	Rate of Tax
1	Other than filter cigarettes, of length not exceeding 60 mm	Rs. 350 per thousand
2	Other than filter cigarettes, of length not exceeding 60 mm but not exceeding 65 mm	Rs. 400 per thousand
3	Other than filter cigarettes, of length exceeding 65 mm but not exceeding 70 mm	Rs. 1000 per thousand
4	filter cigarettes, of length (including the length of filter being 11 mm or its actual length whichever is more) not exceeding 60 mm	Rs. 350 per thousand
5	filter cigarettes, of length (including the length of filter being 11 mm or its actual length whichever is more) of length exceeding 60 mm but not exceeding 65 mm	Rs. 400 per thousand
6	filter cigarettes, of length (including the length of filter being 11 mm or its actual length whichever is more) exceeding 65 mm but not exceeding 70 mm	Rs. 750 per thousand
7	filter cigarettes, of length (including the length of filter being 11 mm or its actual length whichever is more) exceeding 70 mm but not exceeding 75 mm	Rs. 1000 per thousand
8	filter cigarettes, of length (including the length of filter being 11 mm or its actual length whichever is more) exceeding 75 mm but not exceeding 85 mm	Rs. 1300 per thousand
9	Others	Rs. 1500 per thousand

Tax Rate on weight, unit, volume or measure

PART A

Item. No.	Description of goods		Tax Payable (in rupees)
	Variety of Stone	Size	
1	2		3
1	All type of Marble	Tiles below one square foot	0.40 per sq.ft
		Tappa/leera up to 2 feet width and 3.5 feet length	0.75 per sq.ft

PART B

(Goods other than mentioned in Part A above)

Item. No.	Description of goods		Tax Payable (in rupees)
	Variety of Stone	Size	
1	2		3
1	Makrana Marble White I	Length one foot to two feet	6.00 per sq.ft
		Length above two feet up to seven feet	11.00 per sq.ft
		Length above seven feet	20.00 per sq.ft
2	Makrana Marble White II	Length one foot to two feet	2.40 per sq.ft
		Length above two feet up to seven feet	3.10 per sq.ft
		Length above seven feet	4.50 per sq.ft
3	Makrana Marble White II	Length one foot to two feet	3.10 per sq.ft
		Length above two feet up to seven feet	3.50 per sq.ft
		Length above seven feet	6.50 per sq.ft
4	Makrana semialbeta	Length one foot to two feet	2.50 per sq.ft
		Length above two feet up to seven feet	2.80 per sq.ft
		Length above seven feet	3.60 per sq.ft
5	Makrana Adanga/Dungri/Pink	Length one foot to two feet	1.25 per sq.ft
		Length above two feet up to seven feet	1.70 per sq.ft
		Length above seven feet	2.10 per sq.ft
6	Makrana White Base Adanga	Length one foot to two feet	1.60 per sq.ft
		Length above two feet up to seven feet	2.60 per sq.ft
		Length above seven feet	3.40 per sq.ft
7	Makrana Kumari averae	Length one foot to two feet	0.65 per sq.ft
		Length above two feet up to seven feet	0.95 per sq.ft
		Length above seven feet	1.10 per sq.ft
8	Makrana Kumari White Base	Length one foot to two feet	0.85 per sq.ft

Tax Rate on weight, unit, volume or measure

		Length above two feet up to seven feet	1.30 per sq.ft	
		Length above seven feet	1.40 per sq.ft	
9	Rajasmand/Morwad/Agariya/Marble Grade A	Length upto two feet	1.30 per sq.ft	
		Length above two feet	2.10per sq.ft	
10	Rajasmand/Morwad/Agariya/Marble Grade B	Length upto two feet	0.90 per sq.ft	
		Length above two feet	1.45 per sq.ft	
11	Grade C of Rajasmand Morwad/Agariya Marble/Dharmeta/Bani/Sapol/Kekri/Sawar, Andhi Pista, Abu Adanga, Abu green and Abu Green and White, Bidasar, Udaipur Green and pink marble black aaspur Yellow pine, bhainslana, rampura, kayampura chhapolim paloda and banswara marble	Length upto two feet	0.75 per sq.ft	
		Length above two feet	1.10 per sq.ft	
12	Katni, majolim wonder and oman red marble grade a	Length upto two feet	1.70 per sq.ft	
		Length above two feet	2.00 per sq.ft	
13	Katni, majolim wonder and oman red marble grade b	Length upto two feet	1.50 per sq.ft	
		Length above two feet	1.75 per sq.ft	
14	Imported marble	Italian Satwaria	All size	60.00 per sq.ft
		Other than Italian Satwaria	All size	9.00 per sq.ft
15	All other types of marble not specified herein	More than one square foot	1.30 per sq.ft	
16	All type of Granite	Length upto two feet	1.80 per sq.ft	
17	Granite Jaisalmer (Lakha Red)/ Granite South Indian	Length upto two feet	4.50 per sq.ft	
18	Granite Jalore/Deogarh and others	Length upto two feet	3.25 per sq.ft	

