

## SCHEDULE A

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

(From 1.4.2005 to date)

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

**Note** - The abbreviation “%” in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods.

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	with effect from
(1)	(2)	(3)	(4)	
1.	Agricultural implements manually operated or animal driven as may be notified by the State Government, from time to time, in the <i>Official Gazette</i> .	-	Nil %	1.4.2005 to 31.1.2006
1.	Agricultural implements manually operated or animal driven as may be notified by the State Government, from time to time, in the <i>Official Gazette and components and parts of such implements</i> .	-	Nil %	1.2.2006 to date
2.	Aids and implements used by handicapped persons as may be notified by the State Government, from time to time, in the <i>Official Gazette</i> .	-	Nil %	1.4.2005 to 31.1.2006
2.	Aids and implements used by handicapped persons as may be notified by the State Government, from time to time, in the <i>Official Gazette and components and parts thereof</i> .		Nil %	1.2.2006 to date
<b>2A</b>	<b>Aircraft spare parts, as may be notified from time to time, by the State Government in the <i>Official Gazette</i></b>		<b>Nil %</b>	<b>1.8.2014 to date</b>
3.	Animal driven carts including bullock carts	-	Nil %	1.4.2005 to 31.1.2006
3.	<b>Animal driven carts including bullock carts and components, parts and accessories thereof (excluding bearings, tubes and tyres).</b>	-	<b>Nil %</b>	<b>1.2.2006 to date</b>
4.	Aquatic feed, cattle feed, poultry feed, their concentrates, animal feed supplements and animal feed additives, grass, hay, straw, cotton seed oil cakes excluding, a) other oil cakes, b) all varieties of de-oiled cakes.	-	Nil %	1.4.2005 to 30.4.2005
4.	(a) Aquatic feed, cattle feed, poultry feed, their concentrates, additives and supplements; (b) Grass, hay, straw; (c) Husk and bran of cereals and pulses, and de-oiled cakes, but excluding - i) other oil cakes, ii) Rice bran	-	Nil %	1.5.2005 to 30.4.2010
4	(a) Aquatic feed, cattle feed, poultry feed, their concentrates, additives and supplements; (b) Grass, hay, straw; (c) Husk and bran of cereals and pulses, sarki pend and de-oiled cakes, but excluding - i) other oil cakes, ii) rice bran	-	Nil %	1.5.2010 to 31.3.2013

4	<b>(a) Aquatic feed, cattle feed, poultry feed, their concentrates, additives and supplements;</b>	-	Nil %	1.4.2013 to date
	<b>(b) Grass, hay, straw;</b>			
	<b>(c) Husk and bran of cereals and pulses, sarki pend and de-oiled cakes, but excluding -</b>			
	<b>i) other oil cakes,</b>			
	<b>ii) (deleted)</b>			
5	<b>Betel leaves.</b>	-	Nil %	1.4.2005 to date
6	Books including almanacs, panchangs, timetables for passenger transport services and periodicals but excluding annual reports, application forms, account books, calenders, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes.	-	Nil %	1.4.2005 to 30.4.2005
6	Books including almanacs, panchangs, timetables for passenger transport services and periodicals, maps charts, orreries and globes, but excluding - annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes.	-	Nil %	1.5.2005 to 31.1.2006
6	Books, that is to say, every volume or part or division of a volume including almanacs, panchangs, time tables for passenger transport services and periodicals, maps, charts, orreries and globes, but excluding-annual reports, application forms, account books, balance sheets, calenders, diaries, catalogues, race cards, publications which mainly publicise goods, services and articles for commercial purposes and publications which contain space exceeding eight pages for writing.	-	Nil %	1.2.2006 to 31.3.2015
6	<b>(a) Books, that is to say, every volume or part or division of a volume including almanacs, panchangs, time tables for passenger transport services and periodicals, maps, charts, orreries and globes, but excluding-annual reports, application forms, account books, balance sheets, calenders, diaries, catalogues, race cards, publications which mainly publicise goods, services and articles for commercial purposes and publications which contain space exceeding eight pages for writing.</b>		Nil %	1.4.2015 to date
	<b>(b) Graph book, Laboratory notebook, Drawing book and Work book.</b>			
7	<b>Bread (excluding pizza bread), in loaf, rolls or in slices, toasted or otherwise except when served for consumption.</b>	-	Nil %	1.4.2005 to date
8	<b>Broomsticks and brushes of a type used to clean floor including toilet floor.</b>	-	Nil %	1.4.2005 to date
9	Cereals and pulses (during the period from 1st April, 2005 to 31st March, 2006) in whole grain, split or broken form-other than those to which any other entry in this Schedule or any other Schedule applies.	-	Nil %	1.4.2005 to 30.4.2005
9	<b>Cereals (other than paddy, rice and wheat) in whole grain, split or broken form and their flour whether sold singly or in mixed form</b>	-	Nil %	1.5.2005 to date

9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;	-	Nil %	1.5.2005 to 31.3.2006
	(b) the flour of wheat and rice including atta, maida, rawa and suji ;			
	(c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,			
	sold during the period from 1st May 2005 to 31st March, 2006.			
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;	-	Nil %	1.5.2006 to 30.9.2006
	(b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form;			
	(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,			
	sold during the period from 1st May2006 to 30th September, 2006.			
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;	-	Nil %	1.5.2006 to 31.3.2010
	(b) The flour of wheat & rice including atta, maida, rawa and suji whether sold singly or in mixed form;			
	(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,			
	sold during the period from 1st May 2006 to 31st March 2010.			
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;	-	Nil %	1.4.2010 to 31.3.2011
	(b) The flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form;			
	(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,			
	sold during the period from 1st May 2006 to 31st March 2011 or the date on which the Goods and Services Tax Act comes into force, whichever is earlier.			
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;	-	Nil %	1.4.2011 to 31.3.2012
	(b) The flour of wheat & rice including atta, maida, rawa and suji whether sold singly or in mixed form;			
	(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,			
	sold during the period from 1st May 2006 to 31st March 2012			
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;	-	Nil %	1.4.2012 to 31.3.2013
	(b) The flour of wheat & rice including atta, maida, rawa and suji whether sold singly or in mixed form;			
	(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,			
	sold during the period from 1st May 2006 to 31st March 2013			
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;	-	Nil %	1.4.2013 to 31.3.2014
	(b) The flour of wheat & rice including atta, maida, rawa and suji whether sold singly or in mixed form;			
	(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,			
	sold during the period from 1st May 2006 to 31st March 2014			

9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;	-	Nil %	1.4.2014 to 31.3.2015
	(b) The flour of wheat & rice including atta, maida, rawa and suji whether sold singly or in mixed form;			
	(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,			
	sold during the period from 1st May 2006 to 31st March 2015			
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;	-	Nil %	1.4.2015 to 31.3.2016
	(b) The flour of wheat & rice including atta, maida, rawa and suji whether sold singly or in mixed form;			
	(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,			
	sold during the period from 1st May 2006 to 31st March 2016			
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;		Nil %	1.4.2016 to 31.3.2017
	(b) The flour of wheat & rice including atta, maida, rawa and suji whether sold singly or in mixed form;			
	(c) The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals,			
	sold during the period from 1st May 2006 to 31st March 2017			
10	Chalk Stick.	-	Nil %	1.4.2005 to date
11	Charcoal and Badami Charcoal	-	Nil %	1.4.2005 to date
12	Charkha, Ambar Charkha and other implements used in the production of handspun yarn.	-	Nil %	1.4.2005 to 30.4.2005
12	Charkha, Ambar Charkha and other implements used in the production of handspun yarn Khadi garments, made-ups and other goods prepared from hand-spun yarn.	-	Nil %	1.5.2005 to 31.1.2006
12	(a) Charkha, Ambar Charkha, and other implements used in the production of handspun yarn and components, parts and accessories of any of them,	-	Nil %	1.2.2006 to date
	(b) Khadi garments,			
	(c) Made-ups and other goods prepared from handspun yarn.			
12A	Drugs for treatment of Cancer, as may be notified from time to time, by the State Government, in the Official Gazette.	-	Nil %	1.4.2015 to 31.3.2016
12A	(1) Drugs for treatment of Cancer, as may be notified from time to time, by the State Government, in the Official Gazette.		Nil %	1.4.2016 to date
	(2) Mammography machines, used for the diagnosis of Breast Cancer.		Nil %	1.4.2016 to date
12B	Drugs and medical equipments used in dialysis for the treatment of patients suffering from kidney disease, as may be notified from time to time , by the State Government, in the Official Gazette .		Nil%	2.1.2016 to date

13	Handlooms, their parts, accessories, attachments and auxillary machines as may be notified by the State Government from time to time, in the <i>Official Gazette</i> .		Nil %	1.4.2005 to date
13A	Hybrid electric buses and battery operated buses, sold to public transport undertakings in the State, for public transportation.		Nil %	1.4.2016 to date
14	Gandhi Topi.		Nil %	1.4.2005 to date
15	Clay lamps.	-	Nil %	1.4.2005 to date
16	Contraceptives of all types	-	Nil %	1.4.2005 to date
17	Cotton and silk yarn in hank	-	Nil %	1.4.2005 to date
18	Curd, Lassi, butter milk and separated milk except when served for consumption.	-	Nil %	1.4.2005 to 31.1.2006
18	(a) <i>Buttermilk,</i>	-	Nil %	1.2.2006 to date
	(b) <i>Separated milk,</i>			
	(c) <i>Lassi,</i>			
	(d) <i>Curd (excluding curd whether or not sweetened or flavoured when sold under a brand name), Except when served for consumption.</i>			
19	Earthen pot.	-	Nil %	1.4.2005 to date
20	Electricity.	-	Nil %	1.4.2005 to date
21	Firewood.	-	Nil %	1.4.2005 to 30.4.2005
21	Firewood excluding casuarina poles and eucalyptus logs and cut sizes thereof.	-	Nil %	1.5.2005 to 31.12.2007
21	(a) Firewood excluding Casuarina Poles and eucalyptus logs and cut sizes thereof,	-	Nil %	1.1.2008 to date
	(b) Fuel made from solid waste procured from any local bodies or on their behalf.			
	(c) Biomass pellets.	-	Nil %	
21A	L. P. G. supplied in cylinders containing upto 14.5 kg. of L.P.G., for domestic use.	-	Nil %	7.6.2008 to 31.3.2012
21A	Deleted	-	-	w.e.f. 1.4.2012
22	Fishnet and fishnet fabrics	-	Nil %	1.4.2005 to 30.4.2005
22	Fishnet and fishnet fabrics, fish seeds, prawn seeds and shrimp seeds.	-	Nil %	1.5.2005 to date
23	Fresh plants, saplings and natural flowers excluding Mahua flowers.	-	Nil %	1.4.2005 to date
24	Fresh vegetables and potatoes, sweet potatoes, yam (elephant's foot), onions, fresh fruits excluding wet dates.	-	Nil %	1.4.2005 to 31.1.2006
24	Fresh vegetables and potatoes, sweet potatoes, yam (elephant's foot), onions, fresh fruits excluding wet dates except when sold in frozen state or in sealed container.	-	Nil %	1.2.2006 to date
25	Garlic and Ginger	-	Nil %	1.4.2005 to date

26	Glass Bangles	-	Nil %	1.4.2005 to 30.4.2005
26	Bangles made from any material except precious metals.	-	Nil %	1.5.2005 to date
26A	Copyrights, for distribution and exhibition of cinematographic films in theatres and cinema halls, sold during the period commencing on the 1st April 2005 and ending on the 30th April 2011.		Nil %	1.4.2005 to 30.4.2011
27	Goods of incorporeal or intangible character, other than those notified under entry 39 in Schedule C.	-	Nil %	1.4.2005 to date
27A	Hand pumps used for pumping water.	-	Nil %	1.4.2013 to date
27B	Handicrafts made of bamboo, excluding bamboo furniture.		Nil %	1.4.2016 to date
28	Human blood and human blood plasma.	-	Nil %	1.4.2005 to 31.1.2008
28	Human blood and its components and products thereof.	-	Nil %	1.2.2008 to date
29	Idols of deities in clay or Plaster of Paris	-	Nil %	1.4.2005 to date
30	Indigenous handmade musical instruments as may be notified by the State Government from time to time, in the <i>Official Gazette</i> .	-	Nil %	1.4.2005 to 31.1.2006
30	Indigenous handmade musical instruments as may be notified by the State Government from time to time in the <i>Official Gazette</i> and components, and parts thereof.	-	Nil %	1.2.2006 to date
31	Kumkum in any form including bindi, alta and sindur	-	Nil %	1.4.2005 to date
32	Leaf plates and cups	-	Nil %	1.4.2005 to date
33	Meat, flesh of poultry and seafood, including fish, prawns, lobsters, crabs and shrimps except when sold in frozen state or in a sealed container; Eggs in shell, cattle excluding horses, sheep, goats, pigs and poultry.	-	Nil %	1.4.2005 to 31.1.2006
33	(1) (a) Raw meat, (b) Raw flesh of poultry, (c) Raw seafood including fish, prawns, lobsters, crabs, and shrimps except when sold in frozen state or in sealed container; (2) Eggs in shell, (3) Sheep, goats, pigs, poultry and cattle excluding horses.	-	Nil %	1.2.2006 to date
34	Milk, that is to say, animal milk in liquid form except when served for consumption and excluding,- (a) condensed milk whether sweetened or not, and (b) milk containing any ingredients (other than milk fat, milk powder, or as the case may be, solid non fat) and sold under a brand name.	-	Nil %	1.4.2005 to date
35	National Flag	-	Nil %	1.4.2005 to date
36	Non-judicial stamp paper when sold by Government Treasuries; postal items like envelopes, post cards, etc., when sold by Government.	-	Nil %	1.4.2005 to 31.3.2013

36	(1) Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government;	-	Nil %	1.4.2013 to date
	(2) Postal items like envelopes, post cards, etc. when sold by the Government;			
	(3) Philatelic material such as Postal Stamp, Postal Envelope, Postal Stationery, Pigeonogram, Rocketgram and First Day Cover.			
37	Organic manure (excluding oil cakes and de-oiled cakes).	-	Nil %	1.4.2005 to date
38	Plantain leaves	-	Nil %	1.4.2005 to 7.8.2006
38	Rakhee	-	Nil %	8.8.2006 to date
39	Poha, lahya and chirmura	-	Nil %	1.4.2005 to 31.7.2014
39	(a) Poha, lahya and chirmura	-	Nil %	1.8.2014 to date
	(b) Roasted gram and dalwa			
40	Raw wool	-	Nil %	1.4.2005 to date
41	Seeds of all types	-	Nil %	1.4.2005 to 30.4.2005
41	Seeds excluding seeds to which any other entry of schedule 'C' applies.	-	Nil %	1.5.2005 to date
42	Semen including frozen semen	-	Nil %	1.4.2005 to date
43	Silk worm laying, cocoon and raw silk	-	Nil %	1.4.2005 to date
44	Slate and slate pencils but not including writing boards	-	Nil %	1.4.2005 to date
45	Sugar, fabrics and tobacco as described, from time to time, in column (3) of the First Schedule to the Additional Duties of Excise (Goods of Special Importance), Act, 1957(58 of 1957).	-	Nil %	1.4.2005 to 31.1.2006
45	Sugar, fabrics and tobacco as described, from time to time, in column (3) of the First Schedule to the Additional Duties of Excise (Goods of Special Importance), Act, 1957(58 of 1957). Explanation : For removal of doubts, it is hereby declared that tobacco shall not include Pan masala, that is to say, any preparation containing betel nuts and tobacco and any one or more of the following ingredients, namely:- (i) lime; and (ii) Kattha (catechu), whether or not containing any other ingredients such as cardamom, copra and menthol.	-	Nil %	1.2.2006 to 31.3.2007
45	Sugar and fabrics as described from time to time in column (3) of the First Schedule to the Additional Duties of Excise [Goods of Special Importance], Act, 1957 (58 of 1957).	-	Nil %	1.4.2007 to 31.3.2010
45	Sugar and fabrics as described from time to time in column (3) of the First Schedule to the Additional Duties of Excise [Goods of Special Importance], Act, 1957 (58 of 1957) but excluding those specified in schedule 'C'.	-	Nil %	1.4.2010 to 7.4.2011

45	Sugar and fabrics as described from time to time in column (3) of the First Schedule to the Additional Duties of Excise [Goods of Special Importance], Act, 1957 (58 of 1957) as it stood prior to the date on which the Finance Act, 2011 comes into force, but excluding those specified in schedule 'C'.	-	Nil %	8.4.2011 to date
45A	(a) unmanufactured tobacco covered under Tariff Heading No. 2401 of the Central Excise Tariff Act, 1985 (5 of 1986)	-	Nil %	1.4.2007 to 31.3.2012
	(b) biris covered under tariff item No. 24031031, 24031039, of the Central Excise Tariff Act, 1985 (5 of 1986).	The Central Excise Tariff Item No. 24031090 has been deleted by Corrig. Dated 09.07.2007		
45A	(a) unmanufactured tobacco covered under Tariff Heading No. 2401 of the Central Excise Tariff Act, 1985 (5 of 1986); (b) deleted w.e.f. 1.4.2012 "Explanation-For the removal of the doubts, it is hereby declared that the unmanufactured tobacco shall not include unmanufactured tobacco when sold in packets under the Brand name."	-	Nil %	1.4.2012 to 31.3.2013
45A	(deleted )	-		w.e.f. 1.4.2013
46	Tender green coconut	-	Nil %	1.4.2005 to date
47	Toddy, Neera and Arak	-	Nil %	1.4.2005 to date
48	Unprocessed salt.	-	Nil %	1.4.2005 to 30.4.2005
48	Salt, that is to say, common salt including iodised salt.	-	Nil %	1.5.2005 to date
49	Water other than,- (a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (b) water sold in sealed container.	-	Nil %	1.4.2005 to 31.1.2006
49	Water other than,- (a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (b) water sold in sealed container. (c)water for injection	-	Nil %	1.2.2006 to date
50	(a) Goods covered by Public Distribution System, (except kerosene) (b) Goods supplied from bond to foreign going ships and aircrafts, (c) Goods sold to in-transit passengers (both incoming and outgoing) at the duty free shops at the International Airport, Mumbai run by the India Tourism Development Corporation.	-	Nil %	1.5.2005 to 31.1.2006
50	(a) Goods distributed through the Public Distribution System, (except kerosene) (b) Goods supplied from bond to foreign going ships and aircrafts,	-	Nil %	1.2.2006 to date

	<b>(c) Goods sold to in-transit passengers (both incoming and outgoing) at the duty free shops at the International Airport, Mumbai.(***)</b>			
51	(i) Papad ii) Gur iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra. vi) Solapuri chaddars; vii) Towels; viii) Wet dates. sold during the period from 1st May 2005 to 31st March, 2006:-	-	Nil %	1.5.2005 to 31.1.2006
51	(i) Papad except when served for consumption ii) Gur iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra. vi) Solapuri chaddars; vii) Towels; viii) Wet dates. sold during the period from 1st May 2005 to 31st March 2006:-		Nil %	1.2.2006 to 31.3.2006
51	(i) Papad except when served for consumption ii) Gur iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra. vi) Solapuri chaddars; vii) Towels; viii) Wet dates. sold during the period from 1st May 2006 to 30th September 2006.	-	Nil %	1.5.2006 to 30.9.2006
51	(i) Papad except when served for consumption ii) Gur iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra. vi) Solapuri chaddars; vii) Towels;	-	Nil %	1.10.2006 to 31.3.2010

	viii) Wet dates, sold during the period from 1st May 2006 to 31st March 2010			
51	(i) Papad except when served for consumption ii) Gur iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra; vi) Solapuri chaddars; vii) Towels; viii) Wet dates, sold During the period from 1st May 2006 to 31st March 2011 or the date on which the Goods and Service Tax Act comes into force, whichever is earlier.	-	Nil %	1.4.2010 to 31.3.2011
51	(i) Papad except when served for consumption ii) Gur iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra. vi) Solapuri chaddars; vii) Towels; viii) Wet dates, sold during the period from 1st May 2006 to 31st March 2012	-	Nil %	1.4.2011 to 31.3.2012
51	(i) Papad except when served for consumption ii) Gur iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra. vi) Solapuri chaddars; vii) Towels; viii) Wet dates, sold during the period from 1st May 2006 to 31st March 2013	-	Nil %	1.4.2012 to 31.3.2013
51	(i) Papad except when served for consumption ii) Gur iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form;	-	Nil %	1.4.2013 to 31.3.2014

	iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra. vi) Solapuri chaddars; vii) Towels; viii) Wet dates, sold during the period from 1st May 2006 to 31st March 2014			
51	(i) Papad except when served for consumption ii) Gur iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra. vi) Solapuri chaddars; vii) Towels; viii) Wet dates, Sold during the period from 1st May 2006 to 31st March 2015	-	Nil %	1.4.2014 to 31.3.2015
51	(i) Papad except when served for consumption ii) Gur iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra. vi) Solapuri chaddars; vii) Towels; viii) Wet dates, sold during the period from 1st May 2006 to 31st March 2016	-	Nil %	1.4.2015 to 31.3.2016
51	(i) Papad except when served for consumption; ii) Gur ; iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form; iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; v) Coconut in shell and separated kernel of coconut, other than copra; vi) Solapuri chaddars;		Nil %	1.4.2016 to 31.3.2017

	vii) Towels;			
	viii) Wet dates,			
	sold during the period from 1st May 2006 to 31st March 2017			
52	Khandsari sugar	-	Nil %	16.11.2005 to date
53	Hurricane lantern and Kerosene lamp, kerosene lanterns, petromax lanterns, kerosene stoves, kerosene pressure stoves, petromax pressure lamps, pressure lamps, glass chimneys and lanterns, petromax gas mantles and accessories, components and parts of all of them.	-	Nil %	1.2.2006 to date
54	Lac, Shellac and their products sold during the period upto 31st March 2007.	-	Nil %	13.11.2006 to 31.3.2007
54	Lac, Shellac and their products.	-	Nil %	1.4.2007 to date
55	Incense sticks commonly known as, agarbatti, Dhoop, dhupkadi or dhupbatti.	-	Nil %	1.7.2009 to 30.4.2010
55	(a) Incense sticks commonly known as, agarbatti, Dhoop, dhupkadi or dhupbatti.	-	Nil %	1.5.2010 to 30.4.2011
	(b) Camphor			
	(c) Dhoop including Loban.			
55	(a) Incense sticks commonly known as, agarbatti, Dhoop, dhupkadi or dhupbatti.	-	Nil %	1.5.2011 to date
	(b) Camphor			
	(c) Dhoop including Loban and Ral.			
56	Solar energy devices as may be notified, from time to time, by State Government in the Official Gazette and spare parts thereof.]	-	Nil %	1.7.2009 to date
56A	Pre-fabricated domestic biogas units.	-	Nil %	1.5.2011 to date
57	Katha (catechu)	-	Nil %	1.5.2010 to date
58	Handmade Laundry Soap manufactured by units certified by the Maharashtra State Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960, but excluding detergent.	-	Nil %	1.5.2010 to date
59	Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st May 2012.	-	Nil %	1.6.2010 to 31.5.2012
59	Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st May 2013.	-	Nil %	1.6.2012 to 31.5.2013
59	Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st March 2014.	-	Nil %	1.6.2013 to 31.3.2014
59	Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st March 2015.	-	Nil %	1.4.2014 to 31.3.2015
59	Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st March 2016.	-	Nil %	1.4.2015 to 31.3.2016
59	Raisins and Currants sold during the period starting on the 1st June 2010 and ending on the 31st March 2017.	-	Nil %	1.4.2016 to 31.3.2017

59A	Retrofit kits, used to modify the vehicles of the handicapped persons, sold by the dealers, authorised by the testing agencies prescribed in the Central Motor Vehicle Rules, 1989.	-	Nil %	1.4.2016 to date
60	Sale of edible oil and oil cake manufactured and sold by the Tel Ghani Units registered under the Khadi and Village Industries Commission Act, 1956 or, as the case may be, with the Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960 for a turnover not exceeding rupees twenty lakh in a financial year.	The Unit shall be certified by the Joint Commissioner of Sales Tax (Registration) in Mumbai and the concerned Joint Commissioner of Sales Tax (VAT Administration) in the rest of the State.	Nil %	1.4.2012 to date
61	Sales of "Purak Poshan Aahar" by way of supplies made to the Aanganwadi Centres under the Integrated Child Development Scheme as specified in the Government Resolution, Women and Child Development Department, No. ICDS-2008/CR59/Taxation-5, dated the 24th August, 2009.	-	Nil %	1.4.2012 to date
62	Water meters sold to Local Bodies	-	Nil %	1.4.2013 to date
63	Motor vehicles having engine capacity upto 200cc, adapted or modified for use by handicapped persons	(1) The motor vehicles specified in column(2) shall be certified as "invalid carriage" in the Certificate of Registration issued under the Motor Vehicles Act, 1988. (2) The dealer effecting sale of such motor vehicles specified in column(2) shall retain a copy of the Certificate of Registration issued under the Motor Vehicles Act, 1988.	Nil %	27.12.2013 to date

## SCHEDULE B

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

(From 1.4.2005 to date)

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

**Note** - The abbreviation "%" in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods.

Sr. No.	Name of the commodity	Conditions And exceptions	Rate of Tax	with effect from
(1)	(2)	(3)	(4)	(5)

1	Articles made of precious metals of fineness not less than fifty per cent, whether or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured.	-	1%	1.4.2005 to 31.1.2008
1	Articles made of precious metals of fineness not less than fifty per cent, whether or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured and to which entry 105 in Schedule 'C' does not apply.	-	1%	1.2.2008 to 31.3.2013
1	Articles made of precious metals of fineness not less than fifty per cent, whether or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured and to which entry 105 in Schedule 'C' does not apply but excluding industrial goods and industrial tools to which entry 53A of Schedule "C" applies sold during the period starting on or after the 1st April, 2013 and ending on the 31st March, 2014	-	1.1%	1.4.2013 to 31.3.2014
1	Articles made of precious metals of fineness not less than fifty per cent, whether or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured and to which entry 105 in Schedule 'C' does not apply but excluding industrial goods and industrial tools to which entry 53A of Schedule "C" applies.(****)	-	1%	1.4.2014 to 30.9.2015
1	<b>Articles made of precious metals of fineness not less than fifty per cent, whether or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured and to which entry 105 in Schedule 'C' does not apply but excluding industrial goods and industrial tools to which entry 53A of Schedule "C" applies.(****)</b>		<b>1.2%</b>	<b>1.10.2015 to date</b>
2	Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them .	-	1%	1.4.2005 to 31.3.2013
	<i>Explanation:</i> For the purposes of this entry an alloy of precious metal means a precious metal of fineness of not less than fifty per cent.			
2	Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them sold during the period starting on or after the 1st April 2013 and ending on the 31st March 2014	-	1.1%	1.4.2013 to 31.3.2014
	<i>Explanation:</i> For the purposes of this entry an alloy of precious metal means a precious metal of fineness of not less than fifty per cent.			
2	Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them.(****)		1%	1.4.2014 to 30.9.2015
	<i>Explanation:</i> For the purposes of this entry an alloy of precious metal means a precious metal of fineness of not less than fifty per cent.			

2	Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them.(***)		1.2%	1.10.2015 to date
	Explanation: For the purposes of this entry an alloy of precious metal means a precious metal of fineness of not less than fifty per cent.			
3	Precious Stones including diamonds, semi precious stones and pearls whether real or cultured.	-	1%	1.4.2005 to 31.3.2013
3	Precious stones, semi-precious stones and pearls whether real or cultured but excluding those to which entry 3A of this SCHEDULE applies, when sold on or after the 1st April 2013.	-	1%	1.4.2013 to 30.9.2015
3A	Diamonds,-	-		
	(a) when sold during the period starting on or after the 1st April 2013 and ending on the 31st March 2014;	-	1.1%	1.4.2013 to 31.3.2014
	(b) when sold on or after the 1st April 2014.	-	1%	1.4.2014 to 30.9.2015
3	Precious Stones including diamonds, semi precious stones and pearls whether real or cultured.		1.2%	1.10.2015 to date
4	Imitation jewellery, beads of glass, plastic or of any metal other than precious metals parts and components thereof.	-	1%	1.7.2009 to 30.4.2010
4	Hairpins, Imitation Jewellery, beads of glass, plastics or of any metal other than precious metals and parts and components thereof.	-	1%	1.5.2010 to 30.9.2015
4	Hairpins, Imitation Jewellery, beads of glass, plastics or of any metal other than precious metals and parts and components thereof.		1.2%	1.10.2015 to date

### SCHEDULE C

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

(From 1.4.2005 to date)

#### LIST OF GOODS FOR WHICH THE RATE OF TAX IS BETWEEN 2% to 6% (including both)

**Note** - The abbreviation “%” in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods.

Sr. No.	Name of the commodity	Rate of Tax	with effect from	
(1)	(2)	(3)		
1.	Agricultural machinery and implements, other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types.	4%	1.4.2005 to 31.1.2006	
1	Agricultural machinery and implements, and components and parts thereof other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types.	4%	1.2.2006 to 31.3.2010	

1	Agricultural machinery and implements, and components and parts thereof other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types.	5%	1.4.2010 to 31.3.2016	
1	Agricultural machinery and implements, and components and parts thereof other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types.	5.5%	1.4.2016 to 16.9.2016	
1	<b>Agricultural machinery and implements, and components and parts thereof other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types.</b>	6%	<b>17.9.2016 to date</b>	
2	All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	4%	1.4.2005 to 31.3.2010	
2.	All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	5%	1.4.2010 to 31.3.2016	
2.	All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	5.5%	1.4.2016 to 16.9.2016	
2.	<b>All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)</b>	6%	<b>17.9.2016 to date</b>	
3.	All kinds of bricks including fly ash bricks and refractory bricks, asphaltic roofing tiles, earthen roofing tiles.	4%	1.4.2005 to 30.4.2005	
3	All kinds of bricks including fly ash bricks and (refractory bricks and monolithics), asphaltic roofing tiles, earthen roofing tiles.	4%	1.5.2005 to 31.3.2010	
3.	All kinds of bricks including fly ash bricks and refractory bricks and monolithics, asphaltic roofing tiles, earthen roofing tiles.	5%	1.4.2010 to 31.3.2013	
3	All kinds of bricks excluding paver blocks but including fly ash bricks and refractory bricks and monolithics, asphaltic roofing tiles, earthen roofing tiles.	5%	1.4.2013 to 31.3.2016	
3	All kinds of bricks excluding paver blocks but including fly ash bricks and refractory bricks and monolithics, asphaltic roofing tiles, earthen roofing tiles.	5.5%	1.4.2016 to 16.9.2016	
3	<b>All kinds of bricks excluding paver blocks but including fly ash bricks and refractory bricks and monolithics, asphaltic roofing tiles, earthen roofing tiles.</b>	6%	<b>17.9.2016 to date</b>	
3A	Barbed wire, wire mesh and chain link	5.5%	1.4.2016 to 16.9.2016	
3A	<b>Barbed wire, wire mesh and chain link</b>	6%	<b>17.9.2016 to date</b>	
4.	All types of yarn whether covered with any material or not other than cotton and silk yarn in hank; sewing thread; waste of any of them	4%	1.4.2005 to 31.3.2010	

4.	(a) Cotton yarn but not including cotton yarn waste;	4%	1.4.2010 to 30.4.2011	
	(a) Cotton yarn but not including cotton yarn waste;	5%	1.5.2011 to 31.3.2012	
	<b>(a) Cotton yarn but not including cotton yarn waste;</b>	<b>2%</b>	<b>1.4.2012 to date</b>	
	(b) Save as provided in clause (a) above, any yarn whether covered with any material or not; sewing thread, waste of any of them.	5%	1.4.2010 to 31.3.2016	
	excluding cotton and silk yarn in hanks as covered under entry 17 of Schedule A.			
	Explanation: For the purposes of this entry, as it stood from time to time, the "sewing thread" shall include embroidery thread.			
4	<b>(a) Cotton yarn but not including cotton yarn waste;</b>	2%	1.4.2012 to date	
	(b) Save as provided in clause (a) above, any yarn whether covered with any material or not; sewing thread, waste of any of them.	5.5%	1.4.2016 to 16.9.2016	
	excluding cotton and silk yarn in hanks as covered under entry 17 of Schedule A.			
	Explanation: For the purposes of this entry, as it stood from time to time, the "sewing thread" shall include embroidery thread.			
4	<b>(a) Cotton yarn but not including cotton yarn waste;</b>	2%	1.4.2012 to date	
	<b>(b) Save as provided in clause (a) above, any yarn whether covered with any material or not; sewing thread, waste of any of them.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
	excluding cotton and silk yarn in hanks as covered under entry 17 of Schedule A.			
	Explanation: For the purposes of this entry, as it stood from time to time, the "sewing thread" shall include embroidery thread.			
5.	Aluminum conductor steel reinforced.	4%	1.4.2005 to 31.3.2010	
5.	Aluminum conductor steel reinforced.	5%	1.4.2010 to 31.3.2016	
5.	Aluminum conductor steel reinforced.	5.5%	1.4.2016 to 16.9.2016	
5.	<b>Aluminum conductor steel reinforced.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
6.	Aluminum, its alloys and products as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	4%	1.4.2005 to 31.3.2010	
6.	Aluminum, its alloys and products as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	5%	1.4.2010 to 31.3.2016	
6.	Aluminum, its alloys and products as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	5.5%	1.4.2016 to 16.9.2016	
6.	<b>Aluminum, its alloys and products as may be notified, from time to time, by the State Government in the <i>Official Gazette</i>.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	

7.	Arecanut powder, betel nut and raw cashew nut.	4%	1.4.2005 to 31.3.2010	
7.	Arecanut powder, betel nut and raw cashew nut.	5%	1.4.2010 to 31.3.2016	
7.	Arecanut powder, betel nut and raw cashew nut.	5.5%	1.4.2016 to 16.9.2016	
7.	<b>Arecanut powder, betel nut and raw cashew nut.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
8.	Aviation Turbine Fuel sold to a Turbo-prop aircraft. <i>Explanation: For the purposes of this entry, "Turbo-prop aircraft" means an aircraft deriving thrust mainly from propeller, which may be driven by either turbine engine or piston engine.</i>	4%	1.4.2005 to 30.4.2011	
8.	<b>Aviation Turbine Fuel sold to a Turbo-prop aircraft.</b> <i>Explanation: For the purposes of this entry, "Turbo-prop aircraft" means an aircraft deriving thrust mainly from propeller, which may be driven by either turbine engine or piston engine.</i>	5%	<b>1.5.2011 to date</b>	
9.	Bagasse.	4%	1.4.2005 to 31.3.2010	
9.	Bagasse.	5%	1.4.2010 to 31.3.2016	
9.	Bagasse.	5.5%	1.4.2016 to 16.9.2016	
9.	<b>Bagasse.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
10.	Bamboo.	4%	1.4.2005 to 31.3.2010	
10.	Bamboo.	5%	1.4.2010 to 31.3.2012	
10.	Bamboo and bamboo products.	5%	1.4.2012 to 31.3.2016	
10.	Bamboo and bamboo products, excluding those to which entry 27B of Schedule A applies.	5.5%	1.4.2016 to 16.9.2016	
10.	<b>Bamboo and bamboo products, excluding those to which entry 27B of Schedule A applies.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
11.	Bearings.	4%	1.4.2005 to 31.3.2010	
11.	Bearings.	5%	1.4.2010 to 31.3.2016	
11.	Bearings.	5.5%	1.4.2016 to 16.9.2016	
11.	<b>Bearings.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
12.	Beedi leaves.	4%	1.4.2005 to 31.3.2010	
12.	Beedi leaves.	5%	1.4.2010 to 30.4.2012	
12.	(a) Beedi leaves (b) Beedi	5%	1.5.2012 to 31.3.2013	
12.	(a) Beedi leaves <b>(b) deleted w.e.f. 1.4.2013</b>	5%	1.4.2013 to 31.3.2016	
12.	(a) Beedi leaves	5.5%	1.4.2016 to 16.9.2016	

12.	<b>(a) Beedi leaves</b>	6%	17.9.2016 to date	
13	Beltings.	4%	1.4.2005 to 31.3.2010	
13.	Beltings.	5%	1.4.2010 to 31.3.2016	
13.	Beltings.	5.5%	1.4.2016 to 16.9.2016	
<b>13.</b>	<b>Beltings.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
14.	Bicycles, tricycles, cycle rickshaws.	4%	1.4.2005 to 30.4.2005	
14	Bicycles, tricycles, cycle rickshaws and parts, components and accessories and tyres and tubes thereof.	4%	1.5.2005 to 31.3.2010	
14	Bicycles, tricycles, cycle rickshaws and parts, components and accessories and tyres and tubes thereof.	5%	1.4.2010 to 31.3.2016	
14	Bicycles, tricycles, cycle rickshaws and parts, components and accessories and tyres and tubes thereof.	5.5%	1.4.2016 to 16.9.2016	
<b>14</b>	<b>Bicycles, tricycles, cycle rickshaws and parts, components and accessories and tyres and tubes thereof.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
15.	Biomass briquettes.	4%	1.4.2005 to 31.3.2010	
15.	Biomass briquettes.	5%	1.4.2010 to 31.3.2016	
15.	Biomass briquettes.	5.5%	1.4.2016 to 16.9.2016	
<b>15.</b>	<b>Biomass briquettes.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
16.	Bone meal.	4%	1.4.2005 to 31.3.2010	
16.	Bone meal.	5%	1.4.2010 to 31.3.2016	
16.	Bone meal.	5.5%	1.4.2016 to 16.9.2016	
<b>16.</b>	<b>Bone meal.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
17.	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940 (23 of 1940)	4%	1.4.2005 to 31.3.2010	
17.	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940(23 of 1940)	5%	1.4.2010 to 31.3.2016	
17.	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940(23 of 1940)	5.5%	1.4.2016 to 16.9.2016	
<b>17.</b>	<b>Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940(23 of 1940)</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
17A	Cashew shell	5%	1.4.2015 to 31.3.2016	
17A	Cashew shell	5.5%	1.4.2016 to 16.9.2016	
<b>17A</b>	<b>Cashew shell</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
18.	Castings of non-ferrous metals.	4%	1.4.2005 to 31.3.2010	

18.	Castings of non-ferrous metals.	5%	1.4.2010 to 31.3.2016	
18.	Castings of non-ferrous metals.	5.5%	1.4.2016 to 16.9.2016	
<b>18.</b>	<b>Castings of non-ferrous metals.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
19.	Centrifugal, monobloc and submersible pumps and parts thereof.	4%	1.4.2005 to 30.4.2005	
19	Centrifugal, monobloc and submersible pumps and pump sets and parts thereof	4%	1.5.2005 to 31.3.2010	
19	Centrifugal, monobloc and submersible pumps and pump sets and parts thereof	5%	1.4.2010 to 31.3.2016	
19	Centrifugal, monobloc and submersible pumps and pump sets and parts thereof	5.5%	1.4.2016 to 16.9.2016	
<b>19</b>	<b>Centrifugal, monobloc and submersible pumps and pump sets and parts thereof</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
20.	Cereals & pulses (with effect from 1st April 2006 onwards) in whole grain, split or broken form other than those to which any other entry in this Schedule or any schedule applies.	4%		
20	Rice, wheat and pulses in whole grain, split or broken form sold on or after 1st April 2006 .	4%		
20	Paddy and rice, wheat and pulses in whole grain, split or broken form sold on or after 1st October 2006 .	4%		
20	Paddy and rice, wheat and pulses in whole grain, split or broken form sold on after 1st April 2010.	4%		
<b>20</b>	<b>Deleted</b>		<b>w.e.f. 1.4.2010</b>	
21	Clay	4%	1.4.2005 to 30.4.2005	
21.	Clay including fire clay, fine china clay and ball clay.	4%	1.5.2005 to 31.3.2010	
21.	Clay including fire clay, fine china clay and ball clay.	5%	1.4.2010 to 31.3.2016	
21.	Clay including fire clay, fine china clay and ball clay.	5.5%	1.4.2016 to 16.9.2016	
<b>21.</b>	<b>Clay including fire clay, fine china clay and ball clay.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
22.	Coal including coke in all its forms but excluding charcoal.	4%	1.4.2005 to 30.4.2011	
<b>22.</b>	<b>Coal including coke in all its forms but excluding charcoal.</b>	<b>5%</b>	<b>1.5.2011 to date</b>	
23.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.	4%	1.4.2005 to 31.3.2010	
23.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.	5%	1.4.2010 to 31.3.2016	
23.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.	5.5%	1.4.2016 to 16.9.2016	
<b>23.</b>	<b>Coffee beans and seeds, cocoa pod, green tea leaf and chicory.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
24.	Coir and coir products excluding coir mattresses.	4%	1.4.2005 to 31.3.2010	
24.	Coir and coir products excluding coir mattresses	5%	1.4.2010 to 31.3.2016	

24.	Coir and coir products excluding coir mattresses	5.5%	1.4.2016 to 16.9.2016	
24.	<b>Coir and coir products excluding coir mattresses</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
25.	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise including cotton waste.	4%	1.4.2005 to 30.4.2011	
25.	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise including cotton waste.	5%	1.5.2011 to 31.7.2014	
25	<b>(a) Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise excluding cotton waste;</b>	<b>2%</b>	<b>1.8.2014 to date</b>	
	(b) Cotton waste	5%	1.8.2014 to 31.3.2016	
	(b) Cotton waste	5.5%	1.4.2016 to 16.9.2016	
	<b>(b) Cotton waste</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
	<b>( c) Cotton seed ( Gossypium Spp)</b>	<b>2%</b>	<b>1.4.2016 to date</b>	
26.	Crucibles	4%	1.4.2005 to 31.3.2010	
26.	Crucibles	5%	1.4.2010 to 31.3.2016	
26.	Crucibles	5.5%	1.4.2016 to 16.9.2016	
26.	<b>Crucibles</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
27.	Crude oil, that is to say, crude petroleum oils, and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:-	4%	1.4.2005 to 30.4.2011	
	(1) decantation;			
	(2) de-salting;			
	(3) dehydration;			
	(4) stabilisation in order to normalise the vapour pressure;			
	(5) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure;			
	(6) the addition of only those hydrocarbons previously recovered by physical methods, during the course of the above mentioned processes;			
	(7) any other minor process (including addition of pour point depressants of flow improvers) which does not change the essential character of the substance.			
27.	<b>Crude oil, that is to say, crude petroleum oils, and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:-</b>	<b>5%</b>	<b>1.5.2011 to date</b>	
	<b>(1) decantation;</b>			

	(2) de-salting;			
	(3) dehydration;			
	(4) stabilisation in order to normalise the vapour pressure;			
	(5) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure;			
	(6) the addition of only those hydrocarbons previously recovered by physical methods, during the course of the above mentioned processes;			
	(7) any other minor process (including addition of pour point depressants or flow improvers) which does not change the essential character of the substance.			
28.	Dehydrated or processed vegetables and mushrooms.	4%	1.4.2005 to 31.3.2010	
28.	Dehydrated or processed vegetables and mushrooms.	5%	1.4.2010 to 31.3.2016	
28.	Dehydrated or processed vegetables and mushrooms.	5.5%	1.4.2016 to 16.9.2016	
28.	<b>Dehydrated or processed vegetables and mushrooms.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
29	Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-  any medicinal formulation or preparation ready for use internally or on the body of human beings, animals and birds for diagnosis treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetics Act, 1940 (23 of 1940), and includes devices notified by the Central Government under sub-clause (iv) of clause (b) of section 2 of the said Act, but does not include mosquito repellants in any form.	4%	1.4.2005 to 30.4.2005	
29	Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-any medicinal formulation or preparation ready for use internally or on the body of human beings, animals and birds for diagnosis treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetics Act, 1940 (23 of 1940), but does not include mosquito repellants in any form.	4%	1.5.2005 to 31.1.2006	
29	(a) Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-	4%	1.2.2006 to 31.3.2010	

	<p>Any medicinal formulation or preparation ready for use internally or on the body of human beings, animals and birds for diagnosis treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetics Act, 1940 (23 of 1940) but does not include mosquito repellants in any form.</p>			
	(b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drugs and Cosmetics Act, 1940			
29	<p>(a) Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-</p> <p>Any medicinal formulation or preparation ready for use internally or on the body of human beings, animals and birds for diagnosis treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetics Act, 1940 but does not include mosquito repellants in any form.</p>	5%	1.4.2010 to 31.3.2013	
	(b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drugs and Cosmetics Act, 1940			
29	<p>(a) Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-</p> <p>Any medicinal formulation or preparation ready for use internally or on the body of human beings, animals and birds for diagnosis treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetics Act, 1940 but not including, (i) products capable of being used as cosmetics, shampoos; and (ii) mosquito repellants in any form.</p>	5%	1.4.2013 to 31.3.2016	
	(b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drugs and Cosmetics Act, 1940			
29	<p>(a) Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-</p> <p>Any medicinal formulation or preparation ready for use internally or on the body of human beings, animals and birds for diagnosis treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetics Act, 1940 but not including, (i) products capable of being used as cosmetics, shampoos, hair oils and (ii) mosquito repellants in any form.</p>	5.5%	1.4.2016 to 16.9.2016	
	(b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drugs and Cosmetics Act, 1940			

29	(a) <b>Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-</b>	6%	17.9.2016 to date	
	Any medicinal formulation or preparation ready for use internally or on the body of human beings, animals and birds for diagnosis treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetics Act, 1940 but not including, (i) products capable of being used as cosmetics, shampoos, hair oils and (ii) mosquito repellants in any form.			
	(b) <b>Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drugs and Cosmetics Act, 1940</b>			
29A	(a) Devices notified from time to time, by the Central Government under sub-clause (iv) of clause (b) of section 3 of Drugs and Cosmetics Act, 1940.	4%	1.5.2005 to 31.3.2010	
	(b) Bandages and dressings manufactured or imported into India, stocked, distributed or sold under licence granted under the Drugs and Cosmetics Act, 1940			
	(c) Syringes.			
29A	(a) Devices notified from time to time, by the Central Government under sub-clause (iv) of clause (b) of section 3 of Drugs & and Cosmetics Act, 1940.	5%	1.4.2010 to 31.3.2016	
	(b) Bandages and dressings manufactured or imported into India, stocked, distributed or sold under licence granted under the Drugs and Cosmetics Act, 1940			
	(c) Syringes.			
	(d) Guide wire for medical purpose	5%	1.4.2015 to 31.3.2016	
29A	(a) Devices notified from time to time, by the Central Government under sub-clause (iv) of clause (b) of section 3 of Drugs & and Cosmetics Act, 1940.	5.5%	1.4.2016 to 16.9.2016	
	(b) Bandages and dressings manufactured or imported into India, stocked, distributed or sold under licence granted under the Drugs and Cosmetics Act, 1940			
	(c) Syringes.			
	(d) Guide wire for medical purpose			
	( e ) Sterile water for injection			
29A	(a) <b>Devices notified from time to time, by the Central Government under sub-clause (iv) of clause (b) of section 3 of Drugs &amp; and Cosmetics Act, 1940.</b>	6%	17.9.2016 to date	
	(b) <b>Bandages and dressings manufactured or imported into India, stocked, distributed or sold under licence granted under the Drugs and Cosmetics Act, 1940</b>			
	(c) <b>Syringes.</b>			
	(d) <b>Guide wire for medical purpose</b>			
	( e ) <b>Sterile water for injection</b>			

30.	Edible oils, oil cakes and excluding cotton seeds oil cakes and de-oiled cakes.	4%	1.4.2005 to 30.4.2005	
30	Edible oil, edible oil in unrefined forms and oil cakes.	4%	1.5.2005 to 31.3.2010	
30	Edible oil, edible oil in unrefined forms and oil cakes.	5%	1.4.2010 to 30.4.2010	
30	Edible oil, edible oil in unrefined forms and oil cakes excluding sarki pend.	5%	1.5.2010 to 31.3.2016	
30	(a) Edible oil, edible oil in unrefined forms and oil cakes excluding sarki pend.	5.5%	1.4.2016 to 16.9.2016	
	(b) Vegetable oil including gingili oil, castor oil and bran oil.			
	<i>Explanation:</i> Coconut oil, measuring 500 ml or its equivalence in weight or less and sold in any form of packaging shall be deemed to be not covered by this entry.			
30	<b>(a) Edible oil, edible oil in unrefined forms and oil cakes excluding sarki pend.</b>	6%	17.9.2016 to date	
	<b>(b) Vegetable oil including gingili oil, castor oil and bran oil.</b>			
	<b><i>Explanation:</i> Coconut oil, measuring 500 ml or its equivalence in weight or less and sold in any form of packaging shall be deemed to be not covered by this entry.</b>			
31.	Electrodes.	4%	1.4.2005 to 31.3.2010	
31.	Electrodes.	5%	1.4.2010 to 31.3.2016	
31.	Electrodes.	5.5%	1.4.2016 to 16.9.2016	
<b>31.</b>	<b>Electrodes.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
31A.	Excavators covered under tariff heading No. 8429 52 00 of the Central Excise Tariff Act, 1985 (5 of 1986) and are not liable for registration under the Motor Vehicles Act, 1988 (5 of 1988)	5%	1.4.2013 to 31.3.2016	
31A.	Excavators covered under tariff heading No. 8429 52 00 of the Central Excise Tariff Act, 1985 (5 of 1986) and are not liable for registration under the Motor Vehicles Act, 1988 (5 of 1988)	5.5%	1.4.2016 to 16.9.2016	
<b>31A.</b>	<b>Excavators covered under tariff heading No. 8429 52 00 of the Central Excise Tariff Act, 1985 (5 of 1986) and are not liable for registration under the Motor Vehicles Act, 1988 (5 of 1988)</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
32.	Exercise book, graph book and laboratory note book	4%	1.4.2005 to 31.1.2006	
32	Exercise book, graph book, laboratory note books and drawing books.	4%	1.2.2006 to 31.3.2010	
32	Exercise book, graph book, laboratory note books and drawing books.	5%	1.4.2010 to 31.3.2015	
32	Exercise book	5%	1.4.2015 to 31.3.2016	
32	Exercise book	5.5%	1.4.2016 to 16.9.2016	
<b>32</b>	<b>Exercise book</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
33	Ferrous and non-ferrous domestic utensils, other than those made from precious metals.	4%	1.4.2005 to 30.4.2005	
33.	(a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals,	4%	1.5.2005 to 31.3.2010	
	(b) Domestic pressure cookers and pans;			

	(c) Buckets made of iron, steel, aluminium, plastic or any other material.			
33	(a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals, (b) Domestic pressure cookers and pans; (c) Buckets made of iron, steel, aluminium, plastic or any other material;	5%	1.4.2010 to 31.3.2016	
33	(a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals, (b) Domestic pressure cookers and pans; (c) Buckets made of iron, steel, aluminium, plastic or any other material;	5.5%	1.4.2016 to 16.9.2016	
33	<b>(a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals, (b) Domestic pressure cookers and pans; (c) Buckets made of iron, steel, aluminium, plastic or any other material;</b>	6%	<b>17.9.2016 to date</b>	
34.	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators but not including disinfectants.	4%	1.4.2005 to 30.4.2005	
34.	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators and micronutrients but not including disinfectants.	4%	1.5.2005 to 31.3.2010	
34.	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators and micronutrients but not including disinfectants.	5%	1.4.2010 to 31.3.2016	
34.	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators and micronutrients but not including disinfectants.	5.5%	1.4.2016 to 16.9.2016	
34.	<b>Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators and micronutrients but not including disinfectants.</b>	6%	<b>17.9.2016 to date</b>	
35.	Fibres of all types and fibre waste	4%	1.4.2005 to 31.3.2010	
35.	Fibres of all types and fibre waste	5%	1.4.2010 to 31.3.2016	
35.	Fibres of all types and fibre waste	5.5%	1.4.2016 to 16.9.2016	
35.	<b>Fibres of all types and fibre waste</b>	6%	<b>17.9.2016 to date</b>	
36.	Fireclay, coal, ash, coal boiler ash, coal cinder ash, coal powder clinker.	4%	1.4.2005 to 31.3.2010	
36.	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder clinker.	5%	1.4.2010 to 31.3.2016	
36.	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder clinker.	5.5%	1.4.2016 to 16.9.2016	
36.	<b>Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder clinker.</b>	6%	<b>17.9.2016 to date</b>	

37	Flours of cereals and pulses whether singly or in mixed form including atta, maida, rawa, suji and besan.	4%	1.4.2005 to 30.4.2005	
37	(a) The flour of wheat and rice including atta, maida, rawa, and suji whether sold singly or in mixed form.	4%		
	(b) The flour of pulses including besan whether sold singly or in mixed form. sold on or after 1st April 2006.			
37	(a) The flour of wheat and rice including atta, maida, rawa, and suji whether sold singly or in mixed form.	4%		
	(b) The flour of pulses including besan whether sold singly or in mixed form. sold on or after 1st October 2006.			
37	(a) The flour of wheat and rice including atta, maida, rawa, and suji whether sold singly or in mixed form.	4%		
	(b) The flour of pulses including besan whether sold singly or in mixed form. sold on or after 1st April 2010			
37	(a) ( deleted)		w.e.f. 1.4.2010	
	(b) (deleted )		w.e.f. 1.4.2010	
	(c) Pulse flour including besan mixed with flour of other pulses, when sold on or after 1st May 2005.	4%	1.5.2005 to 31.3.2010	
	(d) Pulse flour including besan mixed with flour of cereals including maize when sold on or after 1st May 2005.	4%	1.5.2005 to 31.3.2010	
	e) Pulse flour including besan mixed with flour of other pulses and cereals when sold on or after 1st May 2005.	4%	1.5.2005 to 31.3.2010	
37	(c) Pulse flour including besan mixed with flour of other pulses, when sold on or after 1st May 2005.	5%	1.4.2010 to 31.3.2016	
	(d) Pulse flour including besan mixed with flour of cereals including maize when sold on or after 1st May 2005.	5%		
	e) Pulse flour including besan mixed with flour of other pulses and cereals when sold on or after 1st May 2005.	5%		
37	(c) Pulse flour including besan mixed with flour of other pulses, when sold on or after 1st May 2005.	5.5%	1.4.2016 to 16.9.2016	
	(d) Pulse flour including besan mixed with flour of cereals including maize when sold on or after 1st May 2005.	5.5%		
	e) Pulse flour including besan mixed with flour of other pulses and cereals when sold on or after 1st May 2005.	5.5%		
37	<b>(c) Pulse flour including besan mixed with flour of other pulses, when sold on or after 1st May 2005.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
	<b>(d) Pulse flour including besan mixed with flour of cereals including maize when sold on or after 1st May 2005.</b>	<b>6%</b>		
	<b>e) Pulse flour including besan mixed with flour of other pulses and cereals when sold on or after 1st May 2005.</b>	<b>6%</b>		
38	Glucose-D	4%	1.4.2005 to 31.3.2010	
38	Glucose-D	5%	1.4.2010 to 31.3.2016	
38	Glucose-D	5.5%	1.4.2016 to 16.9.2016	
38	<b>Glucose-D</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
39	Goods of intangible or incorporeal nature as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	4%	1.4.2005 to 31.3.2010	

39	Goods of intangible or incorporeal nature as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	5%	1.4.2010 to 31.3.2016	
39	Goods of intangible or incorporeal nature as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	5.5%	1.4.2016 to 16.9.2016	
<b>39</b>	<b>Goods of intangible or incorporeal nature as may be notified, from time to time, by the State Government in the <i>Official Gazette</i>.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
40	Gur, jaggery, and edible variety of rub gur.	4%	1.4.2005 to 30.4.2005	
40	Gur, jaggery and edible variety of rub gur sold on or after 1st April 2006.	4%		
40	Gur, jaggery and edible variety of rub gur sold on or after 1st October 2006.	4%		
40	Gur, jaggery and edible variety of rub gur sold on or after 1st April 2010.	4%		
<b>40</b>	<b>(deleted)</b>	<b>-</b>	<b>w.e.f. 1.4.2010</b>	
41	Gypsum of all forms and descriptions.	4%	1.4.2005 to 30.6.2009	
41.	Gypsum of all forms and descriptions excluding gypsum boards	4%	1.7.2009 to 31.3.2010	
41.	Gypsum of all forms and descriptions excluding gypsum boards	5%	1.4.2010 to 31.3.2012	
41.	Gypsum of all forms and descriptions excluding gypsum boards and plaster of paris	5%	1.4.2012 to 31.3.2016	
41.	Gypsum of all forms and descriptions excluding gypsum boards and plaster of paris	5.5%	1.4.2016 to 16.9.2016	
<b>41.</b>	<b>Gypsum of all forms and descriptions excluding gypsum boards and plaster of paris</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
42.	Hand pumps, parts and fittings	4%	1.4.2005 to 31.3.2010	
42	Hand pumps, parts and fittings	5%	1.4.2010 to 31.3.2013	
<b>42</b>	<b>(deleted)</b>		<b>w.e.f. 1.4.2013</b>	
43.	Handloom woven gamcha	4%	1.4.2005 to 31.3.2010	
43.	Handloom woven gamcha	5%	1.4.2010 to 31.3.2016	
43.	Handloom woven gamcha	5.5%	1.4.2016 to 16.9.2016	
<b>43.</b>	<b>Handloom woven gamcha</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
44.	Herbs, bark, dry plant, dry root, commonly known as jari booti and dry flower.	4%	1.4.2005 to 30.4.2005	
44.	Herbs, Katha (catechu), gambiar, bark, dry plant, dry root, commonly known as jari booti and dry flower.	4%	1.5.2005 to 31.3.2010	
44	Herbs, Katha (catechu), gambiar, bark, dry plant, dry root, commonly known as jari booti and dry flower.	5%	1.4.2010 to 30.4.2010	
44.	Herbs,(***) gambiar, bark, dry plant, dry root, commonly known as jari booti and dry flower.	5%	1.5.2010 to 31.3.2016	
44.	Herbs,(***) gambiar, bark, dry plant, dry root, commonly known as jari booti and dry flower.	5.5%	1.4.2016 to 16.9.2016	
<b>44.</b>	<b>Herbs,(***) gambiar, bark, dry plant, dry root, commonly known as jari booti and dry flower.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
45.	Hides and skins, whether in raw or dressed state	4%	1.4.2005 to 30.4.2011	

45.	<b>Hides and skins, whether in raw or dressed state</b>	5%	<b>1.5.2011 to date</b>	
46	Hose pipes.	4%	1.4.2005 to 30.4.2005	
46.	Hose pipes and fittings thereof.	4%	1.5.2005 to 31.3.2010	
46.	Hose pipes and fittings thereof.	5%	1.4.2010 to 31.3.2016	
46.	Hose pipes and fittings thereof.	5.5%	1.4.2016 to 16.9.2016	
<b>46.</b>	<b>Hose pipes and fittings thereof.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
47.	Hosiery goods	4%	1.4.2005 to 31.3.2010	
47.	Hosiery goods	5%	1.4.2010 to 31.3.2016	
47.	Hosiery goods	5.5%	1.4.2016 to 16.9.2016	
<b>47.</b>	<b>Hosiery goods</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
48	Hurricane lantern and kerosene lamp and accessories and components thereof.	4%	1.4.2005 to 30.4.2005	
48	Hurricane lantern and kerosene lamp, kerosene lanterns, petromax lanterns, kerosene stoves, kerosene pressure stoves, petromax pressure lamps, pressure lamps, glass chimneys and lanterns, petromax gas mantles and accessories and components and parts thereof.	4%	1.5.2005 to 31.1.2006	
48	<i>deleted</i>		<i>w.e.f. 1.2.2006</i>	
49	Husk and bran of cereals and pulses.	4%	1.4.2005 to 30.4.2005	
49.	Rice Bran	4%	1.5.2005 to 31.3.2010	
49.	Rice Bran	5%	1.4.2010 to 31.3.2013	
<b>49</b>	<b>***deleted</b>		<b>w.e.f. 1.4.2013</b>	
50.	Ice	4%	1.4.2005 to 31.3.2010	
50.	Ice	5%	1.4.2010 to 31.3.2016	
50.	Ice	5.5%	1.4.2016 to 16.9.2016	
<b>50.</b>	<b>Ice</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
51.	Imitation jewellery, beads of glass, plastic or of any metal other than precious metals, hair pins and parts and components of all of them.	4%	1.4.2005 to 30.6.2009	
51	Hair Pins	4%	1.7.2009 to 31.3.2010	
51	Hair Pins	5%	1.4.2010 to 30.4.2010	
<b>51</b>	<b>deleted</b>		<i>w.e.f. 1.5.2010</i>	
52	Incense sticks commonly known as agarbatti, dhupkathi or dhupbatti	4%	1.4.2005 to 31.1.2006	
52.	Incense sticks commonly known as agarbatti, Dhoop, dhupkathi or dhupbatti	4%	1.2.2006 to 30.6.2009	

52	Deleted		<i>w.e.f.</i> <b>1.7.2009</b>	
53.	Industrial cables (high voltage cables, plastic coated cables, jelly filled cables, optical fibre cables).	4%	1.4.2005 to 31.3.2010	
53.	Industrial cables (high voltage cables, plastic coated cables, jelly filled cables, optical fibre cables).	5%	1.4.2010 to 31.3.2016	
53.	Industrial cables (high voltage cables, plastic coated cables, jelly filled cables, optical fibre cables).	5.5%	1.4.2016 to 16.9.2016	
53.	<b>Industrial cables (high voltage cables, plastic coated cables, jelly filled cables, optical fibre cables).</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
53A.	Industrial goods and tools made of Diamond, Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium, and alloys thereof, if any.	5%	1.4.2013 to 31.3.2016	
53A.	Industrial goods and tools made of Diamond, Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium, and alloys thereof, if any.	5.5%	1.4.2016 to 16.9.2016	
53A.	<b>Industrial goods and tools made of Diamond, Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium, and alloys thereof, if any.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
54.	Industrial inputs and packing materials as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	4%	1.4.2005 to 31.3.2010	
54.	Industrial inputs and packing materials as may be notified from time to time, by the State Government in the <i>Official Gazette</i> .	5%	1.4.2010 to 31.3.2016	
54.	Industrial inputs and packing materials as may be notified from time to time, by the State Government in the <i>Official Gazette</i> .	5.5%	1.4.2016 to 16.9.2016	
54.	<b>Industrial inputs and packing materials as may be notified from time to time, by the State Government in the <i>Official Gazette</i>.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
55.	Iron and steel, that is to say, (i) pig iron, sponge iron and cast iron including ingots, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap; (ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes); (iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars; (iv) steel bars (rounds, rods, square flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths).; (v) steel structurals,(angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections); (vi) sheets, hoops, strips, and skelp, both black and galvansied, hot and cold rolled, plain and corrugated, in all qualities in straight lengths and in coil form as rolled and in revetted conditions;  (vii) plates both plain and chequered in all qualities; (viii) discs, rings, forgings and steel castings; (ix) tool, alloy and special steels of any of the above categories; (x) steel melting scrap in all forms including steel skull turning and boring (xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;	4%	1.4.2005 to 30.4.2011	

	(xii) tin plate, both hot dipped and electrolytic and tin free plates;			
	(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails heavy and light crane rails;			
	(xiv) wheels, tyres, axles and wheel sets;			
	(xv) wire rods and wires-rolled, drawn, galvanized aluminized, tinned or coated such as by copper;			
	(xvi) defectives, rejects, cuttings or end pieces of any of the above categories			
55.	<b>Iron and steel, that is to say,</b>	5%	1.5.2011 to date	
	(i) pig iron, spong iron and cast iron including ingots, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;			
	(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);			
	(iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars;			
	(iv) steel bars (rounds, rods, square flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths).;			
	(v) steel structurals,(angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections);			
	(vi) sheets, hoops, strips, and skelp, both black and galvansied, hot and cold rolled, plain and corrugated, in all qualities in straight lengths and in coil form as rolled and in revetted conditions;			
	(vii) plates both plain and chequered in all qualities;			
	(viii) discs, rings, forgings and steel castings;			
	(ix) tool, alloy and special steels of any of the above categories;			
	(x) steel melting scrap in all forms including steel skull turning and boring			
	(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;			
	(xii) tin plate, both hot dipped and electrolytic and tin free plates;			
	(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails heavy and light crane rails;			
	(xiv) wheels, tyres, axles and wheel sets;			
	(xv) wire rods and wires-rolled, drawn, galvanized aluminized, tinned or coated such as by copper;			
	(xvi) defectives, rejects, cuttings or end pieces of any of the above categories			
55A	Tool, alloy and special steels of any of the categories, specified in clause (x) to clause (xv) of entry 55 of this Schedule, sold during the period commencing on the 1st April 2005 and ending on the 30th April 2011.	4%	1.4.2005 to 30.4.2011	
55B	Tool, alloy and special steels of any of the categories, specified in clause (x) to clause (xv) of entry 55 of this Schedule, sold on or after the 1st May 2011.	5%	1.5.2011 to 31.3.2016	
55B	Tool, alloy and special steels of any of the categories, specified in clause (x) to clause (xv) of entry 55 of this Schedule, sold on or after the 1st May 2011.	5.5%	1.4.2016 to 16.9.2016	

55B	<b>Tool, alloy and special steels of any of the categories, specified in clause (x) to clause (xv) of entry 55 of this Schedule, sold on or after the 1st May 2011.</b>	6%	17.9.2016 to date	
56.	IT Products as may be notified by the State Government, from time to time.	4%	1.4.2005 to 31.3.2010	
56.	IT Products as may be notified by the State Government from, time to time.	5%	1.4.2010 to 31.3.2016	
56.	IT Products as may be notified by the State Government from, time to time.	5.5%	1.4.2016 to 16.9.2016	
56.	<b>IT Products as may be notified by the State Government from, time to time.</b>	6%	17.9.2016 to date	
57.	Jute that is to say, the fiber extracted from plants belonging to the species Corchorus Capsularies and Corchorus oiltorius and the fiber known as mesta or bimli extracted from plants of the species Hibiscus Cannabinus and Hibiscus subdariffa-varaltissima and the fibre known as Sunn and Sannahemp extracted from plants of the species Crotalaria Juncea, whether baled or otherwise.	4%	1.4.2005 to 30.4.2011	
57.	<b>Jute that is to say, the fiber extracted from plants belonging to the species Corchorus Capsularies and Corchorus oiltorius and the fiber known as mesta or bimli extracted from plants of the species Hibiscus Cannabinus and Hibiscus subdariffa-varaltissima and the fibre known as Sunn and Sannahemp extracted from plants of the species Crotalaria Juncea, whether baled or otherwise.</b>	5%	1.5.2011 to date	
58	Kerosene oil sold through the Public Distribution System;	4%	1.4.2005 to 31.1.2008	
58	(a) Kerosene oil sold through the Public Distribution System.	4%	1.2.2008 to 31.3.2010	
	(b) LPG for domestic use sold on or after 18th April 2006.	4%	18.4.2006 to 6.6.2008	
	(b) [deleted]		<i>w.e.f.</i> 7.6.2008	
58.	(a) Kerosene oil sold through the Public Distribution System;	5%	1.4.2010 to 7.7.2011	
58.	<b>(a) Kerosene oil sold through the Public Distribution System;</b>	3%	8.7.2011 to date	
	<b>(b) Liquefied Petroleum Gas for domestic use.</b>	3%	1.4.2012 to date	
59.	Knitting wool.	4%	1.4.2005 to 31.3.2010	
59.	Knitting wool.	5%	1.4.2010 to 31.3.2016	
59.	Knitting wool.	5.5%	1.4.2016 to 16.9.2016	
59.	<b>Knitting wool.</b>	6%	17.9.2016 to date	
60	Lac and Shellac.	4%	1.4.2005 to 31.1.2006	
60	Lac, shellac and their products.	4%	1.2.2006 to 12.11.2006	
60	Lac, shellac and their products sold on or after 1st April 2007.	4%	13.11.2006 to 31.3.2007	

60	<i>Deleted</i>		<i>w.e.f.</i> <b>1.4.2007</b>	
61.	Lignite.	4%	1.4.2005 to 31.3.2010	
61.	Lignite.	5%	1.4.2010 to 31.3.2016	
61.	Lignite.	5.5%	1.4.2016 to 16.9.2016	
<b>61.</b>	<b>Lignite.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
62.	Lime, lime stone, products of lime, dolomite	4%	1.4.2005 to 31.3.2010	
62.	Lime, lime stone, products of lime, dolomite	5%	1.4.2010 to 31.3.2016	
62.	Lime, lime stone, products of lime, dolomite	5.5%	1.4.2016 to 16.9.2016	
<b>62.</b>	<b>Lime, lime stone, products of lime, dolomite</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
63.	Maize gluten and maize germ oil.	4%	1.4.2005 to 30.4.2005	
<b>63</b>	<i>Deleted</i>		<i>w.e.f.</i> <b>1.5.2005</b>	
64.	Mixed PVC stabilizer	4%	1.4.2005 to 31.3.2010	
64.	Mixed PVC stabilizer	5%	1.4.2010 to 31.3.2016	
64.	Mixed PVC stabilizer	5.5%	1.4.2016 to 16.9.2016	
<b>64.</b>	<b>Mixed PVC stabilizer</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
65.	Napa Slabs (Rough flooring stones)	4%	1.4.2005 to 30.4.2005	
65	Napa Slabs (Rough flooring stones) <i>and Shahabadi stones.</i>	4%	1.5.2005 to 31.3.2010	
65	Napa Slabs (Rough flooring stones) <i>and Shahabadi stones .</i>	5%	1.4.2010 to 31.3.2016	
65	Napa Slabs (Rough flooring stones) <i>and Shahabadi stones .</i>	5.5%	1.4.2016 to 16.9.2016	
<b>65</b>	<b>Napa Slabs (Rough flooring stones) <i>and Shahabadi stones .</i></b>	<b>6%</b>	<b>17.9.2016 to date</b>	
66.	Newars.	4%	1.4.2005 to 31.3.2010	
66.	Newars.	5%	1.4.2010 to 31.3.2016	
66.	Newars.	5.5%	1.4.2016 to 16.9.2016	
<b>66.</b>	<b>Newars.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
67.	Non-ferrous metals and alloys in primary forms and scrap as may be notified, from time to time, by the State Government in the <i>Official Gazette.</i>	4%	1.4.2005 to 31.3.2010	
67.	Non-ferrous metals and alloys in primary forms and scrap as may be notified, from time to time, by the State Government in the <i>Official Gazette.</i>	5%	1.4.2010 to 31.3.2016	
67.	Non-ferrous metals and alloys in primary forms and scrap as may be notified, from time to time, by the State Government in the <i>Official Gazette.</i>	5.5%	1.4.2016 to 16.9.2016	

67.	<b>Non-ferrous metals and alloys in primary forms and scrap as may be notified, from time to time, by the State Government in the Official Gazette.</b>	6%	17.9.2016 to date	
68.	Oil seeds, that is to say:- (i) Groundnut or Peanut ( <i>Arachis hypogaea</i> ); (ii) Sesamum or Til ( <i>Sesamum Orientale</i> ); (iii) Cotton seed ( <i>Gossypium Spp.</i> ); (iv) Soyabean ( <i>Glycine seja</i> ); (v) Rapeseed and Mustard- (1) Torta ( <i>Brassica Campestris var toria</i> ); (2) Rai ( <i>Brassica Juncea</i> ); (3) Jamba-Taramira ( <i>Eruca sativa</i> ); (4) Sarson-Yellow and brown ( <i>Brassica campestris var sarson</i> ); (5) Banarasi Rai or True Mustard ( <i>Brassica nigra</i> ); (vi) Linseed ( <i>Linum usitissimum</i> ); (vii) Castor ( <i>Ricinus communis</i> ); (viii) Coconut (i.e. Copra excluding tender coconuts) ( <i>Cocos nucifera</i> ) (ix) Sunflower ( <i>Helianthus annus</i> ); (x) Nigar seed ( <i>Guizotia abyssinica</i> ); (xi) Neem, vepa ( <i>Azadirachta indica</i> ); (xii) Mahua, Illupai, Ippe ( <i>Madhuca indica</i> , <i>M.Latifolia</i> , <i>Bassia</i> , <i>Latifolia</i> and <i>Madhuca longifolia</i> Syn. <i>M. Longifolia</i> ); (xiii) Karanja, Pongam, Honga ( <i>Pongamia Pinnata</i> Syn. <i>P. Glabra</i> ); (xiv) Kusum ( <i>Schlechepa Olcosa</i> , Syn. <i>S. Trijuga</i> ); (xv) Punna undi ( <i>Calophyllum, inophyllum</i> ); (xvi) Kokum ( <i>Carcinia indica</i> ); (xvii) Sal ( <i>Shorea robusta</i> ) (xviii) Tung ( <i>Aleurites fordii</i> and <i>A. Montana</i> ) (xix) Red Palm ( <i>Elaeis guinensis</i> ) (xx) Safflower ( <i>Carthanus tinctorius</i> )	4%	1.4.2005 to 30.4.2011	
68.	Oil seeds, that is to say:- (i) Groundnut or Peanut ( <i>Arachis hypogaea</i> ); (ii) Sesamum or Til ( <i>Sesamum Orientale</i> ); (iii) Cotton seed ( <i>Gossypium Spp.</i> ); (iii) <i>deleted</i>	5%  5%	1.5.2011 to date  1.5.2011 to 31.3.2016  w.e.f. 1.4.2016	
	(iv) Soyabean ( <i>Glycine seja</i> ); (v) Rapeseed and Mustard- (1) Torta ( <i>Brassica Campestris var toria</i> ); (2) Rai ( <i>Brassica Juncea</i> ); (3) Jamba-Taramira ( <i>Eruca sativa</i> ); (4) Sarson-Yellow and brown ( <i>Brassica campestris var sarson</i> ); (5) Banarasi Rai or True Mustard ( <i>Brassica nigra</i> ); (vi) Linseed ( <i>Linum usitissimum</i> ); (vii) Castor ( <i>Ricinus communis</i> ); (viii) Coconut (i.e. Copra excluding tender coconuts) ( <i>Cocos nucifera</i> ) (ix) Sunflower ( <i>Helianthus annus</i> ); (x) Nigar seed ( <i>Guizotia abyssinica</i> ); (xi) Neem, vepa ( <i>Azadirachta indica</i> );	5%	1.5.2011 to date	

	(xii) Mahua, Illupai, Ippe (Madhuca indica, M.Latifolia, Bassia, Latifolia and Madhuca longifolia Syn. M. Longifolia);			
	(xiii) Karanja, Pongam, Honga (Pongamia Pinnata Syn. P. Glabra);			
	(xiv) Kusum (Schlechera Olcosa, Syn. S. Trijuga);			
	(xv) Punna undi (Calophyllum, inophyllum);			
	(xvi) Kokum (Carcinia indica);			
	(xvii) Sal (Shorea robusta)			
	(xviii) Tung (Aleurites fordii and A. Montana)			
	(xix) Red Palm (Elaeis guinensis)			
	(xx) Safflower (Carthamus tinctorius)			
69.	Ores and minerals excluding sand	4%	1.4.2005 to 30.4.2005	
69.	Ores and minerals.(***)	4%	1.5.2005 to 31.3.2010	
69.	Ores and minerals.	5%	1.4.2010 to 31.3.2016	
69.	Ores and minerals.	5.5%	1.4.2016 to 16.9.2016	
69.	<b>Ores and minerals.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
70	Paper, news print, paper board and waste paper.	4%	1.4.2005 to 30.4.2005	
70.	Paper, news print, paper board and waste paper, computer paper, stationery of all types, carbon paper and ammonia paper	4%	1.5.2005 to 31.1.2006	
70.	(a) Paper, news print, paper board, waste paper, (b) All types of paper stationery for computer, carbon paper and ammonia paper	4%	1.2.2006 to 31.3.2010	
70	(a) Paper, news print, paper board, waste paper, (b) All types of paper stationery for computer, carbon paper, ammonia paper	5%	1.4.2010 to 31.3.2015	
70	Paper, as may be notified by the State Government from time to time in the <i>Official Gazette</i> .	5%	1.4.2015 to 31.3.2016	
70	Paper, as may be notified by the State Government from time to time in the <i>Official Gazette</i> .	5.5%	1.4.2016 to 16.9.2016	
70	<b>Paper, as may be notified by the State Government from time to time in the <i>Official Gazette</i>.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
71.	Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax, slack wax.	4%	1.4.2005 to 31.3.2010	
71.	Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax, slack wax.	5%	1.4.2010 to 31.3.2016	
71.	Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax, slack wax.	5.5%	1.4.2016 to 16.9.2016	
71.	<b>Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax, slack wax.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	

72.	Pipes of all varieties including G.I. Pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings	4%	1.4.2005 to 31.3.2010	
72.	Pipes of all varieties including G.I. Pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings	5%	1.4.2010 to 31.3.2016	
72.	Pipes of all varieties including G.I. Pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings	5.5%	1.4.2016 to 16.9.2016	
72.	<b>Pipes of all varieties including G.I. Pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
73.	Pizza bread.	4%	1.4.2005 to 31.3.2010	
73.	Pizza bread.	5%	1.4.2010 to 31.3.2016	
73.	Pizza bread.	5.5%	1.4.2016 to 16.9.2016	
73.	<b>Pizza bread.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
74	Plastic footwear.	4%	1.4.2005 to 30.4.2005	
74.	Plastic footwear (moulded); hawai chappals and straps thereof	4%	1.5.2005 to 30.6.2009	
74.	(a) Plastic footwear (moulded); hawai chappals and straps thereof;	4%	1.7.2009 to 31.3.2010	
	(b) Plastic mats (Chatai)	4%	1.7.2009 to 31.3.2010	
74	(a) Plastic footwear (moulded), hawai chappals and straps thereof;	5%	1.4.2010 to 31.3.2016	
	(b) Plastic mats (Chatai)			
74	(a) Plastic footwear (moulded), hawai chappals and straps thereof;	5.5%	1.4.2016 to 16.9.2016	
	(b) Plastic mats (Chatai)			
74	<b>(a) Plastic footwear (moulded), hawai chappals and straps thereof;</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
	<b>(b) Plastic mats (Chatai)</b>			
75	Plastic granules, master batches.	4%	1.4.2005 to 30.4.2005	
75.	Plastic granules, master batches, plastic powder and scrap.	4%	1.5.2005 to 31.3.2010	
75.	Plastic granules, master batches, plastic powder and scrap.	5%	1.4.2010 to 31.3.2016	
75.	Plastic granules, master batches, plastic powder and scrap.	5.5%	1.4.2016 to 16.9.2016	
75.	<b>Plastic granules, master batches, plastic powder and scrap.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
75A.	Poultry machinery and equipments as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	5%	1.4.2012 to 31.3.2016	
75A.	Poultry machinery and equipments as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	5.5%	1.4.2016 to 16.9.2016	

75A.	<b>Poultry machinery and equipments as may be notified, from time to time, by the State Government in the <i>Official Gazette</i>.</b>	6%	17.9.2016 to date	
76.	Printed material including annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes.	4%	1.4.2005 to 31.3.2010	
76.	Printed material including annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes.	5%	1.4.2010 to 31.3.2016	
76.	Printed material including annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes.	5.5%	1.4.2016 to 16.9.2016	
76.	<b>Printed material including annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes.</b>	6%	17.9.2016 to date	
77.	Printing ink excluding toner and cartridges	4%	1.4.2005 to 30.4.2005	
77.	Printing ink and Writing ink excluding toner and cartridges.	4%	1.5.2005 to 31.3.2010	
77.	Printing ink and Writing ink excluding toner and cartridges.	5%	1.4.2010 to 31.3.2016	
77.	Printing ink and Writing ink excluding toner and cartridges.	5.5%	1.4.2016 to 16.9.2016	
77.	<b>Printing ink and Writing ink excluding toner and cartridges.</b>	6%	17.9.2016 to date	
78	Processed salt.	4%	1.4.2005 to 30.4.2005	
78	<b>Deleted</b>		<b>w.e.f. 1.5.2005</b>	
79.	Pulp of bamboo, wood and paper.	4%	1.4.2005 to 31.3.2010	
79.	Pulp of bamboo, wood and paper.	5%	1.4.2010 to 31.3.2016	
79.	Pulp of bamboo, wood and paper.	5.5%	1.4.2016 to 16.9.2016	
79.	<b>Pulp of bamboo, wood and paper.</b>	6%	17.9.2016 to date	
79A	Pyrolysis oil made from plastic scrap and organic waste.	5.5%	1.4.2016 to 16.9.2016	
79A	<b>Pyrolysis oil made from plastic scrap and organic waste.</b>	6%	17.9.2016 to date	
80.	Rail coaches, engines and wagons.	4%	1.4.2005 to 30.4.2005	
80.	Rail coaches, engines and wagons and parts thereof.	4%	1.5.2005 to 31.3.2010	
80	Rail coaches, engines and wagons and parts thereof.	5%	1.4.2010 to 31.3.2016	
80	Rail coaches, engines and wagons and parts thereof.	5.5%	1.4.2016 to 16.9.2016	

80	<b>Rail coaches, engines and wagons and parts thereof.</b>	6%	17.9.2016 to date	
81	Readymade garments and other articles of personal wear, clothing accessories, made up textile articles and sets as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	4%	1.4.2005 to 30.4.2005	
81.	(a) Readymade garments.	4%	1.5.2005 to 31.3.2010	
	(b) other articles of personal wear, clothing accessories, made up textile articles and sets as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .			
81	(a) Readymade garments.	5%	1.4.2010 to 31.3.2016	
	(b) other articles of personal wear, clothing accessories, made up textile articles and sets as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .			
81	(a) Readymade garments.	5.5%	1.4.2016 to 16.9.2016	
	(b) other articles of personal wear, clothing accessories, made up textile articles and sets as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .			
81	<b>(a) Readymade garments.</b>	6%	17.9.2016 to date	
	<b>(b) other articles of personal wear, clothing accessories, made up textile articles and sets as may be notified, from time to time, by the State Government in the Official Gazette.</b>			
82.	Renewable energy devices and spare parts as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	4%	1.4.2005 to 31.10.2008	
82.	Renewable energy devices as may be notified from time to time by the State Government in the <i>Official Gazette</i> and spare parts thereof	4%	1.11.2008 to 31.3.2010	
82.	Renewable energy devices as may be notified from time to time by the State Government in the <i>Official Gazette</i> and spare parts thereof.	5%	1.4.2010 to 31.3.2016	
82.	Renewable energy devices as may be notified from time to time by the State Government in the <i>Official Gazette</i> and spare parts thereof.	5.5%	1.4.2016 to 16.9.2016	
82.	<b>Renewable energy devices as may be notified from time to time by the State Government in the Official Gazette and spare parts thereof.</b>	6%	17.9.2016 to date	
82A.	Ribbon , Bow and Kajal.	5%	1.4.2012 to 31.3.2016	
82A.	Ribbon , Bow and Kajal.	5.5%	1.4.2016 to 16.9.2016	
82A.	<b>Ribbon , Bow and Kajal.</b>	6%	17.9.2016 to date	
82B	Repossessed motor vehicles, sold by banks and financial institutions, on which entry tax or, as the case may be, sales tax, has been paid at an earlier stage in the State.	5.5%	1.4.2016 to 16.9.2016	
82B	<b>Repossessed motor vehicles, sold by banks and financial institutions, on which entry tax or, as the case may be, sales tax, has been paid at an earlier stage in the State.</b>	6%	17.9.2016 to date	
83.	Roasted pulses including gram.	4%	1.4.2005 to 30.4.2005	

83.	Roasted or fried pulses including gram.	4%	1.5.2005 to 31.1.2006	
83.	Roasted or fried pulses including gram except when served for consumption	4%	1.2.2006 to 31.3.2010	
83.	Roasted or fried pulses including gram except when served for consumption.	5%	1.4.2010 to 31.7.2014	
83	(a) Roasted pulses, other than roasted gram and <i>dalwa</i> specified in sub-entry (b) of entry 39 of Schedule A, except when served for consumption;	5%	1.8.2014 to 31.3.2016	
	(b) Fried pulses including fried gram, except when served for consumption			
83	(a) Roasted pulses, other than roasted gram and <i>dalwa</i> specified in sub-entry (b) of entry 39 of Schedule A, except when served for consumption;	5.5%	1.4.2016 to 16.9.2016	
	(b) Fried pulses including fried gram, except when served for consumption			
83	<b>(a) Roasted pulses, other than roasted gram and <i>dalwa</i> specified in sub-entry (b) of entry 39 of Schedule A, except when served for consumption;</b>	6%	17.9.2016 to date	
	<b>(b) Fried pulses including fried gram, except when served for consumption</b>			
83A.	Rock Salt	5%	1.4.2012 to 31.3.2016	
83A.	Rock Salt	5.5%	1.4.2016 to 16.9.2016	
83A.	<b>Rock Salt</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
84.	Rubber that is to say (a) raw rubber, (b) latex, (c) dry ribbed sheet of all grades.	4%	1.4.2005 to 31.3.2010	
84.	Rubber that is to say (a) raw rubber, (b) latex, (c) dry ribbed sheet of all grades.	5%	1.4.2010 to 31.3.2016	
84.	Rubber that is to say (a) raw rubber, (b) latex, (c) dry ribbed sheet of all grades.	5.5%	1.4.2016 to 16.9.2016	
84.	<b>Rubber that is to say (a) raw rubber, (b) latex, (c) dry ribbed sheet of all grades.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
85.	Safety matches.	4%	1.4.2005 to 31.3.2010	
85.	Safety matches.	5%	1.4.2010 to 31.3.2016	
85.	Safety matches.	5.5%	1.4.2016 to 16.9.2016	
85.	<b>Safety matches.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
85A	Safety Helmets.	5%	1.4.2012 to 31.3.2016	
85A	Safety Helmets.	5.5%	1.4.2016 to 16.9.2016	
85A	<b>Safety Helmets.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
86	Seeds other than seeds of cereals and pulses	4%	1.4.2005 deleted	
86	<b>Deleted</b>	-	<i>w.e.f.</i> <b>1.4.2005</b>	

87.	Sewing machines.	4%	1.4.2005 to 30.4.2005	
87.	Sewing machines and parts, components and accessories thereof.	4%	1.5.2005 to 31.1.2006	
87.	Sewing machines and parts, components and accessories thereof and all kinds of sewing needles and knitting needles.	4%	1.2.2006 to 31.3.2010	
87.	Sewing machines and parts, components and accessories thereof and all kinds of sewing needles and knitting needles.	5%	1.4.2010 to 31.3.2016	
87.	Sewing machines and parts, components and accessories thereof and all kinds of sewing needles and knitting needles.	5.5%	1.4.2016 to 16.9.2016	
87.	<b>Sewing machines and parts, components and accessories thereof and all kinds of sewing needles and knitting needles.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
88.	Ship and other water vessels.	4%	1.4.2005 to 31.3.2010	
88.	Ship and other water vessels.	5%	1.4.2010 to 31.3.2016	
88.	Ship and other water vessels.	5.5%	1.4.2016 to 16.9.2016	
88.	<b>Ship and other water vessels.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
89	Skimmed milk powder.	4%	1.4.2005 to 30.4.2005	
89	Skimmed milk powder and UHT milk.	4%	1.5.2005 to 31.1.2006	
89.	(a) Milk powder including skimmed milk powder,	4%	1.2.2006 to 31.3.2010	
	(b) UHT milk,			
	(c) Condensed milk whether sweetened or not, when sold on or after 1st April 2005,	4%	1.4.2005 to 31.3.2010	
	(d) Milk containing any ingredient and sold under a brand name,when sold on or after 1st April 2005,	4%	1.4.2005 to 31.3.2010	
	Explanation:- UHT milk, condensed milk whether sweetened or not and milk containing any ingredient and sold under a brand name shall not be covered by the scope of this entry when served for consumption.			
	(e) Curds (whether or not sweetened or flavoured) when sold under a brand name, except when served for consumption.	4%	8.8.2006 to 31.3.2010	
89	(a) Milk powder including skimmed milk powder,	5%	1.4.2010 to 31.3.2016	
	(b) UHT milk,			
	(c) Condensed milk whether sweetened or not, when sold on or after 1st April 2005,			
	(d) Milk containing any ingredient and sold under a brand name,when sold on or after 1st April 2005,			
	Explanation:- UHT milk, condensed milk whether sweetened or not and milk containing any ingredient and sold under a brand name shall not be covered by the scope of this entry when served for consumption.			
	(e) Curds (whether or not sweetened or flavoured) when sold under a brand name, except when served for consumption.			
89	(a) Milk powder including skimmed milk powder,	5.5%	1.4.2016 to 16.9.2016	
	(b) UHT milk,			
	(c) Condensed milk whether sweetened or not, when sold on or after 1st April 2005,			
	(d) Milk containing any ingredient and sold under a brand name,when sold on or after 1st April 2005,			

	Explanation:- UHT milk, condensed milk whether sweetened or not and milk containing any ingredient and sold under a brand name shall not be covered by the scope of this entry when served for consumption.			
	(e) Curds (whether or not sweetened or flavoured) when sold under a brand name, except when served for consumption.			
89	(a) Milk powder including skimmed milk powder,	6%	17.9.2016 to date	
	(b) UHT milk,			
	(c) Condensed milk whether sweetened or not, when sold on or after 1st April 2005,			
	(d) Milk containing any ingredient and sold under a brand name, when sold on or after 1st April 2005,			
	Explanation:- UHT milk, condensed milk whether sweetened or not and milk containing any ingredient and sold under a brand name shall not be covered by the scope of this entry when served for consumption.			
	(e) Curds (whether or not sweetened or flavoured) when sold under a brand name, except when served for consumption.			
90.	Solvent oils other than organic solvent oil	4%	1.4.2005 to 31.3.2010	
90.	Solvent oils other than organic solvent oil	5%	1.4.2010 to 31.3.2016	
90.	Solvent oils other than organic solvent oil	5.5%	1.4.2016 to 16.9.2016	
90.	<b>Solvent oils other than organic solvent oil</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
91.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry Chillies.	4%	1.4.2005 to 30.4.2005	
91	(a) Spices of all varieties and forms including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds;	4%	1.5.2005 to 31.1.2006	
	(a) <i>Subject to clause (b) spices</i> including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds;	4%	1.2.2006 to 31.3.2010	
	(b) for the periods starting on or after 1st April 2006,-	4%		
	Chillies, turmeric, tamarind, coriander seeds, fenugreek and parsley (suva) whether whole or powdered.			
	(b) for the periods starting on or after 1st October 2006	4%		
	Chillies, turmeric, tamarind, coriander seeds, fenugreek and parsley (suva) whether whole or powdered.			
	(b) for the periods starting on or after 1st April, 2010	4%		
	Chillies, turmeric, tamarind, coriander seeds, fenugreek and parsley (suva) whether whole or powdered.			
91	Spices including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds.	5%	1.4.2010 to 31.3.2016	
	Explanation: For the purposes of this entry, as it stood from time to time, "spices" shall include spices in all forms, varieties and mixtures of any of the spices.		1.4.2005 to 31.3.2016	
91	Spices including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds.	5.5%	1.4.2016 to 16.9.2016	
	Explanation: For the purposes of this entry, as it stood from time to time, "spices" shall include spices in all forms, varieties and mixtures of any of the spices.		1.4.2005 to date	
91	<b>Spices including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seeds.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	

	<b>Explanation: For the purposes of this entry, as it stood from time to time, "spices" shall include spices in all forms, varieties and mixtures of any of the spices.</b>		<b>1.4.2005 to date</b>	
92.	Sports goods excluding apparels and footwear	4%	1.4.2005 to 31.3.2010	
92.	Sports goods excluding apparels and footwear.	5%	1.4.2010 to 31.3.2016	
92.	Sports goods excluding apparels and footwear.	5.5%	1.4.2016 to 16.9.2016	
<b>92.</b>	<b>Sports goods excluding apparels and footwear.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
93.	Starch and Tapioca	4%	1.4.2005 to 30.4.2005	
93.	Starch , sago and Tapioca.	4%	1.5.2005 to 31.3.2010	
93.	Starch, sago and Tapioca.	5%	1.4.2010 to 31.3.2016	
93.	Starch, sago and Tapioca.	5.5%	1.4.2016 to 16.9.2016	
<b>93.</b>	<b>Starch, sago and Tapioca.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
94	Sweetmeats and farsan	4%	1.4.2005 to 30.4.2005	
94	(a) Sweetmeats	4%	1.5.2005 to 31.1.2006	
	(b) Varieties of farsan as may be notified, from time time, by the State Government in the Official Gazette.			
94.	(a) Sweet and sweetmeats including Shirkhand, Basundi, Doodhpak except when served for consumption excluding ice-cream, other edible ice whether or not containing cocoa, kulfi, non-alcoholic drinks containing ice-cream or kulfi sweet drops, toffees, chocolates, other confectioneries and all kinds of bakery products,	4%	1.2.2006 to 31.3.2010	
	(b) Varieties of farsan as may be notified from time time by the State Government in the <i>Official Gazette</i> , except when served for consumption.			
94	(a) Sweet and sweetmeats including Shirkhand, Basundi, Doodhpak but except when served for consumption excluding ice-cream, other edible ice whether or not containing cocoa, kulfi, non-alcoholic drinks containing ice-cream or kulfi sweet drops, toffees, chocolates, other confectioneries and all kinds of bakery products,	5%	1.4.2010 to 31.3.2016	
	(b) Varieties of farsan as may be notified, from time time, by the State Government in the <i>Official Gazette</i> , except when served for consumption.			
	(c) Vada Pav	5%	1.5.2011 to 31.3.2016	
94	(a) Sweet and sweetmeats including Shirkhand, Basundi, Doodhpak but except when served for consumption excluding ice-cream, other edible ice whether or not containing cocoa, kulfi, non-alcoholic drinks containing ice-cream or kulfi sweet drops, toffees, chocolates, other confectioneries and all kinds of bakery products,	5.5%	1.4.2016 to 16.9.2016	
	(b) Varieties of farsan as may be notified, from time time, by the State Government in the <i>Official Gazette</i> , except when served for consumption.			
	(c) Vada Pav			

94	(a) Sweet and sweetmeats including Shirkhand, Basundi, Doodhpak but except when served for consumption excluding ice-cream, other edible ice whether or not containing cocoa, kulfi, non-alcoholic drinks containing ice-cream or kulfi sweet drops, toffees, chocolates, other confectioneries and all kinds of bakery products,	6%	17.9.2016 to date	
	(b) Varieties of farsan as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> , except when served for consumption.			
	(c) Vada Pav			
95	Tamarind	4%	1.4.2005 to 31.3.2010	
95	Deleted		w.e.f. 1.4.2010	
96	Tractors, threshers, harvesters and attachments and parts, thereof.	4%	1.4.2005 to 30.4.2005	
96	Tractors (being agricultural tractors) trailers and trolleys (being agricultural trailers and trolleys) harvesters, attachments, parts, components, accessories and tyres and tubes thereof.	4%	1.5.2005 to 31.1.2006	
96	(a) Tractors, trailers and trolleys being agricultural tractors, trailers and trolleys, harvesters, attachments, parts, components, accessories, tyres and tubes thereof.	4%	1.2.2006 to 31.3.2010	
	(b) When sold on or after 1st April, 2005, threshers and attachments, parts, components, accessories, tyres and tubes thereof.			
96	(a) Tractors, trailers, trolleys being agricultural tractors, trailers and trolleys, harvesters, attachments, parts, components, accessories, tyres and tubes thereof.	5%	1.4.2010 to 31.3.2016	
	(b) When sold on or after 1st April, 2005, threshers and attachments parts, components, accessories, tyres and tubes thereof.			
96	(a) Tractors, trailers, trolleys being agricultural tractors, trailers and trolleys, harvesters, attachments, parts, components, accessories, tyres and tubes thereof.	5.5%	1.4.2016 to 16.9.2016	
	(b) When sold on or after 1st April, 2005, threshers and attachments parts, components, accessories, tyres and tubes thereof.			
96	(a) Tractors, trailers, trolleys being agricultural tractors, trailers and trolleys, harvesters, attachments, parts, components, accessories, tyres and tubes thereof.	6%	17.9.2016 to date	
	(b) When sold on or after 1st April, 2005, threshers and attachments parts, components, accessories, tyres and tubes thereof.			
97	Transformers.	4%	1.4.2005 to 31.1.2006	
97.	Transformers and components and parts thereof.	4%	1.2.2006 to 31.3.2010	
97.	Transformers and components and parts thereof.	5%	1.4.2010 to 31.3.2016	
97.	Transformers and components and parts thereof.	5.5%	1.4.2016 to 16.9.2016	
97.	Transformers and components and parts thereof.	6%	17.9.2016 to date	

98.	Transmission towers.	4%	1.4.2005 to 31.3.2010	
98.	Transmission towers.	5%	1.4.2010 to 31.3.2016	
98.	Transmission towers.	5.5%	1.4.2016 to 16.9.2016	
98.	<b>Transmission towers.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
99	Umbrella except garden umbrella.	4%	1.4.2005 to 31.1.2006	
99.	(a) Umbrella except garden umbrella, (b) Components, parts and accessories of umbrella except garden umbrella.	4%	1.2.2006 to 31.3.2010	
99	(a) Umbrella except garden umbrella, (b) Components, parts, and accessories of umbrella except garden umbrella.	5%	1.4.2010 to 31.3.2012	
99	(a) Umbrella and Raincoat excluding garden umbrella, (b) Components, parts, and accessories of umbrella except garden umbrella.	5%	1.4.2012 to 31.3.2016	
99	(a) Umbrella and Raincoat excluding garden umbrella, (b) Components, parts, and accessories of umbrella except garden umbrella.	5.5%	1.4.2016 to 16.9.2016	
99	(a) Umbrella and Raincoat excluding garden umbrella, (b) Components, parts, and accessories of umbrella except garden umbrella.	<b>6%</b>	<b>17.9.2016 to date</b>	
100.	Vanaspati (Hydrogenated vegetable oil)	4%	1.4.2005 to 31.3.2010	
100.	Vanaspati (Hydrogenated vegetable oil)	5%	1.4.2010 to 31.3.2016	
100.	Vanaspati (Hydrogenated vegetable oil)	5.5%	1.4.2016 to 16.9.2016	
100.	<b>Vanaspati (Hydrogenated vegetable oil)</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
101.	Varieties of sugar, tobacco, textile and textile articles as may be notified, from time to time, by the State Government in the <i>Official Gazette</i> .	4%	1.4.2005 to 31.3.2010	
101	(a) Fabrics and sugar as defined from time to time, in section 14 of the Central Sales Tax Act, 1956;	4%	1.4.2010 to 30.4.2011	
	<b>(a) Fabrics and Sugar as defined from time to time, in section 14 of the Central Sales Tax Act, 1956;</b>	<b>5%</b>	<b>1.5.2011 to date</b>	
	(b) Varieties of Textile and Textile Articles; as may be notified from time to time by the State Government in the <i>Official Gazette</i> .	5%	1.4.2010 to 31.3.2016	
	(b) Varieties of Textile and Textile Articles; as may be notified from time to time by the State Government in the <i>Official Gazette</i> .	5.5%	1.4.2016 to 16.9.2016	
	<b>(b) Varieties of Textile and Textile Articles;</b> <b>as may be notified from time to time by the State Government in the Official Gazette.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
102	Vegetable oil including gingili oil, castor oil and bran oil.	4%	1.4.2005 to 31.3.2010	
102	Vegetable oil including gingili oil, castor oil and bran oil.	5%	1.4.2010 to 31.3.2016	
102	<i>deleted</i>		<b>w.e.f. 1.4.2016</b>	
103.	Windmill for water pumping and for generation of electricity.	4%	1.4.2005 to 31.1.2006	

103.	Windmill for water pumping and for generation of electricity and its components, parts and accessories.	4%	1.2.2006 to 31.3.2010	
103	Windmill for water pumping and for generation of electricity and its components, parts and accessories.	5%	1.4.2010 to 31.3.2016	
103	Windmill for water pumping and for generation of electricity and its components, parts and accessories.	5.5%	1.4.2016 to 16.9.2016	
<b>103</b>	<b>Windmill for water pumping and for generation of electricity and its components, parts and accessories.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
104	Writing instruments including refills.	4%	1.4.2005 to 30.4.2005	
104	(a) Writing instruments, ball point pens, felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles;	4%	1.5.2005 to 31.3.2010	
	(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpeners.			
104	(a) Writing instruments, ball point pens, felt tipped and other porustipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles;	5%	1.4.2010 to 31.3.2016	
	(a) Writing instruments, ball point pens, felt tipped and other porustipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles;	5.5%	1.4.2016 to 16.9.2016	
	<b>(a) Writing instruments, ball point pens, felt tipped and other porustipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles;</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
	(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpeners.	5%	1.4.2010 to 31.3.2016	
	(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpeners.	5.5%	1.4.2016 to 16.9.2016	
	<b>(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpeners.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
	( c )Writing boards or writing pads, drawing boards, black boards, green boards, white boards, examination pads, foot rulers, erasers, glitter pens, sketch pens, staplers, pencil leads, oil pastels, drawing charcoals and envelopes;	5%	1.4.2012 to 31.3.2016	
	( c )Writing boards or writing pads, drawing boards, black boards, green boards, white boards, examination pads, foot rulers, erasers, glitter pens, sketch pens, staplers, pencil leads, oil pastels, drawing charcoals, pencil box, gum, glue sticks, stapler pins, tape dispensers, dusters, files and envelopes;	5.5%	1.4.2016 to 16.9.2016	
	<b>( c )Writing boards or writing pads, drawing boards, black boards, green boards, white boards, examination pads, foot rulers, erasers, glitter pens, sketch pens, staplers, pencil leads, oil pastels, drawing charcoals, pencil box, gum, glue sticks, stapler pins, tape dispensers, dusters, files and envelopes;</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
105	Zari and embroidery materials of gold, silver and gilded metal, badla and kasab.	4%	1.4.2005 to 31.1.2008	
105	Embroidery or Zari material that is to say,	4%	1.2.2008 to	

	(i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota (viii) sitara; (ix) naquasi; (x) kora (xi) glass beads; (xii) badla (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.		30.6.2009	
105	Embroidery or Zari material that is to say, (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota (viii) sitara; (ix) naquasi; (x) kora (xi) [deleted]; (xii) badla (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.	4%	1.7.2009 to 31.3.2010	
105	Embroidery or Zari material that is to say, (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota (viii) sitara; (ix) naquasi; (x) kora (xi) [deleted]; (xii) badla (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.	5%	1.4.2010 to 31.3.2016	
105	Embroidery or Zari material that is to say, (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota (viii) sitara; (ix) naquasi; (x) kora (xi) [deleted]; (xii) badla (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.	5.5%	1.4.2016 to 16.9.2016	
105	<b>Embroidery or Zari material that is to say, (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota (viii) sitara; (ix) naquasi; (x) kora (xi) [deleted]; (xii) badla (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.</b>	6%	<b>17.9.2016 to date</b>	
106	Coconut in shell and separated Kernel of coconut including Kopra	4%	1.4.2005 to 30.4.2005	
106	(a) Kopra	4%	1.5.2005 to 31.3.2010	
106	(b) Coconut in shell and separated Kernel of coconut (excluding Kopra) sold during the period starting on or after 1st April 2006	4%	1.4.2006 Effect date extended	
	(b) Coconut in shell and separated Kernel of coconut (excluding Kopra) sold during the period starting on or after 1st April 2010	4%		
106	<i>Deleted</i>		<i>w.e.f. 1.4.2010</i>	
107	(1) Animal hair other than raw wool; (2) Capital goods and parts and components thereof as may be notified, by the State Government from time to time, in the Official Gazette; (3) Coal tar; (4) Combs, (5) Cups and glasses of paper or plastic; (6) Feeding bottles and nipples; (7) Goods specified below supplied to foreign going ships.-- a) marine lubricants and indigenous marine paints, b) food stuff and food provisions of all kinds, c) alcoholic and non alcoholic beverages, d) bunker oil, (8) Medical devices and implants as may be notified from time to time by the State Government in the Official Gazette; (9) Porcelain insulators, (10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers;	4%	1.5.2005 to 31.3.2010	
	(11) (a) Semi processed or processed fruits, vegetables, meat, poultry and fish whether or not sold in sealed containers or in a frozen state;	4%	1.5.2005 to 31.1.2006	

	(b) Fruit jams, jelly, cottage cheese (paneer), pickles, sauces, porridge, marmalade, preserved fruits, honey, fruit squash, paste, fruit drink, fruit juice, squashes, syrups, cordials;			
	(c) Raw sea food, raw meat, fruits and vegetables, when sold in a frozen state, or in a sealed container;			
	(11) (a) Raw meat, raw flesh of poultry and raw sea-food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container;	4%	1.2.2006 to 31.3.2010	
	(b) Fruits and vegetables when sold in frozen state or in sealed container,			
	(c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container,			
	(d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs and shrimps, whether or not sold in frozen state or in sealed container,			
	(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not sold in frozen state or in sealed container,			
	(f) Foods stuffs and food provisions of all kinds including raw, semi-cooked or semi processed foods,ready to mix and ready to cook preparations excluding ready to serve foods.	4%	1.2.2006 to 31.1.2008	
	<i>(f) deleted w.e.f. 1.2.2008.</i>			
	<i>Explanation. – The items referred to in clause (a) to (e) will not be covered by the scope of this entry when those are served for consumption.</i>	4%	1.2.2008 to 31.3.2010	
	(g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared.	4%	1.2.2006 to 31.3.2010	
	(12) Silica Sand meant for use in construction;	4%	1.5.2005 to 7.8.2006	
	(12) Silica Sand	4%	8.8.2006 to 31.3.2010	
	(13) Tamarind seed and powder thereof;	4%	1.5.2005 to 31.3.2010	
	(14) Toys and games excluding electronic toys and electronic games;			
	(15) Wax candles;			
107	(1) Animal hair other than raw wool;	5%	1.4.2010 to 31.3.2016	
	(2) Capital goods and parts and components thereof as may be notified, by the State Government from time to time, in the Official Gazette;			
	(2A) Capital goods and parts and components thereof, as may be notified by the State Government, from time to time, in the Official Gazette, when sold to the Departments of State or, as the case may be, the Central Government.	5%	1.8.2014 to 31.3.2016	
	(3) Coal tar;	5%	1.4.2010 to 31.3.2016	
	(4) Combs,			
	(5) Cups and glasses of paper or plastic;			
	(6) Feeding bottles and nipples;			
	(7) Goods specified below supplied to foreign going ships.--			
	a) marine lubricants and indigenous marine paints,			
	b) food stuff and food provisions of all kinds,			
	c) alcoholic and non alcoholic beverages,			

	d) bunker oil,			
	(7A) Ladies hand bags and ladies purses	5%	1.4.2015 to 31.3.2016	
	(8) Medical devices and implants as may be notified from time to time by the State Government in the <i>Official Gazette</i> ;	5%	1.4.2010 to 31.3.2016	
	(9) Porcelain insulators,			
	(10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers;			
	(11) (a) Raw meat, raw flesh of poultry and raw sea-food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container;			
	(b) Fruits and vegetables when sold in frozen state or in sealed container,			
	(c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container,			
	(d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs, and shrimps, whether or not sold in frozen state or in sealed container,			
	(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not sold in frozen state or in sealed container,			
	(f) Raw, semi cooked, semi processed, readymix and ready to cook food preparations, sold in sealed containers excluding ready to eat food and those covered by clause (a) to clause(e) above		1.4.2012 to 31.3.2016	
	Explanation. – The items referred to in clause (a) to (f) will not be covered by the scope of this entry when those are served for consumption.			
	(g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared.		1.4.2010 to 31.3.2013	
	<b>(g) (deleted)</b>		<b>w.e.f. 1.4.2013</b>	
	(12) Silica Sand		1.4.2010 to 31.3.2016	
	(13) Tamarind seed and powder thereof;			
	(14) Toys and games excluding electronic toys and electronic games;			
	(15) wax candles;			
107	(1) Animal hair other than raw wool;	5.5%	1.4.2016 to 16.9.2016	
	(2) Capital goods and parts and components thereof as may be notified, by the State Government from time to time, in the <i>Official Gazette</i> ;			
	(2A) Capital goods and parts and components thereof, as may be notified by the State Government, from time to time, in the <i>Official Gazette</i> , when sold to the Departments of State or, as the case may be, the Central Government.			
	(3) Coal tar;			
	(4) Combs,			
	(5) Cups and glasses of paper or plastic;			
	(6) Feeding bottles and nipples;			
	(7) Goods specified below supplied to foreign going ships.--			
	a) marine lubricants and indigenous marine paints,			
	b) food stuff and food provisions of all kinds,			

	<p>c) alcoholic and non alcoholic beverages,</p> <p>d) bunker oil,</p> <p>(7A) Ladies hand bags and ladies purses</p> <p>(8) Medical devices and implants as may be notified from time to time by the State Government in the <i>Official Gazette</i>;</p> <p>(9) Porcelain insulators,</p> <p>(10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers;</p> <p>(11) (a) Raw meat, raw flesh of poultry and raw sea-food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container;</p> <p>(b) Fruits and vegetables when sold in frozen state or in sealed container,</p> <p>(c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container,</p> <p>(d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs, and shrimps, whether or not sold in frozen state or in sealed container,</p> <p>(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not sold in frozen state or in sealed container,</p> <p>(f) Raw, semi cooked, semi processed, readymix and ready to cook food preparations, sold in sealed containers excluding ready to eat food and those covered by clause (a) to clause(e) above</p> <p><i>Explanation.</i> – The items referred to in clause (a) to (f) will not be covered by the scope of this entry when those are served for consumption.</p> <p>(g) Processed, semi-processed, semi-cooked, ready-mix, ready to eat, shelled sweet corn, whether or not sold ,-</p> <p>(i) in a frozen state, or</p> <p>(ii) in a sealed container, or</p> <p>(iii) under a brand name</p> <p>except when served for consumption.</p> <p>(12) Silica Sand</p> <p>(13) Tamarind seed and powder thereof;</p> <p>(14) Toys and games excluding electronic toys and electronic games;</p> <p>(15) Wax candles;</p>			
107	<p><b>(1) Animal hair other than raw wool;</b></p> <p><b>(2) Capital goods and parts and components thereof as may be notified, by the State Government from time to time, in the Official Gazette;</b></p> <p><b>(2A) Capital goods and parts and components thereof, as may be notified by the State Government, from time to time, in the Official Gazette, when sold to the Departments of State or, as the case may be, the Central Government.</b></p> <p><b>(3) Coal tar;</b></p> <p><b>(4) Combs,</b></p> <p><b>(5) Cups and glasses of paper or plastic;</b></p> <p><b>(6) Feeding bottles and nipples;</b></p> <p><b>(7) Goods specified below supplied to foreign going ships.--</b></p> <p><b>a) marine lubricants and indigenous marine paints,</b></p>	6%	17.9.2016 to date	

	b) food stuff and food provisions of all kinds,			
	c) alcoholic and non alcoholic beverages,			
	d) bunker oil,			
	(7A) Ladies hand bags and ladies purses			
	(8) Medical devices and implants as may be notified from time to time by the State Government in the <i>Official Gazette</i> ;			
	(9) Porcelain insulators,			
	(10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers;			
	(11) (a) Raw meat, raw flesh of poultry and raw sea-food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container;			
	(b) Fruits and vegetables when sold in frozen state or in sealed container,			
	(c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container,			
	(d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs, and shrimps, whether or not sold in frozen state or in sealed container,			
	(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not sold in frozen state or in sealed container,			
	(f) Raw, semi cooked, semi processed, readymix and ready to cook food preparations, sold in sealed containers excluding ready to eat food and those covered by clause (a) to clause(e) above			
	<i>Explanation.</i> – The items referred to in clause (a) to (f) will not be covered by the scope of this entry when those are served for consumption.			
	(g) Processed, semi-processed, semi-cooked, ready-mix, ready to eat, shelled sweet corn, whether or not sold ,-			
	(i) in a frozen state, or			
	(ii) in a sealed container, or			
	(iii) under a brand name			
	except when served for consumption.			
	(12) Silica Sand			
	(13) Tamarind seed and powder thereof;			
	(14) Toys and games excluding electronic toys and electronic games;			
	(15) Wax candles;			
108	(a) Dry fruits including raisins and currants;	4%		
	(b) Tea in leaf or powder form including instant tea			
	sold during the period starting from the 1st May 2005 and ending on 31st March 2006.			
108	(a) Dry fruits including raisins and currants;	4%		
	(b) Tea in leaf or powder form including instant tea.			
	sold during the period from the 1st May, 2006 to 30th September 2006 :-			
108	(a) Dry fruits including raisins and currants;	4%		

	(b) Tea in leaf or powder form including instant tea. sold during the period starting on 1st May, 2006 to 31st March 2008:-			
108	(1) (a) Dry fruits including raisins and currants; (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2008 and ending on 31st March 2010	4%		
	(2) Timber, sold during the period starting on 1st April 2008 and ending on 31st March 2009.	4%		
	(2) Timber, sold during the period starting on 1st April 2008 and ending on 31st March 2010	4%		
	3) Wood free plain and pre-laminated particle board covered under Tariff item 4410.90.10 and 4410.90.90 of the Central Excise Tariff Act, 1985 with BIS specification IS-3087 or IS-12823, having logo 'ECOMARK' obtained from BIS.	4%	1.10.2008 to 31.3.2010	
108	(1) (a) Raisins and Currants;  (a) <i>deleted w.e.f. 1.6.2010</i> (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2010 and ending on 31st March 2011 or the date on which the Goods and Services Tax Act shall come into force. (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2012. (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2013. (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2014. (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2015. (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2016. (2) Timber, sold during the period starting on 1st April 2008 and ending on 31st March 2010 3) Wood free plain and pre-laminated particle board covered under Tariff item 4410.90.10 and 4410.90.90 of the Central Excise Tariff Act, 1985 with BIS specification IS-3087 or IS-12823, having logo 'ECOMARK' obtained from BIS.	5% - 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5%	1.4.2010 to 31.5.2010	
108	(1) (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2017. <b>(1) (b) Tea in leaf or powder form including instant tea sold during the period starting on 1st April 2011 and ending on 31st March 2017.</b> (2) Timber, sold during the period starting on 1st April 2008 and ending on 31st March 2010	5.5% 6% 5%	1.4.2016 to 16.9.2016 <b>17.9.2016 to date</b>	
108A	Dry fruits excluding cashew kernels and cashew nuts and those to which entry 59 of SCHEDULE A applies.	5%	1.5.2011 to 31.3.2012	
108A	Dry fruits excluding raisins and currants.	5%	1.4.2012 to 31.3.2016	
108A	Dry fruits excluding raisins and currants.	5.5%	1.4.2016 to 16.9.2016	
108A	<b>Dry fruits excluding raisins and currants.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	

109	Papad, except when served for consumption sold on or after 1st May 2006.	4%		
109	<i>Deleted</i>		<i>w.e.f.</i> <i>1.4.2010</i>	
110	Clearing nuts (Shikekai) and Soap nuts (Ritha) in whole or powder form.	4%	1.7.2009 to 31.3.2010	
110	Clearing nuts (Shikekai) and Soap nuts (Ritha) in whole or powder form.	5%	1.4.2010 to 31.3.2016	
110	Clearing nuts (Shikekai) and Soap nuts (Ritha) in whole or powder form.	5.5%	1.4.2016 to 16.9.2016	
110	<b>Clearing nuts (Shikekai) and Soap nuts (Ritha) in whole or powder form.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
111	Compact Fluorescent Lamps.	4%	1.7.2009 to 31.3.2010	
111	Compact Fluorescent Lamps	5%	1.4.2010 to 31.3.2015	
111	Compact Fluorescent Lamps and LED bulbs	5%	1.4.2015 to 31.3.2016	
111	Compact Fluorescent Lamps, LED bulbs and LED tube lights.	5.5%	1.4.2016 to 16.9.2016	
111	<b>Compact Fluorescent Lamps, LED bulbs and LED tube lights.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
112	LPG Stoves for domestic use; parts, components and accessories thereof.	4%	1.7.2009 to 31.3.2010	
112	LPG Stoves for domestic use; parts, components and accessories thereof.	5%	1.4.2010 to 31.3.2016	
112	LPG Stoves for domestic use; parts, components and accessories thereof.	5.5%	1.4.2016 to 16.9.2016	
112	<b>LPG Stoves for domestic use; parts, components and accessories thereof.</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
113	Cotton ginning and pressing machinery covered by sub-heading 8445 19 10 of Central Excise Tariff Act, 1985(5 of 1986).	4%	1.7.2009 to 31.3.2010	
113	Cotton ginning and pressing machinery covered by sub-heading 8445 19 10 of Central Excise Tariff Act, 1985(5 of 1986)	5%	1.4.2010 to 31.3.2016	
113	Cotton ginning and pressing machinery covered by sub-heading 8445 19 10 of Central Excise Tariff Act, 1985(5 of 1986)	5.5%	1.4.2016 to 16.9.2016	
113	<b>Cotton ginning and pressing machinery covered by sub-heading 8445 19 10 of Central Excise Tariff Act, 1985(5 of 1986)</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
114	Composting Machinery	4%	1.7.2009 to 31.3.2010	
114	Composting Machinery	5%	1.4.2010 to 31.3.2016	
114	Composting Machinery	5.5%	1.4.2016 to 16.9.2016	
114	<b>Composting Machinery</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
115	Vehicles Operated on Battery or Solar power	5%	1.5.2010 to 31.3.2016	
115	Vehicles Operated on Battery or Solar power	5.5%	1.4.2016 to 16.9.2016	
115	<b>Vehicles Operated on Battery or Solar power</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
116	Adult diapers and sanitary napkins	5%	1.4.2012 to 31.3.2016	

116	Adult diapers and sanitary napkins	5.5%	1.4.2016 to 16.9.2016	
116	<b>Adult diapers and sanitary napkins</b>	<b>6%</b>	<b>17.9.2016 to date</b>	
<b>SCHEDULE D</b>				
<i>[See sections 2(26), 5 and 6]</i>				
(From 1.4.2005 to date)				
<b>LIST OF GOODS FOR WHICH THE RATE OF TAX IS 4% ,5% and 20% or above</b>				
<b>Note -</b> The abbreviation “%” in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods.				
1	<b>Name of the commodity</b>	<b>Rate of Tax</b>	<b>with effect from</b>	
-1	(2)	(3)		
1	Foreign liquor as defined, from time to time, in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953	20%	1.4.2005 to 30.6.2009	
1	Foreign liquor as defined, from time to time, in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953	25%	1.7.2009 to 31.7.2009	
1	Foreign liquor as defined, from time to time, in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953, excluding wine.	25%	1.8.2009 to 30.4.2011	
1	Foreign liquor as defined, from time to time, in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.	50%	1.5.2011 to 30.9.2015	
1	<b>Foreign liquor as defined, from time to time, in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.</b>	<b>60%</b>	<b>1.10.2015 to date</b>	
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973	20%	1.4.2005 to 30.6.2009	
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973	25%	1.7.2009 to 30.4.2011	
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973	50%	1.5.2011 to 30.9.2015	
2	<b>Country liquor, as defined in Maharashtra Country Liquor Rules, 1973</b>	<b>60%</b>	<b>1.10.2015 to date</b>	
3	Liquor imported from any place outside the territory of India as defined, from time to time, in rule 3(4) of Maharashtra Foreign Liquor (Import and Export) Rules, 1963.	20%	1.4.2005 to 30.6.2009	
3	Liquor imported from any place outside the territory of India as defined, from time to time, in rule 3(4) of Maharashtra Foreign Liquor (Import and Export) Rules 1963.	25%	1.7.2009 to 31.7.2009	
3	Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor (Import and Export) Rules, 1963, excluding wine.	25%	1.8.2009 to 30.4.2011	
3	Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor (Import and Export) Rules, 1963, excluding wine.	50%	1.5.2011 to 30.9.2015	
3	<b>Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor (Import and Export) Rules, 1963, excluding wine.</b>	<b>60%</b>	<b>1.10.2015 to date</b>	
3A	Wines , as defined, from time to time, in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953 and in rule 3(4) of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963.	20%	1.8.2009 to 31.12.2013	

<b>3A</b>	<b>Wines , as defined, from time to time, in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953 and in rule 3(4) of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963 but excluding to those entry 3B of this Schedule applies.</b>	<b>40%</b>	<b>1.1.2014 to date</b>	
<b>3B</b>	<b>Wine when sold in bulk and where provisions of the Maharashtra Potable Liquor (Fixation of Maximum Retail Prices) Rules, 1996 are not applicable.</b>	<b>20%</b>	<b>1.1.2014 to date</b>	
4	Molasses and rectified spirit	20%	1.4.2005 to 31.1.2008	
4	<b>Molasses, rectified spirit, absolute alcohol and extra neutral alcohol.</b>	<b>20%</b>	<b>1.2.2008 to date</b>	
5	High Speed Diesel Oil			
	(a) when delivered,			
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and	34%+ One rupee per litre	1.4.2005 to 15.6.2006	
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai;	34%+ One rupee per litre	1.4.2005 to 15.6.2006	
	(b) In circumstances other than those mentioned in clause (a) above	31%+ One rupee per litre	1.4.2005 to 15.6.2006	
5	High Speed Diesel Oil			
	(a) when delivered,			
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and	33%+ One rupee per litre	16.6.2006 to 30.11.2006	
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai;	33%+ One rupee per litre	16.6.2006 to 30.11.2006	
	(b) in circumstances other than those mentioned in clause (a) above	30%+ One rupee per litre	16.6.2006 to 30.11.2006	
5	High Speed Diesel Oil			
	(a) when delivered,			
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and	28%	1.12.2006 to 6.6.2008	
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai; and	28%	1.12.2006 to 6.6.2008	
	(b) in circumstances other than those mentioned in clause (a) above	25%	1.12.2006 to 6.6.2008	
5	High Speed Diesel Oil			
	(a) when delivered,			
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and	26%	7.6.2008 to 7.7.2011	
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai; and	26%	7.6.2008 to 7.7.2011	
	(b) in circumstances other than those mentioned in clause (a) above	23%	7.6.2008 to 7.7.2011	
5	High Speed Diesel Oil			
	(a) when delivered,			

	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and	24%	8.7.2011 to 31.5.2012	
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai; and	24%	8.7.2011 to 31.5.2012	
	<b>(b) in circumstances other than those mentioned in clause (a) above</b>	<b>21%</b>	<b>8.7.2011 to 30.9.2015</b>	
5	High Speed Diesel Oil			
	(a) when delivered,			
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24%	1.6.2012 to 30.9.2015	
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24%	1.6.2012 to 30.9.2015	
	(b) in circumstances other than those mentioned in clause (a) above	21%	8.7.2011 to 30.9.2015	
5	High Speed Diesel Oil			
	(a) when delivered,			
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24% + Two rupees per litre	1.10.2015 to date	
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporation of the Brihan Mumbai, Thane and Navi Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	24% + Two rupees per litre		
	(b) in circumstances other than those mentioned in clause (a) above	21% + Two rupees per litre		
6	Aviation Turbine Fuel (Duty paid) (other than that covered by entry 8 of the Shedule C)	25%	1.4.2005 to 31.3.2008	
6	Aviation Turbine Fuel (Duty paid) (other than those covered by entry 8 of Schedule C and entry 11 of this Schedule).	25%	1.4.2008 to date	
7	Aviation Turbine Fuel (Bonded)	30%	1.4.2005 to date	
8	Aviation Gasoline (Duty paid)	10%	1.4.2005 to date	
9	Aviation Gasoline (Bonded)	24%	1.4.2005 to date	
10	Any other kind of Motor Spirit			
	(a) When delivered,			
	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and	30% + One rupee per litre	1.4.2005 to 15.6.2006	

	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai.	30% + One rupee per litre	1.4.2005 to 15.6.2006	
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	29% + One rupee per litre	1.4.2005 to 15.6.2006	
10	Any other kind of Motor Spirit			
	(a) When delivered,			
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and	28% + One rupee per litre	16.6.2006 to 6.6.2008	
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai.	28% + One rupee per litre	16.6.2006 to 6.6.2008	
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	27% + One rupee per litre	16.6.2006 to 6.6.2008	
10	Any other kind of Motor Spirit			
	(a) When delivered,			
	(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and	26% + One rupee per litre	7.6.2008 to 31.5.2012	
	(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai.	26% + One rupee per litre	7.6.2008 to 31.5.2012	
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	25% + One rupee per litre	7.6.2008 to 30.9.2015	
10	Any other kind of Motor Spirit			
	(a) When delivered,			
	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;and	26% + One rupee per litre	1.6.2012 to 30.9.2015	
	ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	26% + One rupee per litre	1.6.2012 to 30.9.2015	
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	25% + One rupee per litre	7.6.2008 to 30.9.2015	
10	Any other kind of Motor Spirit			
	(a) When delivered,			
	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;and	26% + Three rupees per litre	1.10.2015 to 31.5.2016	
	ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	26% + Three rupees per litre		

	(b) when delivered in circumstances other than those mentioned in clause (a) above.	25% + Three rupees per litre		
10	Any other kind of Motor Spirit			
	(a) When delivered,			
	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;and	26% + Four rupees fifty paise per litre	1.6.2016 to 16.9.2016	
	ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	26% + Four rupees fifty paise per litre		
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	25% + Four rupees fifty paise per litre		
10	Any other kind of Motor Spirit			
	(a) When delivered,			
	(i) to a retail trader for trading from place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;and	26% + Six rupees per litre	17.9.2016 to date	
	ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane, Navi Mumbai and within such other areas for such period as may be notified by the State Government in the <i>Official Gazette</i> ;	26% + Six rupees per litre		
	(b) when delivered in circumstances other than those mentioned in clause (a) above.	25% + Six rupees per litre		
11	Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of Brihan Mumbai Corporation and Pune District during the period starting on 1 <sup>st</sup> April 2008 and ending on 31 <sup>st</sup> March 2010.	4%	1.4.2008 to 31.3.2010	
11	Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of Brihan Mumbai Corporation and Pune District during the period starting on 1 <sup>st</sup> April 2008 and ending on 31st March 2011 or date on which Goods & Services Act comes into force, whichever is earlier.	4%	1.4.2010 to 31.3.2011	
11	Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of Brihan Mumbai Corporation and Pune District during the period starting on 1 <sup>st</sup> April 2008 and ending on 31st March 2012	4%	1.4.2011 to 31.3.2012	
11	Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of Brihan Mumbai Corporation and Pune District.(***)	5%	1.4.2012 to 12.1.2014	
11	Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of Brihan Mumbai Corporation,Pune Municipal Corporation and Raigad District.	5%	13.1.2014 to date	

12	Tobacco, manufactured tobacco and products thereof including cigar and cigarettes but excluding those to which entry 45A of SCHEDULE A and Entry 101 of SCHEDULE C applies.	20%	1.7.2009 to 31.3.2012	
12	Tobacco, manufactured tobacco and products thereof including cigar and cigarettes but excluding Beedi and those to which entry 45A of SCHEDULE A applies.	20%	1.4.2012 to 30.4.2012	
12	Tobacco, manufactured tobacco and products thereof including cigar and cigarettes but excluding, (a) Unmanufactured tobacco when sold in packets under brand name and; (b) those to which entry 45A of SCHEDULE A , and sub-entry (b) of 12 of SCHEDULE C applies.	20%	1.5.2012 to 31.3.2013	
12	<b>Tobacco, manufactured tobacco and products thereof but excluding,- (a) Beedi and unmanufactured tobacco whether sold under brand name or not; (b) Cigar and cigarettes to which entry 14 of this Schedule applies.</b>	<b>20%</b>	<b>1.4.2013 to date</b>	
13	Aerated and Carbonated non-alcoholic beverages whether or not containing sugar or other sweetening matter or flavour or any other additives.	20%	1.5.2011 to 30.9.2015	
13	<b>Aerated and Carbonated non-alcoholic beverages whether or not containing sugar or other sweetening matter or flavour or any other additives.</b>	<b>25%</b>	<b>1.10.2015 to date</b>	
14	Cigar and cigarettes.	25%	1.4.2013 to 30.9.2015	
14	<b>Cigar and cigarettes.</b>	<b>35%</b>	<b>1.10.2015 to date</b>	
<b>SCHEDULE E</b>				
<i>[See sections 2(26), 5 and 6]</i>				
<b>Goods not covered elsewhere for which the rate of tax is 13.5%</b>				
Note - The abbreviation “%” in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods.				
<b>Sr. No.</b>	<b>Name of the commodity</b>	<b>Rate of Tax</b>	<b>with effect from</b>	
(1)	(2)	(3)	(4)	
1	All goods not covered in any of the other schedules	12.5%	1.4.2005 to 16.9.2016	
1	<b>All goods not covered in any of the other Schedules</b>	<b>13.5%</b>	<b>17.9.2016 to date</b>	