

No. LL(B). 53/2002/402- The Meghalaya Value Added (Amendment) Act, 2005 (Act No. 5 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 5 OF 2005

As passed by the Meghalaya Legislative Assembly

Received the assent of the Governor on the 30th April, 2005

(Published in the Gazette of Meghalaya Extra-ordinary, issued dated 30th April, 2005)

THE MEGHALAYA VALUE ADDED TAX (AMENDMENT) ACT, 2005

An

Act

further to amend the Meghalaya Value Added Tax Act, 2003

Be it enacted by the Legislature of the State of Meghalaya in the Fifty sixth Year of the Republic of India as follows:-

- | | | |
|--------------------------------------|---|---|
| Short title and commencement. | 1 | (1) This Act may be called the Meghalaya Value Added Tax (Amendment) Act, 2005

(2) It shall come into force at once. |
| Insertion of heading | 2 | In the Meghalaya Value Added Tax Act, 2003 before the beginning of Section 1, the following words shall be inserted as headings:- |

“CHAPTER- 1

PRELIMINARY”

- | | | |
|-------------------------------|---|---|
| Amendment of Section 2 | 3 | In the Meghalaya Value Added Tax Act, 2003

(1) The words “means plant, machinery and equipment used in the process of manufacturing excluding civil structures as may be prescribed” appearing after the words “Capital goods” in Section 2 (xii) shall be deleted and replaced by the following words:- |
|-------------------------------|---|---|

“In relation to a registered dealer engaged in manufacture means plant and machinery and equipment which are accounted for as fixed assets or Capital assets in the books of account of such dealer”.

(2) Between the words “cost of labour” and the words “in” appearing in Clause (ii) of Sub-section (xxiii) of Section 2 the words “and services” shall be added.

(3) The words “of labour” appearing between the word “cost” and the word “of labour” appearing in Clause (ii) of Sub-section (xxiii) of Section 2 shall be deleted.

**Amendment of
Section 5**

4 In the Meghalaya Value Added Tax Act, 2003

(1) The words “the Schedule to be notified in the official gazette at the rate set out against each of such goods in the Schedule to be notified “appearing in the last part of Section 5 (1)- shall be deleted and replaced by the following words.

“Schedule II, III and IV appended to this Act at every point of sale of such goods within the State at the rate specified therein”.

(2) The words “exempt from tax in schedule to be notified” appearing in the last part of Section 5 (2) (a) shall be deleted and replaced by the following words.

“exempted under Section 8 (i) (a)”.

(3) The words “at the prescribed percentage” appearing in the last part of section 5 (2) (c) shall be deleted and replaced by the following words-

“on the basis of such percentages of the value of works contract as specified in Schedule IV A” appended to this Act.

**Amendment of
Section 6**

5 In the Meghalaya Value Added Tax Act, 2003

(1) The words “Purchase Tax Payable On purchase of Certain goods” appearing in the margin of section 6 shall be deleted and substituted by the words “Levy of tax on purchases”.

(2) The entire provisions of Section 6 shall be deleted and substituted by the following-

“Every dealer who in the course of his business purchase any taxable goods.

- i) From a registered dealer in the circumstances in which no tax under Section 5 is payable by that registered dealer on the sale price of such goods, or
- ii) From any other person, shall be liable to pay on the purchase price of such goods, if after such purchase, the goods are not sold within the State of Meghalaya or in the course of inter-State trade and commerce or in the course of export out of the territory of India, but are-
 - (a) Sold or disposed of otherwise, or
 - (b) Consumed or used in the manufacture of goods declared to be exempt from tax under this Act, or
 - (c) After their use or consumption in the manufactured of goods are disposed of otherwise than by way of sale in the State of Meghalaya or in the course of inter-State trade and commerce or export out of the territory of India; or
 - (d) Used or consumed otherwise, and such tax shall be levied at the same rate at which tax under Section 5 would have been levied on the sale of such goods within the State on the date of such purchase”.

Amendment of Section 8

- 6** In the Meghalaya Value Added Tax Act, 2003-
 - (1) After the word “Exemptions” appearing in the margin heading of Section 8, the following words shall be added-
 - “and zero- ratings”
 - (2) The words “Schedule to be notified in the official Gazette” appearing in Section 8 (1) (a) shall be deleted and replaced by the following words:
 - “Schedule I appended to this Act.”

Amendment of Section 11

- 7** In the Meghalaya Value Added Tax Act, 2003-
 - (1) The entire provision under Section 11 (1) shall be deleted and replaced by the following:

“Subject to other provisions of this section, Input Tax Credit shall be allowed to a registered dealer for purchase of taxable goods, other than goods specified in Schedule V appended to this Act, made within the State of Meghalaya from a registered dealer holding a valid certificate of registration and which are intended for the purpose of-

- (a) Sale or resale by him in the State; or
- (b) Sale in the course of inter-State trade or commerce; or
- (c) Sale in the course of export out of territory of India; or
- (d) Use as capital goods or as raw materials in the manufacture and processing of taxable goods, other than the goods specified in Schedule V appended to this Act, intended for sale of the nature referred to in clauses (a), (b) and (c) above.

Provided that no person shall be entitled to input tax credit on the following types of capital goods.

- i) Civil structure and immovable goods or properties.
- ii) Building materials used in construction activity (Tax credit will be available to contractors for their transactions).
- iii) Vehicles of all types.
- iv) Office equipments, fixed assets or capital goods, which are not meant for use in the manufacturing activity.
- v) Furniture fixture including electrical fixtures and fittings.
- vi) Capital goods purchased prior to the appointed day (date of commencement of this Act) or
- vii) Used as containers or materials for packing of taxable goods, other than the goods specified in Schedule V, intended for sale of the nature referred to in clause (1) (a), (b) and (c) above.

Provided further that if purchases are used partially for the purpose specified in this sub-section, input tax credit shall be allowed proportionate to the extent they are used for the purpose specified in this sub-section.

- (2) The entire provision of section 11 (5) shall be deleted and substituted by the following-

“Input tax credit on capital goods admissible under this section shall commence from the date of commencement of commercial productions and shall be adjusted against tax payable on input in thirty six equal monthly instalments.

Provided that no person shall be entitled to input tax credit on capital goods if such person is the second and subsequent purchaser of such capital goods.

- (a) The words “unless the registered dealer has an original tax invoice for the relevant supply or purchases” appearing in the last part of section 11 (6)- shall be deleted and replaced by the following words:

“until the tax period in which the dealer receives the tax invoice in original in the prescribed form evidencing the amount of input tax credit”.

- (b) After Section 11 (9) (c), the following shall be inserted:

Provided that input tax credit may be allowed on input tax paid in excess of the prevailing rate of CST on such inputs.

- (c) After sub-section 9 (c) of section 11 the new clause shall be inserted as section 11 (9) (f)-

Section 11 (9) (f)- “claim and settlement of input tax credit shall be completed within a period of six months from the date of the claim”

Amendment of Section 14

8

In the Meghalaya Value Added Tax Act, 2003-

The words “the following period or periods” appearing in the last part of Section 14 (2) shall be deleted and replaced by the following words-

“subsequent period or periods but not carried beyond the second financial year after which the excess amount shall be refunded to the dealer”

**Amendment of
Section 17**

9 In the Meghalaya Value Added Tax Act, 2003-

(1)

(a) The words “Levy of presumptive tax on registered retailers” appearing in the margin heading of section 17 shall be deleted and replaced by the following words-

“Composition of Tax”

(b) The entire provision of Section 17, shall be deleted and replaced by the following words-

“17 (1) Notwithstanding anything contained in this Act, the Government may, by notification published in the Official Gazette and subject to such conditions and restrictions if any, as may specify therein, permit any dealer, who is engaged in the business of selling at retail any goods or merchandise and whose gross turnover calculated from the commencement of any year exceeds within such year, the threshold of such turnover but does not exceed five lakhs rupees, to pay at his option, in lieu of the amount of tax payable under the provisions of this Act, an amount by way of composition calculated at the rate of 1% of such gross turnover.

(2) For the purpose of this section a dealer will be considered to be engaged in the business of selling at retail if 9/10 of his turnover of sales consists of sales made to persons who are not dealers and if any questions arises as to whether a particular dealer is a retailer, then the officer in charge of the case shall refer the question to the Assistant Commissioner of Taxes (Appeals) who shall, after hearing the dealer if necessary, decide the question.

(3) Nothing in this section will apply to a dealer who is manufacturer or who is in an importer or who has purchased any goods from a registered dealer whose sales of the said goods are not liable to tax under the provisions of this Act.

- (4) If on the basis of evidences reasonable grounds exist to believe that the dealer was not eligible to pay tax at a rate fixed under this sub-section, the prescribed authority may, impose a penalty equivalent to three times of the amount of tax arrived at after applying the rate notified under this sub-section to the gross turnover of the dealer computed on the basis of evidence available in this regard.

Provided that no order under this sub-section shall be passed without giving the dealer a reasonable opportunity of being heard.

- (5) A dealer in whose case composition under this section is in force, shall not-
- i) Be entitled to any claim of input tax credit in respect of purchases of any goods by him in the State.
 - ii) Charge any tax in the invoice in respect of sales of goods made by him; and
 - iii) Issue tax invoice to any other dealer who has purchased the goods from him.
- (6) The option so exercises under this section shall be final for that year and shall continue for subsequent years until the dealer becomes ineligible, or withdraws his option in writing.

Amendment of Section 19

10 In the Meghalaya Value Added Tax Act, 2003-

- (1) The words – “one month” appearing in section 16 (1) shall be deleted and substituted by the words-
- “three months”
- (2) The words “whose registration has been continued under section 116” appearing in section 19 (1) between the word “dealers” and the word “shall” shall be deleted-
- (3) The words “purchased on or after 1.4.2004 and” shall be inserted in section 19 (1) before the word “held”
- (4) After the words “Meghalaya Finance (Sales Tax) Act” appearing in Section 19 (2) (a) – the words “and the Meghalaya Sales Tax Act” shall be added.

(5) After the words “after the commencement of this Act” appearing in Section 19 (2) (b) – the following words “and the entire balance shall be given as a set off within a period of sic month” shall be inserted.

(6) Sub-section (3) of section 19 shall be deleted.

(7) The existing sub-section (4) of section 19 shall be read as sub-section (3) and the words “and sub-section (3)” appearing in the sub-section shall be deleted.

**Amendment of
Section 22**

11 In the Meghalaya Value Added Tax Act, 2003-
between the words “not” and “liable” and between the word
“pay” and “in” appearing in the proviso to Section 22 (3)-
the words – “be” and “tax” shall be inserted respectively.

**Amendment of
Section 34**

12 In the Meghalaya Value Added Tax Act, 2003-
(a) The margin heading of Section 34-
“Imposition of penalty for failure to get registered” shall
be deleted and replaced by the following words –
“Suspension of certificate of registration”
(b) The entire provision of Section 34 (1) and (2) shall be
deleted and replaced by the following words –
(1) “Suspension of certificate of registration” will be
withdrawn and registration certificate shall be restored
on an application made by the dealer on furnishing
evidence of payment of all taxes and on furnishing of
overdue return or returns within 45 days from the date
of suspension”.
(2) “If a certificate of registration of a dealer is suspended
or if the suspension is withdrawn, the information will
be made public through publication in the Official
Gazette and insertion of notice in newspaper”.

**Amendment of
Section 35**

13 In the Meghalaya Value Added Tax Act, 2003-
(1) After the words “State Bank of India” in sub-section (4)
of section 35 the words “or any Bank authorised by the
Government” shall be inserted.

**Amendment of
Section 36**

- 14** In the Meghalaya Value Added Tax Act, 2003-
- (1) In clause (a) and clause (d) of section 36 (1) shall be deleted and clause (b), (c), (e) and (f) shall read as clause (a), (b), (c) and (d) respectively.
 - (2) In section 36 (3), the words “at the rate of 2 percent per month on the tax” appearing between the word “penalty” and the word “and” shall be deleted and substituted by the following words:-

“not exceeding one and half times of the tax payable.”
 - (3) The following words appearing in the last part of section 36 (3) “or to the date of its payment” shall be deleted.

**Amendment of
Section 37**

- 15** In the Meghalaya Value Added Tax Act, 2003-
The word “presumptive” appearing in section 37 (2) shall be deleted and substituted by the word “composite”

**Amendment of
Section 40**

- 16** In the Meghalaya Value Added Tax Act, 2003, after section 40 (3) the following new sub-section will be added:-
- (4) “When a dealer is in default or is deemed to be in default in making the payment under section 52, section 53 and section 54, he shall be liable to pay simple interest on such amount at the rate of two percent per month from the date of such default for so long as he continue to make default in the payment of the said tax”.
 - (5) “Where any amount of tax payable is enhanced by any such order, interest shall be payable on the amount by which the tax is enhanced after the expiry of a period of three months from the date of the order”.
 - (6) “Where the realization of any amount remains stayed by the order of any court or authority and such order is subsequent vacated, interest shall be payable also for any period during which such order remain in operation”.

**Amendment of
Section 41**

- 17** In the Meghalaya Value Added Tax Act, 2003-
- (1) After the following word appearing in the margin heading of Section 41 –

“Interest” – the following words shall be added – “on refund”

(2) Sub-sections (4), (6), (7) and (8) of Section 41 shall be deleted and sub-section (5) shall read as sub-section (4)

Amendment of Section 43

18 In the Meghalaya Value Added Tax Act, 2003- the year “2003” appearing in section 43 (1) shall be substituted by “2003”.

Amendment of Section 44

19 In the Meghalaya Value Added Tax Act, 2003-

(1) The following words appearing in the margin heading of Section 44 “Composition of tax” shall be deleted and replaced by the following Words –
“Levy of tax on sale on non-vatable goods”.

(2) The existing provision under Section 44 shall be deleted and replaced by the following words – “Every dealer of goods specified in Schedule V shall with effect from the appointed day be liable to pay tax under this Act at the first point of sale of such goods within the State at the rates specified therein”.

Amendment of Section 45

20 In the Meghalaya Value Added Tax Act, 2003-

(1) Between the words “State Bank of India” and the words “as required” appearing in section 45

(1) The following words shall be added:-

“or any other bank authorised by the Government of Meghalaya”.

(2) Sub-section (4) of section 45 shall be deleted and the existing sub-section (5) shall be read as sub-section (4).

Amendment of Section 46

21 In the Meghalaya Value Added Tax Act, 2003- the entire provision including margin heading of section 46 shall be deleted and replaced as follows:-

(a) The margin heading shall be substituted by the words “Assessment without prejudice to prosecution for any offence”.

- (b) The existing provisions shall be substituted by the words “Any assessment of tax or determination of interest made under this Act shall be without prejudice to any prosecution instituted for an offence under this Act”.

**Amendment of
Section 47**

22 In the Meghalaya Value Added Tax Act, 2003-

- (1) The following words appearing in the margin heading of Section 47-

“Assessment of dealer who hails to get himself registered” shall be deleted and replaced by the following words – “Assessment of dealers dealing in goods other than vegetable goods”.

- (2) The entire provision of Section 47 shall be deleted and replaced by the following words –

“Every registered dealer liable to pay tax under Section 6 or Section 47 has to file a quarterly return and pay the full amount of tax payable by him according to such return or the differential tax payable according to revised return furnished if any, and shall furnish along with the return, as the case may be, a receipt showing the full payment of such amount into the Treasury. The assessment of tax shall be made by the Commissioner after taking into consideration the return duly supported with proper accounts as may be prescribed”.

**Amendment of
Section 50**

23 In the Meghalaya Value Added Tax Act, 2003- the word “section 57” appearing in section 50 (3) shall be substituted by “section 58”.

**Amendment of
Section 56**

24 In the Meghalaya Value Added Tax Act, 2003- in the last part of section 56 (2), the words “a sum equal to amount of tax assessed or a sum of rupees ten thousand whichever is more” shall be deleted and substituted by the words:-

“a sum not exceeding the amount of tax assessed and not lower than rupees five thousand”

**Amendment of
Section 62**

25 In the Meghalaya Value Added Tax Act, 2003- the words “sales” appearing in section 62 (1) shall be deleted.

**Amendment of
Section 76**

26 In the Meghalaya Value Added Tax Act, 2003- in section 76 (1) between the word “barrier” and the words “at such” the words:-

“or weighing devices or go downs” be inserted.

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|--------------------------------|-----------|---|
| Amendment of Section 78 | 27 | In the Meghalaya Value Added Tax Act, 2003- year “2003” appearing in section 78 (3) shall be substituted by “2005”. |
| Amendment of Section 89 | 28 | In the Meghalaya Value Added Tax Act, 2003- the word “section 44” appearing in the last part of section 89 shall be deleted and substituted by the word “section 84 (8)”.] |
| Amendment of Section 90 | 29 | In the Meghalaya Value Added Tax Act, 2003-
(1) After the word “Offences” appearing in the margin of section 90, the words “and penalties” shall be inserted.
(2) The entire provision of section 90 shall be deleted and substituted by the following. |
- 90 (1) Whoever**
- i) Being liable to pay tax under this Act carries on business as a dealer without getting himself registered under Section 31, or
 - ii) Not being a registered dealer, falsely represents while making any sale or purchase of goods that he is a registered dealer under this Act, or
 - iii) Being a registered dealer, falsely represents when purchasing any class of goods that goods of such class are covered by the certificate of registration, or
 - iv) Carriers on or continues to carry on business as a dealer without furnishing the security demanded under section 33 of this Act, or
 - v) Fails to furnish without reasonable cause, return of his turnover under the provision of this act, or
 - vi) Fails to pay without reasonable cause, the tax payable under sub-section (1) of section 35 or under any notice of demand issued under section 47 within the time allowed and in the manner section 47 within the time allowed and in the manner prescribed, or
 - vii) Furnishes a false return of turnover or a false statement of declaration under this Act, or

- viii) concealed the particulars of his turnover or deliberately furnishes inaccurate particulars of such turnover, or
- ix) evaded in any way the liability to pay tax, or
- x) issue a false sale invoice or bill or cash memo or a false transport memo or challan or transfer invoice, or
- xi) fails or neglects to issue sale invoice or bill or cash memo, or
- xii) falsely avails credit of input tax, or
- xiii) fails to keep true and proper accounts or records of sales or purchases or to produce such accounts before the prescribed authority or to preserve such accounts or records and to furnish any information in accordance with the provisions under this Act, or
- xiv) knowingly prepare or produces incorrect accounts, registered or documents or furnishes incorrect information, or
- xv) refuses to permit prevents or obstructs in any manner, prescribed authority under this Act, to enter, inspect and search the business place or any other place where any goods, accounts, registers or other documents are believed to be kept or refuses to display materials in a computer or in a computer floppy or refuses to allow copies or print out of the material in a computer or its floppy to be taken in accordance with the provisions of this Act, or
- xvi) prevents or obstructs, in any manner, any officer empowered under this Act to seize the goods or the accounts, registered or other documents or to perform other function under this Act or the Rules framed there under, or
- xvii) prevent or obstructs any officer-in-charge or a check post or barrier or weigh bridge established under the provisions of this Act from making any entry or inspection of goods or in intercepting, detaining or searching any vehicle or boat transporting goods, or

- xviii) imports into or exports from the State and furnishes incorrect or fictitious names or addresses of consignors or consignees or incorrect particulars of goods in the documents accompanying the goods while such goods are in transit, or
- xix) fails to deduct tax at source as required under Section 106, shall without prejudice to his liability under law for the time being in force and in addition to the tax or any other dues recoverable under this Act, on conviction be punishable with simple imprisonment which may extend to six months or with fine not exceeding rupees ten thousand or with both.

**Amendment of
Section 91**

- 30** In the Meghalaya Value Added Tax Act, 2003-
- (1) margin heading “penalties” shall be deleted and replaced by the following:-

“offence by transporter”
 - (2) the entire provisions of section 91 shall be deleted and substituted the following:-

“Whosoever, being a transporter fails to get himself registered as transporter under section 80 or fails to maintain proper accounts as required under section 81 of this Act shall without prejudice to his liability under any law for the time being in force and in addition to the tax or any other dues recoverable under this Act, on conviction, be punishable with simple imprisonment which may extend to six months or with fine not exceeding rupees ten thousand or with both”.

**Amendment of
Section 100**

- 31** In the Meghalaya Value Added Tax Act, 2003- “Section 51” appearing in section 100 (4) shall be substituted by “section 79”

**Amendment of
Section 106**

- 32** In the Meghalaya Value Added Tax Act, 2003-
- (1) Sub-section (a), (b), (c), (d), (e) and (f) of section 106 shall read as sub-section 106 shall read as sub-section (1), (2), (3), (4), (5) and (6) respectively

- (2) In Sub-section 2 of section 106 the words “at the rate of four percentum of such sum being paid, in respect of work contract” shall be deleted and substituted by the words:-

“and in respect of work contract at the rate of 12.5% after allowing percentage of deduction from the work value as prescribed in Schedule IV – A appended to the Act”.

- (3) At the end of proviso to the existing section 106 (b) the words shall be added.

“or where the dealer produces a certificate as prescribed from Commissioner that he has no liability to pay tax or that he has paid tax payable by or due from him.

- (4) The words “sub-section (1)” appearing in the existing section 106 (c), (d), (e) and (f) shall be replaced by the words “sub-section (2)”.

- (5) The word “sub-section (3)” appearing in the existing section 106 (e) shall be replaced by the words “sub-section (4)”.

- (6) The proviso to section 106 (f) shall be deleted.

Amendment of Section 110

- 33** In the Meghalaya Value Added Tax Act, 2003- the word “Chapter X” appearing between the word “under” and the word “the” in Section 110 shall be deleted and substituted by the word “Chapter VI”.

Amendment of Section 111

- 34** In the Meghalaya Value Added Tax Act, 2003- the sub-section (4) appearing in the last part of section 111 shall be read as sub-section (5).

Amendment of Section 116

- 35** In the Meghalaya Value Added Tax Act, 2003-
- (1) The word “Joint” appearing in sub-section 2 (a) of section 116 shall be replaced by the word “Deputy”.
- (2) The word “by the Commissioner” appearing between the word “act” and the word “for” in sub-section (3) of section 116 shall be deleted.
- (3) The entire “explanation clause” appearing below section 116 (4) shall be deleted.

**Amendment of
Section 117**

- 36** (1) The existing section 117 shall be read as section 117 (1) and the words :-

Nothing in the Meghalaya (Sales of Petroleum Products, including Motor Spirit and Lubricants) Taxation Act shall apply in relation to goods which are governed by the Meghalaya Value Added Tax Act, 2003 on and from the appointed day be inserted as sub-section (2).

SCHEDULE – I

List of exempted goods

[See Section 8 (1) (a)]

Sl. No	Description of goods	Conditions and exceptions
1	Agriculture implements manually operated or animal driven	
2	Aids and implements used by handicapped persons	
3	Aquatic feed, poultry feed and cattle feed including grass, hay and straw	
4	Betels leaves.	
5	Books, periodicals and journals.	
6	Charakha and Amber Charakha handlooms and handlooms fabrics and Gandhi Topi	
7	Charcoal	
8	Coarse grains	
9	Condoms and contraceptive	
10	Cotton and silk yarn in hank	
11	Curd, lassi, butter milk and separated milk.	
12	Earthen pot	
13	Electrical Energy	
14	Firewood	
15	Fishnet and fishnet fabrics	
16	Fresh milk and pasteurized milk	
17	Fresh plants, saplings and fresh flowers	
18	Fresh vegetable fruits	
19	Garlic and ginger	
20	Glass bangles	
21	Human blood and blood plasma	
22	Indegenious handmade musical instruments	
23	Kumkum, bini, alta and sindur	
24	Meat, fish, prawn and other aquatic products when not cured or frozen: eggs and livestock and animal hair.	
25	National Flag	
26	Organic manure including dung (Gobar)	
27	Non-judicial stamp paper sold by Government Treasuries, postal items like envelopem post card etc, sold by Government, rupees note, when sold to the Reserve Bank of India and Cheques, loose or in book form.	
28	Raw wool	
29	Semen including frozen semen	
30	Silk worm laying, cocoon and raw silk	
31	Slate and Slate pencils	
32	Tender green coconut	

Sl. No	Description of goods	Conditions and exceptions
33	Toddy, Neera and Arak	
34	Unbranded bread	
35	Unprocessed and unbranded salt	
36	Water other than i) Aerated, mineral, distilled, medicinal, ionic, battery, demineralised water and ii) Water sold in sealed container.	
37	Sugar and khandasari	
38	Textile fabric	
39	Tobacco	
40	Handmade safety matches	
41	Rakhi	
42	Sacred thread, commonly known as yagyopavit	
43	Idols made of clay	
44	Puffed rice, commonly known as Muri, flattened or beatens rice, commonly known Chira, parched rice commonly known as Khoi, parched paddy or rice coated with sugar or gur commonly known as Murki	
45	Husk including groundnut husk	
46	Leaf including and cups-pressed or stiched	
47	Beehive	
48	Unprocessed green leaves of tea.	
49	Kirpan	
50	Paddy, rice, wheat and pulses	
51	Flur, atta, maida, suji and besan	
52	Brands of Cereals	

SCHEDULE – II

[See Section 5 (1)]

Sl. No	Description of goods	Rate of tax (paise in the rupees)
1	Agricultural implements, not operated manually or not driven	4
2	All equipments for communication such as private Branch Exchange (P. B. X.) and Electronic Private Automatic Branch Exchange	4
3	All intangible goods like copyright, patent, replenishment license	4
4	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles	4
5	All types of yarn other than cotton and silk in hank and sewing thread	4
6	Aluminium utensils and enamelled utensils	4
7	Areca nut powder and betel nut	4
8	Article made of rolled gold and imitation gold	4
9	Artificial silk yarn, polyester fibre yarn, and staple fibre yarn	4
10	Bamboo, Bamboo matting	4
11	Bagasse	4
12	Basic chromium sulphate, sodium bi-chromate, bleach liquid	4
13	Bearings	4
14	Beedi leaves	4
15	Beltings	4
16	Bicycles, tricycles, cycle rickshaws and parts there of including tyres	4
17	Bitumen	4
18	Bone meal, Bones of animals, birds, reptiles and fishes	4
19	Branded bread Explanation:- 'bramd name' means a brand name, whether registered or not that is to say, a name or a mark, such as a symbol monogram, label, signature or invented words or any writing which is used in relation to a product for the purpose of indicating or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person,.	
20	Broom and broom sticks	4
21	Bulk drugs	4
22	Capital goods	4
23	Casia Bark	4
24	Castings	4

Sl. No	Description of goods	Rate of tax (paise in the rupees)
25	Clay	4
26	Centrifugal and monobloc, submersible pumps and parts thereof	4
27	Coffe beans and seeds, cocoa pod, green tea leaf and chicory	4
28	Chemical, fertilizers, pesticides, weeddicides and insecticides	4
29	Coir and coir products excluding coir mattresses	4
30	Cotton and cotton waste	4
31	Crucibles	4
32	Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), if such goods are not mentioned in this schedule or any other Schedule	4
33	Dyes, that is to say (i) Acid dyes (ii) Alzarine dyes (iii) Bases (iv) basic dyeses (v) Direct dyes (vi) Napthols (vii) Nylon Dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes	4
34	Edible oils, cake and de-oiled cake	4
35	Electrodes	4
36	Exercise books, graph book and laboratory note book	4
37	Embroidery or zari articles, that is to say – (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii)gota; (viii) sitara; (ix) naqsi; (x) kora; (xi) glass bead; (xii) badia; (xiii) gizal; (xiv) embroidery machines (xv) embroidery needles.	4
38	Ferrous and non-ferrous metals and alloys non-metals such as aluminium, copper, zinc and extrusions of those.	4
39	Fibres of all types and fibre waste	4
40	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker	4
41	Fried grams	4
42	Gur, jiggery and edible variety of rub gur	4
43	Hand pumps and spare parts	4
44	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower	4
45	Hose pipes	4
46	Hosiery goods	4
47	Ice	4
48	Incense sticks commonly known as agarbati, dhupkhati or dhupbati	4
49	Industrial cables (High voltages cables, XLPE Cables, jelly filled cables, optical fibres).	
50	IT products including computers, telephone and parts thereof as listed in Schedule II A.	4

Sl. No	Description of goods	Rate of tax (paise in the rupees)
51	Industrial inputs and packing materials as listed in Schedule II B	4
52	Kerosene sold through PDS	4
53	Knitting wool	4
54	Lime, limestone, products of lime dolomite and other white washing materials not elsewhere mentioned in this schedule or in any other schedule	4
55	Lignite	4
56	Linear alkyl benzene	4
57	Medicine and drugs	4
58	Metals, alloys, metal powders including metal pastes of all types and grades and metal scraps other than those falling under 'Declared Goods'	4
59	Newars	4
60	Napa slabs (Rough flooring stones)	4
61	Ores and minerals	4
62	Palm fatty acid	4
63	Paper and nesprint	4
64	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, slack wax.	4
65	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes	4
66	Plastic Footwear	4
67	Plastic granules	4
68	Plaster of Paris	4
69	Printed material including diary and calendar	4
70	Printing ink excluding toner and cartridges	4
71	Processed and branded salt	4
72	Pulp of bamboo, wood and paper	4
73	Rail coaches, engines and wagons	4
74	Raw hide and skin	4
75	Raw jute	4
76	Readymade garments	4
77	Renewable energy devices and spare parts	4
78	Safety matches	4
79	Seeds	4
80	Sewing machines	4
81	Ship and other water vessels	4
82	Silk fabrics	4
83	Skimmed milk powder	4
84	Solvent oils other than organic solvent oil	4
85	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies	4
86	Sports goods excluding apparels and footwear	4

Sl. No	Description of goods	Rate of tax (paise in the rupees)
87	Starch	
88	Tamarind	
89	Tezpatta	
90	Tractors, harvesters and attachment and parts thereof including tyres	
91	Transmission towers	
92	Umbrella except garden umbrella	
93	Vanaspati (hydro generated vegetable oil)	
94	Vegetable oil including gingli oil and bran oil	
95	Veneers	
96	Writing instruments	
97	Aluminium conductor steel reinforced (A.C.S.R)	
98	Stainless Steel Sheets	

SCHEDULE – II A

ITEMS UNDER CATEGORY OF I.T. PRODUCTS

(See Serial 50 of Schedule II)

Sl. No	Description
1	Wood processing machines and Electronic typewriter
2	Electronic calculators
3	Computer systems and peripherals, Electronic diaries
4	Parts and Accessories of items listed in Serial number 1,2 and 3 of this part
5	D C Micromotors, Stepper motors of an output not exceeding 37.5 watts
6	Parts of items listed in serial number 5
7	Uninterrupted Power Supply (UPS) and their parts
8	Permanent magnets and articles intended to become permanent magnets (ferrites)
9	Electrical Apparatus for line telephony or line telegraphy including line telephone sets with cordless handsets and telecommunication apparatus for carries – current lien systems or for digital systems; videophones.
10	Microphones, multimedia speakers, Headphones, earphones and Combines Microphone/ Speaker Sets and theirs parts.
11	Telephone answering machines
12	Parts of telephone answering machines
13	Prepared unrecorded media for sound recording
14	I.T Software or any media
15	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus.
16	Radio communication receivers, radio pagers
17	i) Aerials, antennas and parts. ii) Parts of items at serial numbers in 15 and 16

Sl. No	Description
18	LCD Panels, Led panels and parts thereof.
19	Electrical resistors.
20	Electrical capacitors, fixed variable or adjustable (Pre-set) and parts thereof
21	Printed Circuits.
22	Switches, connectors and Relays for upto 5 amps at voltage not exceeding 250 Volts, Electronic fuses.
23	Data/Graphic Display tubes, other than Pictures tubes and parts thereof.
24	Diodes, transistors and similar semi-conductor devices, Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled I modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals
25	Electronic Integrated Circuits and Micro-assemblies.
26	Signal Generators and parts thereof.
27	Optical fibre cables.
28	Optical fibre and optical fibre boundless and cables.
29	Liquid Crystals devices, Flat Panel display devices and parts thereof.
30	Cathode ray oscilloscopes, Spectrum Analyzers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Net work and Logic analyzer and signal analyzer.

SCHEDULE – II B

ITEMS UNDER INDUSTRIAL INPUTS AND PACKING MATERIALS

(See Serial 51 of Schedule II)

Sl. No	Heading No.	Sub Heading No.	Description
1.	2	3	4
1.	15.01	...	Animal (including fish) fats and oils, crude, refined or purified.
2.	15.06	...	Glycerol, crude, Glycerol Waters and Glycerol lyes.
3.	15.07	...	Vegetables waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured, degreas, residues resulting from the treatment of fatty substances or animal or vegetables waxes.
4.	15.08	...	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by that in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparation of fats and oils of this chapter.
5	17.02	...	Liquid glucose (non medicinal).

Sl. No	Heading No.	Sub Heading No.	Description
6	...	2204.10	Denatured ethyl alcohol of any strength
7	26.02	...	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% or more, calculated on the dry weight.
8	26.03	...	Copper ores and concentrates.
9	26.04	...	Nickel ores and concentrates
10	26.05	...	Cobalt ores and concentrates
11	26.06	...	Aluminium ores and concentrates
12	26.07	...	Lead ores and concentrates
13	26.08	...	Zinc ores and concentrates
14	26.09	...	Tin ores and concentrates
15	26.10	...	Chromium ores and concentrates
16	26.11	...	Tungsten ores and concentrates
17	26.12	...	Uranium or Thorium ores and concentrates
18	26.13	...	Molybdenum ores and concentrates
19	26.14	...	Titanium ores and concentrates
20	26.15	...	Niobium, Tantalum, Vanadium or Zirconium ores and concentrates
21	26.16	...	Precious metal ores and concentrates
22	26.17	...	Other ores and concentrates
23	26.18	...	Granulated slag (slag sand) from the manufacture of iron or steel
24		2707.10	Benzole
25		2707.20	Toluene
26	...	2707.30	Xylole
27	...	2707.40	Naphthalene
28	...	2707.50	Phenols
29	...	2707.60	Creosote oil
30	...	2707.90	Carbon Black Feed Stock.
31	...	2710.90	Normal Paraffin
32	...	2711.12	Butadiene
33	...	2714.10	Bitumen
34	28.01	...	Fluorine, Chlorine, Bromine and Iodine.
35	28.02	...	Sulphur, sublimed or precipitated; colloidal sulphur
36	28.03	...	Carbon (carbon blacks and other forms or carbon not elsewhere specified or included).
37	28.04	...	Hydrogen, rare gases and other non-metals.
38	28.05	...	Alkali or alkaline-earth metals, rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed, mercury.
39	28.06	...	Hydrogen chloride (hydrochloride acid) chloro sulphuric acid.
40	28.07	...	Sulphuric acid and anhydrides thereof; Olcum.

Sl. No	Heading No.	Sub Heading No.	Description
41	28.08	...	Nitric acid; sulphonitric acids.
42	28.09	...	Diphosphorus pentaoxide; phosphoric acid and poly-phosphoric acids.
43	28.10	...	Oxides of boron; boric acids.
44	28.12	...	Halides and halide oxides of non-metals.
45	28.13	...	Sulphides of non-metals; Commercial phosphorus trisulphide.
46	28.14	...	Ammonia, anhydrous or in aqueous solution.
47	28.15	...	Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash); peroxides of sodium or potassium.
48	28.16	...	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
49		2818.10	Aluminium hydroxides.
50	28.19	...	Chromium oxides and hydroxides.
51	28.20	...	Manganese oxides.
52	...	2821.10	Iron oxides and hydroxides.
53	28.22	...	Cobalt oxides and hydroxides; commercial cobalt oxides.
54	28.23	...	Titanium oxide.
55	28.25	...	Hydrazine and hydroxylamine and their inorganic salt, other inorganic bases; other metal oxides, hydroxides and peroxides.
56	28.26	...	Fluorides; fluosilicates, fluoaluminates and other complex fluorine salts.
57	28.27	...	Chlorides, chloride oxide and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
58	28.29	...	Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates.
59	28.30	...	Sulphides; Polysulphides
60	28.31	...	Dithionites and sulphoxylates.
61	28.32	...	Sulphides; thiosulphates.
62		2833.10	Copper sulphate.
63	28.34	...	Ni
64	28.35	...	Phosphinates (hypophosphites). Phosphonates (phosphites); phosphates and polyphosphates.
65	28.36	...	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
66	28.37	...	Cyanides, cyanide oxides and complex cyanides.
67	28.38	...	Fulminates, cyanates and thiocyanates.
68	28.40	...	Borates, Peroxoborates (perborates).

Sl. No	Heading No.	Sub Heading No.	Description
69	...	2841.10	Sodium dichromate
70	...	2841.20	Potassium dichromate.
71	28.44	...	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
72	28.45	...	Isotopes other than those of heading No. 28,44; compounds inorganic or organic of such isotopes, whether or not chemically defined.
73	28.46	...	Compounds, inorganic or organic, or rare earth metals of yttrium or scandium or of mixtures of these metals.
74	28.48	...	Phosphides, whether or not chemically defined, excluding ferrophosphorus.
75	...	2849.10	Calcium Carbide.
76	...	2901.90	Propylene.
77	29.02	...	Cyclic Hydrocarbons.
78	29.03	...	Halogenated derivatives of Hydrocarbons
79	29.04	...	Sulphonated, nitred or nitrosated derivatives of hydrocarbons, whether or not halogenated.
80	...	2905.10	Methanol
81	...	2905.90	di-ethylene Glycol, Mono Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.
82	29.06	...	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives.
83	29.08	...	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
84	29.09	...	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives.
85	29.10	...	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
86	...	2910.00	Ethylene Oxide.
87	29.11	...	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
88	29.12	...	Aldehydes, whether or not with other oxygen functions; cyclic polymers of aldehydes; paraformaldehyde.

Sl. No	Heading No.	Sub Heading No.	Description
89	29.13	...	Halogenerated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29,12
90	29.15	...	Saturated acyclic monocarboxylic acids and their anhydrides, halides, perocides and peroxides and peroxyacids; their halogenerated, sulphonated, nitrated or nitrosated derivatives.
91	29.10	...	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenerated, sulphonated, nitrated or nitrosated derivatives.
92	29.17	...	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenerated, nitrated or nitrosated derivatives.
93	29.18	...	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenerated, sulphonated, nitrated or nitrosated derivatives.
94	29.19	...	Phosphoric esters and their salts, including lactophosphates; their halogenerated, sulphonated, nitrated or nitrosated derivatives.
95	29.20	...	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenerated, sulphonated, nitrated or nitrosated derivatives.
96	29.21	...	Amine-function compounds.
97	29.22	...	Oxygen-function amino-compounds
98	29.23	...	Quaternary ammonium salts and hydroxides; lecithins and other phospholipids.
99	29.24	...	Carboxamide-function compounds; amide-function compound of carbonic acid.
100	29.25	...	Carboxamide-function compounds (including saccharin and its salts) and amine function compounds
101	29.26	...	Nitrile-function compounds.
102	29.27	...	Diazo, Azo-or-azoxy-compounds.
103	29.28	...	Organic derivatives of hydrazine or of hydroxylamine.
104	29.30	...	Organo-sulphur compound
105	29.31	...	Ethylene Diamine Tetra Acetic Acid, Nitriol Triacetic Acid and their Derivatives.
106	29.32	...	Heterocyclic compounds with Oxygen heteroatom (s) only

Sl. No	Heading No.	Sub Heading No.	Description
107	29.33	...	Heterocyclic compounds with Nitrogen heteroatom (s) only
108	29.34	...	Nucleic acids and their salts; other heterocyclic compounds
109	29.35	...	Sulphonamides
110	29.38	...	Glycosides, natural or reproduced by synthesis and their salts, ethers and other derivatives
111	29.39	...	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
112	29.42	...	Ethylene Diamine Tetra Acetic acid, Nitrillo Triacetic Acid and their Derivatives
113	32.01	...	Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives.
114	32.02	...	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparation for pre-tanning.
115	32.01	...	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black) whether or not chemically defined; of vegetable or animal origin as specified in Note 2 to this Chapter.
116	32.04	...	Synthetic organic colouring matter whether or not chemically defined; preparation based on synthetic organic colouring matter as specified in Note 2 to this Chapter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
117	32.06	...	Colour lakes, preparations based on colour lakes; as specified in Note 2 to this Chapter.
118	Glass frit and other glass, in the form of powder, granules or flakes.
119	32.11	...	Prepared driers.
120	Printing ink whether or not concentrated or solid.
121	35.01	...	Casein, cascinate and other Casein derivatives, casein glues.
122	35.07	...	Enzymes; prepared enzymes not elsewhere specified or included.

Sl. No	Heading No.	Sub Heading No.	Description
123	38.01	...	Artificial graphite; colloidal or semicolloidal graphite, preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semimanufactures.
124	38.02	...	Activated carbon, activates natural mineral products, animal black including spents animal black.
125	38.04	...	Residual lyes from the manufacture of wood pulp, whether or not concentrated, destigarrred or chemically treated, including ligninsul sulphonates, but excluding tall oil of heading No. 38.03.
126	38.06	...	Rosin and resin acids and derivatives thereof, rosin spirit and rosin oils, run gums.
127	38.07	...	Wood tar, wood tar oils, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
128	38.09	...	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example dressings and mordants). Of a kind used in textile, paper, and leather or like industries, not elsewhere specified or included.
129	38.12	...	Prepared rubber accelerators, compound plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilisers for rubber and plastics.
130	38.14	...	Reducers and blanket wash/roller wash used in the printing industry.
131	38.15	...	Reaction initiators, reason accelerators and catalytic preparations not elsewhere specified or included.
132	38.17	...	Mixed alkabenzene and mixed alkylnaphthalene, other than those of heading No. 27.07 or 29.02
133	38.18	...	Chemical elements doped for use in electronics, in the form of discs, waters or similar forms; chemical compounds doped for use in electronics.
134	38.23	...	Industrial monocarboxylic fatty acids, acid oils from refining, industry fatty alcohols.
135	...	3824.90	Retarders used in the printing Industry.
136	...	3901.10	LLDPE LDPE

Sl. No	Heading No.	Sub Heading No.	Description
137	...	3901.20	HDPE
138	39.02	...	Polymers of propylene or of other olefins, in primary forms
139	...	3904.10	PVC
140	39.06	...	Acrylic polymers in primary forms.
141	39.07	...	Polycatetals, other polyethers and epoxide resins in primary forms polycarbonate, alkydresin polyallysters and other polysters, in primary forms
142	...	3907.60	Polyethylene Terophtalate Chips
143	39.08	...	Polymides in primary forms
144	39.09	...	Amino-resin, polyphenylene oxide, phenolic rsins and polyurethane in primary forms.
145	39.10	...	Silicones in primary forms.
146	39.11	...	Petroleum resins, coumarone-indene resins, polyterpenes, polysuophides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms.
147	39.12	...	Cellulose and its chemical derivatives, and cellulose other, not elsewhere specified or included in primary forms.
148	39.13	...	Natural polymers (for examples, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber, not elsewhere specified or included, in primary forms.
149	39.14	...	Ion-exchangers based on polymers of heading Nos. 39.01 to 49.13 in primary forms.
150	39.19	...	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls
151	...	3920.32	Flexible plain films
152	39.23	...	Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers, lids, caps of plastics (but not including insulated ware).
153	40.01	...	Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
154	40.02	...	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any peoduct of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.

Sl. No	Heading No.	Sub Heading No.	Description
155	40.03	...	Reclaimed rubber in primary forms or in plates, sheets or strip.
156	40.05	...	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip other than forms and articles of unvulcanised rubber described in heading No. 40.06
157	47.01	...	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulp of other fibrous cellulose materials.
158	48.19	...	Cartons (including flattened or folded cartoons), Boxes (including flattened or folded boxes), cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.
159	48.21	...	Paper printed label and paper board printed labels.
160	48.23	...	Paper self adhesive tape and printed wrappers used for packing
161		5402.42	Partially Oriented Yarn, Polyester Texturised Yarn and waste thereof.
162		5503.20	Polister Staple Fibre, Polister Steple Fibre Fill.
163		5505.10	Polister Staple Fibre waste.
164		6305.10	Sacks and bags of a kind used for the packing of a goods of jute or of other textile bassed fibre of heading no. 53.03
165	70.07	...	Carboys, bottles, jars, phials, of glass, of a kind used for the packing of goods, stoppers, lids and other closures of glass.
166	83.09	...	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seal and other packing accessories of base metal.
167		...	Zipper.

SCHEDULE – III

[See Section 5 (1)]

Sl. No	Description	Rate of tax (paise in the rupees)
1	Articles of gold and silver including coins, bullion.	1
2	Gold and silver including ornaments of personal wear	1
3	Precious stones such as diamond emeralds, rubies, pearls and sapphires whether they are sold loose or as forming part of any article in which they are set.	1
4	Platinum	1

SCHEDULE – IV

[See Section 5 (1)]

Sl. No	Description	Rate of tax (paise in the rupees)
1	Works contract	12.5
2	Lease transactions	12.5
3	All other goods not covered by First, Second, Third and Fourth Schedule.	12.5

SCHEDULE – IV (A)

[See Section 5 (2) (c)]

Sl. No	Description	Percentage of deduction under Section 5 (2) (c)
1	2	3
1	Fabrication and installation of plants and machinery	15%
2	Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlines etc.	20%
3	Fabrication and installation of cranes and hoists.	15%
4	Fabrication and installation of elevators (lifts) and escalators.	15%
5	Fabrication and installation of rolling shutters and collapsible gates.	15%
7	Installation of doors, doorframes, windows, window frames and grills.	25%

Sl. No	Description	Percentage of deduction under Section 5 (2) (c)
8	Supplying and fixing of tiles, slaps, stones and sheets. i) Supplying and fixing of mosaic tiles.	30%
	ii) Supplying and fixing of marble slap, polished granite stone and tiles (other than mosaic tiles)	20%
	iii) Supply and fixing of slabs, stones and sheets other than those specified at item (i) and (ii) above	20%
9	Supplying and installation of air-conditioning equipments including deep freezers, cold storages plants, humidification plants and dehumidifiers	20%
10	Supplying and installation of air conditioner and air coolers.	20%
11	Supplying and fitting of electrical goods, supply and installation of electrical equipment including transformers.	10%
12	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration.	15%
13	Construction of railways coaches on under-carriage supplied by railway.	20%
14	Ship and boat building construction of barges, ferries, tugs., trawlers and dredgers	20%
15	Sanitary fitting for plumbing for drainage etc.	15%
16	Printing and polishing	15%
17	Construction of bodies of motor vehicles and construction of trailers	25%
18	Insulation and lining equipment, plant and machinery instruments, appliance of buildings.	15%
19	Providing and laying pipes for purposes other than those specified in serial number 15 of this schedule.	15%
20	i) Providing and laying of pipes (other than steel pipes) for purposes other than those specified in serial number 15 of this schedule.	15%
20	ii) Providing and boring, drilling and fitting of all types of pipes.	30%
21	Programming and providing of computers software	15%
22	Fabrication, testing and reconditioning of metallic gas cylinders.	20%
23	Tyre re-treading	15%
24	Processing and supplying of photograph, photo prints, photo negatives (including photographing with camera, X-ray and other scanning materials)	15%

Sl. No	Description	Percentage of deduction under Section 5 (2) (c)
25	Supplying and installation of electronic instruments, equipment and devices.	10%
26	Supplying and installation of fire fighting equipment and devices	10%
27	Electroplating and anodizing.	25%
28	Rowing, canning and packing of goods	25%
29	Lamination. Rubberisation, coating and similar process.	25%
30	Printing and block making	20%
31	Supply and erection of weighing machines and weigh bridges.	15%
32	Supply and installation of submersible and centrifugal pump sets.	20%
33	Dyeing and printing Textiles.	20%
%34	Construction on tankers on motor vehicles, chassis.	20%
35	Supply and fixing of door and window curtains including Venetian blinds and nets.	15%
36	Works/contract not covered by serial number 1 to 35	20%

SCHEDULE – V

[See Section 44]

Sl. No	Description of goods	Rate of tax (paise in the rupees)
1	Liquor	20
2	Lottery tickets	20
3	Molasses	20
4	Rectified Spirit.	20

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