

PART-H

- ¹[1. Hardware, that is to say,—
- (i) Bolts, boltends, rivets, nuts, hinges, screws, screw hooks, screw rings, screw studdings, self-tapped screws, door closers, wheels, blocks, clamps, gun-metal fittings, curtain rods, ²[venetian blinds, vertical blinds, emery cloth, emery paste, emery powder, coated abrasives]² grinding stones, locks and padlocks of all kinds, washers, springs, spring washers, panel pins, glass wool, steel wool, abrasives, nails, wire nails, made of base metals or alloys thereof. ³[Twelve percent]³
1. Substituted by Act 5 of 1996 w.e.f. 1.4.1999
 2. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
 3. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (ii) Fittings of doors, windows, furniture made of base metals or alloys thereof other than those specified elsewhere. ¹[Twelve percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (iii) Metallic barbed wire, wire mesh, plaster meshes and metallic wire nettings. ¹[Twelve percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (iv) Paint brushes. ¹[Twelve percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ²[1-A. Handicrafts that is handicrafts made out of brass, bronze, copper and other metals, Bidariware, hand made pottery items, hand crafted items made of stone, marble, wood, hand made lamps, Art works, dokra items, coconut shell articles, conch and shell articles palm leave articles, papiermache article, screwpine article,

- straw article, wood carvings and wood figures, wooden inlaid article ¹[Twelve percent]¹²
1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
2. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
2. Helmets. ¹[Eight percent]¹
1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004
- ¹[3. Hosiery (except hosiery cloth in lengths), of all kinds. ²Four percent]²¹
1. Substituted by Act 7 of 1997 w.e.f. 1.4.1997.
2. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[4. Husks that is to say, cashew husk, cashew shell, 2[x x x]2 cocnut shell, coffee husk, groundnut husk, groundnut shell maize husk ³[Four percent]⁴³
1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
2. Omitted by Act 5 of 2000 w.e.f. 1.4.2000.
3. Substituted by Act 5 of 2000 w.e.f. 1.4.2000

PART-I

- ¹[1. Ice, Ice fruit, Ice candies and Ice creams of all kinds. ²[Sixteen percent]²¹
1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.
2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- ¹[2. x x x]1
1. Omitted by Act 5 of 1996 w.e.f. 1.4.1996.
3. Industrial gas, such as oxygen, acetylene, nitrogen and the like. ¹[Sixteen percent]¹
1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
4. Inks of all kinds. ¹[Twelve percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004
- ¹[5. Insecticides, pesticides, rodenticides, fungicides, weedicides, herbicides and 3[plant regulators and plant growth nutrients]3 excluding copper sulphate. ²[Four percent]²¹
1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.
2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
3. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.

- ¹[6. (i) Ivory and sandalwood articles ²[Sixteen percent]²
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
 2. Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- (ii) Rosewood articles excluding door frames, window frames, shutters and furniture. ¹[Sixteen percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.

PART-J

1. Jaggery (gur). ¹[One percent]¹
 1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.
- ¹[2. Jewellery and articles of gold ²[silver and other Noble metals]²
 whether or not studded
 with precious or semi-precious stones. ³[Four percent]³¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998
 2. Substituted by Act 5 of 2001 w.e.f. 1.4.2001.
 3. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- ¹[3. Jute-cum-Polypropylene coverings. ²[Twelve percent]²¹
 1. Inserted by Act 15 of 1996 w.e.f. 5.9.1996.
 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004

PART-K

1. ¹[Kerosene ²[x x x]²]¹ ³[Twenty percent]³
 1. Substituted by Act 4 of 1992 w.e.f. 1.4.1992.
 2. Omitted by Act 11 of 1993 w.e.f. 1.4.1993.
 3. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004
- ¹[1A. Kirana goods, that is to say,—
 (i) ²[x x x]², Methi, poppy seeds (kaskas),
²[x x x]², ²[x x x]², corriander (dhaniya), ²[x x x]², Shajeera, somph, katha, azwan, kesar, kabab chini, bhojur phool, tejpatha, japatri, nut-meg(maratha-moggu), kalhoovu, wetdates, dry dates, saigo kharbhuj seeds

	³ [Hingu (Asafoetida)] ³ and branded honey.	⁴ [Four percent] ⁴
	1. Inserted by Act 5 of 1996 w.e.f. 1.4.1996. 2. Omitted by Act 9 of 2000 w.e.f. 1.1.2000. 3. Inserted by Act 7 of 1997 w.e.f. 1.4.1997. 4. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004	
(ii)	Cardamom,pepper,cinnamon, dalchinni, cloves.	¹ [Four percent] ¹
	1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004	
(iii)	Dry fruits including almonds walnuts and pista	² [Eight percent] ² ¹
	2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004 .	
¹ [(iv)	Cummin seeds (Jeera); dry chillies; turmeric and tamarind	² [Four percent] ² ¹
	1. Inserted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	
2.	Kitchenware coated with heat resistant coatings and used for cooking as well as serving.	¹ [Sixteen percent] ¹
	1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	
3.	Kitchenware and utensils made of Aluminium or other non-ferrous metals and coated with stick resistant coatings.	¹ [Sixteen percent] ¹
	4. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	
PAR- L		
1.	¹ [Laminated, impregnated or coated matting materials such as linoleum including PVC (Vinyl) materials generally used for floor covering (other than floor tiles).] ¹	² [Sixteen percent] ²
	1. Substituted by Act 4 of 1992 w.e.f. 1.4.1992. 2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.	
2.	Laminated packing materials (all kinds) including hessian based	

- paper, polythene and hessian based paper, high density polythene fabric based paper and bituminised water-proof paper but excluding those specified else where. ¹[Four percent]¹
 1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.
- ¹[3. Leather goods other than the goods falling under serial number 16 of Fifth Schedule and those specified elsewhere. ²[Sixteen percent]²¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
4. Lifts whether operated by electricity or hydraulic power. ¹[Sixteen percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
5. Lime including lime stone. ¹[Four percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[6. Liquors, that is to say,—
²[(i) (a) Liquor other than those falling under sub-item (b) below One hundred and fifteen percent
 (b) liquor imported from outside the country Sixty percent]²
 1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.
 2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.
- (ii) Beer ¹[Fifty-five percent]¹
 1. Substituted by Act 7 of 1997 w.e.f. 1.4.1997.
- (iii) Fenny Twenty percent
 (iv) Wine Twenty percent
 (v) Liquor Twenty percent]¹
- ¹[7. Lottery Tickets ²[Twenty percent]²¹
 1. Inserted by Act 3 of 1998 w.e.f. 1.4.1998.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.

PART-M

1. Machinery, that is to say,—

- (i) (a) Earth movers, such as dumpers, dippers, bulldozers and the like. ¹[Eight percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (b) Parts and accessories of earth movers (other than diesel engine and its parts, batteries and tyres, tubes and flaps). ¹[Twelve percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (ii) Agricultural machinery, namely:—
¹[(a) x x x]¹
 1. Omitted by Act 4 of 1992 w.e.f. 1.4.1992.
- (b) ¹[Sprinkler and drip irrigation equipments]¹ generally used for agricultural or horticultural purposes and their parts (other than oil engines or electric motors) and accessories. ²[Four percent]²
 1. Substituted by Act 4 of 1992 w.e.f. 1.4.1992.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2001.
- (c) Tractors. ¹[Four percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.
- (d) Power tillers. ¹[Four percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.
- ¹[(e) Tractors and power tillers trailers. ²[Four percent]²
 1. Substituted by Act 18 of 1994 w.e.f. 1.4.1994.
 2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.
- (ee) Parts and accessories (excluding tyres, tubes and flaps) of tractors and power tillers trailers. ¹[Four percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.
- (f) Parts and accessories of tractors and power tillers ⁴[including their engines and its parts, but excluding]⁴ batteries and tyres, tubes and flaps. ¹[Four percent]¹

1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.
- (iii) (a) Machinery (all kinds) and parts and accessories thereof except those falling under other items of this entry and those specified elsewhere. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (b) Handlooms and parts and accessories thereof. ¹[One percent]¹
 1. Substituted by Act 15 of 1991 w.e.f. 1.4.1991 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (c) Sewing machines and its parts and accessories. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (d) Weighing machines (all kinds). ¹[Sixteen percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[(e) Tools and wear parts used in industrial machinery such as twist drills, taps, reamers, cutters, dies, grinding wheels, button bits, tungsten, carbide wear parts, ceramic industrial wear parts and the like]¹ ²[Eight percent]²
 1. Inserted by Act 15 of 1996 w.e.f. 5.9.1996 & substituted by Act 5 of 2000 w.e.f. 1.4.2000.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[1A. Maize product that is to say Maize starch, liquid glucose, dextrose mono hydrate, malto dextrine, glucose "D" Maize gluten, Maize germ, Maize oil, Hydro, Corn steep liquor ¹Four percent]¹
 1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999
2. Man-made or synthetic staple fibres, fibre yarn, or filament yarn (all kinds). ¹[Four percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- ¹[3. x x x]¹

1. Omitted by Act 4 of 1992 w.e.f. 1.4.1992.
4. Marble slabs ²[tiles]² and articles made of marble. ¹[Twenty percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
 2. Inserted by Act 25 of 2000 w.e.f. 14.8.2000
5. Medicinal and pharmaceutical preparations (other than those specified elsewhere). ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[5A. Medicinal plants, roots, herbs and barks used in the preparation Ayuverdic medicines Four percent]¹
 1. Inserted by Act 5 of 2000 w.e.f. 1.4.2000.
6. Mercury. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004
- ¹[7. Metal caps excluding metal lamp caps. ²[Four percent]²]¹
 1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.
 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002
- ¹[7-A. Metal lamp caps ²[Four percent]²]¹
 1. Inserted by Act 5 of 1996 w.e.f. 1.4.1996
 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002
8. Mill yarn (all kinds) excluding cotton yarn, spun silk yarn, filature silk and those falling under any other entry. ¹[Four percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- ¹[9. Mineral Water, distilled water or any other processed water ²[x x x]² ³[Sixteen percent]³]¹
 1. Substituted by Act 6 of 1995 w.e.f. 1.4.1995.
 2. Omitted by Act 5 of 2000 w.e.f. 1.4.2000.
 3. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
10. Molasses. ¹[Twenty Eight percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004
- ¹[11. Mosquito repellants including devices,

- parts and accessories ²[Twelve percent]¹
 1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004
12. Motor spirits, that is to say,—
- (i) Petrol including aviation fuel ¹[Thirty percent]¹
 1. Substituted by Act 11 of 1993 w.e.f. 1.4.1993 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002
- (ii) Motor spirits not falling under item (i) above ¹[Twenty Five percent]¹
 (See Explanation IV)
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002
13. Motor vehicles, that is to say,—
- (i) Motor cars including motor taxi cabs. ¹[Twelve percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- (ii) Motor cycles including scooters, motorettes, mopeds and cycle combinations. ¹[Twelve percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- (iii) Jeeps, trekkers and vans (all petrol driven). ¹[Twelve percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- (iv) Light diesel vehicles. ¹[Twelve percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- (v) Motor lorries including motor omni buses. ¹[Twelve percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- ²[(vi) Three Wheeler Motor Vehicles (Autorickshaws). ¹[Twelve percent]¹²
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
 2. Substituted by Act 7 of 1997 w.e.f. 1.4.1997.
- (vii) Any other motor vehicle not covered by items above. ¹[Twelve percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
14. Motor vehicles parts and accessories, that is to say,—
- (i) Articles used generally as parts and accessories of motor vehicles but

- excluding rubber and other tyres, tubes and flaps, batteries and diesel engine and its parts. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 5 of 2001 w.e.f. 1.4.2001
- (ii) Chassis of motor vehicles. ¹[Twelve percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002
- (iii) Bodies built on motor vehicle chassis. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002
- ¹[(iv) Spark plugs ¹Twelve percent]¹
 1. Inserted by Act 9 of 2000 w.e.f. 1.1.2000.
- ¹[15. (i) ²[Indian Musical Instruments namely 'Veena, Violin, Tambura, Mridanga, Ghatam, Khanjira, Flute, Sitar, Sarod, Santoor, Dilruba, Nadaswara, Dolu, Tabla, Shehnai, Pakwaz, Vichitra Veena, Gotu Vadyam, Morsing, Chande, Triangle, Rudraveena and Sarangi, and parts and accessories thereof]² ¹Four percent
 1. Substituted by Act 5 of 2001 w.e.f. 1.4.2001.
 2. Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
- (ii) Musical Instruments and parts and accessories thereof not covered by item (i) above. ¹[Twelve percent]¹¹
 1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- PART-N**
1. Newsprint. ¹[Four percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 5 of 2001 w.e.f. 1.4.2001.
- ²[2. Non-ferrous Castings and alloys thereof. ¹[Eight percent]¹²
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
 2. Substituted by Act 7 of 1997 w.e.f. 1.4.1997.
- ¹[3. x x x]¹
 1. Omitted by Act 5 of 1996 w.e.f. 1.4.1996.

PART-O

- ¹[1. (i) Oil cake Four percent
1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- (ii) De-oiled cake Four percent¹
- ²[1A. Oils that is to say Agarbathi oil, Citrodara Oil, Citronella oil, Clove oil, Davana oil, Lemon grass oil, natural essential oil, ³[x x x]³ rubber seed oil, nilgiri oil other than those specified elsewhere in the Schedule ¹[Four percent]¹²
1. Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
2. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
3. Omitted by Act 9 of 2000 w.e.f. 1.1.2000.
2. Opium, Ganja ¹[,Bhang and other Narcotics]¹. ²[Twenty Five percent]²
1. Substituted by Act 25 of 2000 w.e.f. 14.8.2000. 2. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
3. Optical goods, that is to say,— (i) Binoculars, opera glasses, tele- scopes, microscopes and parts and accessories thereof ¹[Lens care solution]¹. ²[Sixteen percent]²
1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2002 w.e.f. 1.8.2004.
- ¹[(ii) Spectacles, lenses and frames including attachments, parts and accessories thereof. ²[Twelve percent]²¹
1. Substituted by Act 5 of 2001 w.e.f. 1.4.2001.
2. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[(iii) sun glasses, goggles, lenses and frames including attachments, parts and accessories thereof. ²[Twelve per cent]²¹
1. Inserted by Act 5 of 2001 w.e.f. 1.4.2001.
2. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

PART-P

- ¹[1. (i) Paints, colours, varnishes, pigments, polisher, indigo, enamel, putty, bale oil, white oil, turpentine (all kinds), thinners ²[and primers]²³[light mineral oil, metal polishing compound, patties;]³ other than

- those covered under item (ii) below ⁴[Sixteen percent]⁴
1. Substituted by Act 18 of 1994 w.e.f. 1.4.1994.
 2. Substituted by Act 6 of 1995 w.e.f. 1.4.1994.
 3. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
 4. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- (ii) Acrylic paints and colours, plastic emulsion paints and all kinds of lacquers ¹[Sixteen percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- ¹[(1-A) Pan Masala ²[Twenty Eight percent]²¹
1. Inserted by Act 5 of 2001 w.e.f. 1.4.2001.
 2. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
2. Paper pulp. ¹[Eight percent]¹
1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- ¹[3. Paper of all kinds including ammonia paper, blotting paper, carbon paper, cellophane, PVC coated paper, stencil paper, water proof paper, art boards, card boards, corrugated boards, duplex boards, pulp boards, straw boards, triplex boards, student note books and the like, but excluding photographic paper. ²[Eight percent]²¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ²[4. Pens of all kinds including refills ¹[Twelve percent]¹²
1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
 2. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[5. Petroleum products, namely,—
- (i) Asphalt (bitumen) ²[Sixteen percent]²
1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.
 2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- (ii) Brake fluid, lubricating oil including grease, solvent oils, petroleum jelly (all grades), ¹[x x x]¹, spray oil, methanol,

aromax (aro-matic), mosquito larvicidal
oil, low sulphur heavy stock, glass cleaner,
benzene, toluene, shell hexane, special
boiling point spirit

²[Sixteen percent]²¹

1. Omitted by Act 9 of 2000 w.e.f. 1.1.2000.

2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003
w.e.f. 1.6.2003.

¹[(iii) Liquified petroleum gas.
percent]²¹

² [T w e l v e

1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998.

2. Substituted by Act 5 of 2002 w.e.f. 1.4.2002.

¹[(iv) Naptha

Twelve percent]¹

1. Inserted by Act 9 of 2000 w.e.f. 1.1.2000.

¹[6.

Pipes, tubes and fittings of iron
(not falling under Fourth Schedule),
cement, stoneware and asbestos

²[cement grills pitch fiber pipe]².

³[Twelve percent]³¹

1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.

2. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.

3. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004
w.e.f. 1.8.2004.

¹[7.

Plastic goods, that is to say,—

(i)

Plastic granules

²[Four percent]²

1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.

2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 5 of 2001
w.e.f. 1.4.2001.

(ii)

High Density polythene, Low
Density Poly-thene, Rigid Polyvinyl
Chloride Pipes and fittings but
excluding conduit pipes and its fittings

¹[Four percent]¹

1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004
w.e.f. 1.8.2004.

(iii)

Plastic sheets and articles made from
all kinds and all forms of plastic inclu-
ding articles made of polythene, poly-
vinyl chloride, Polypropylene, polystyrene
and the like materials, but excluding
those specified in item (ii) above

¹[Twelve percent]¹¹

1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004
w.e.f. 1.8.2004.

8. Playing cards of every description. ¹[Sixteen percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
9. Precious stones, namely, diamonds, emeralds, rubies, real pearls and sapphires and articles in which such precious stones are set. ¹[Four percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003
10. Pressure cookers, their parts and accessories. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
11. Printed materials other than books meant for reading. ¹[Eight percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[12. Pumpsets, that is to say,—
- (i) pumpsets with Electric motors or oil engines of not more than 10. H.P. ²[Four percent]²
 1. Inserted by Act 5 of 1996 w.e.f. 1.4.1996.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
- (ii) pumpsets with oil engines of more than 10 H.P. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (iii) pumpsets with electric motors of more than 10 H.P. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

PART-R

- ¹[1. x x x]¹
 1. Omitted by Act 5 of 1996 w.e.f. 1.4.1996.
2. Rail coaches and parts and accessories thereof. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

3. Rayon grade pulp or any other pulp out of which man made or synthetic staple fibres or fibre yarn or filament yarn are made. ¹[Eight percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
4. Razor and razor blades. ¹[Sixteen percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
5. Ready-made garments (other than hosiery of all kinds) made out of any material whether used as regular wear or casual wear including caps, neck ties ¹[bows, baby diapers and baby nappies]¹ ²[Eight percent]²
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.
 2. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
- ¹[5A. Refractory Bricks and the like. ²[Four percent]²¹
 1. Inserted by Act 15 of 1996 w.e.f. 5.9.1996.
 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
- ¹[6. (i) Refrigerators including deep freezers, bottle coolers and water coolers and the like and parts thereof. ²[Twenty percent]²
 1. Substituted by Act 4 of 1992 w.e.f. 1.4.1992.
 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
- ¹[(ii) x x x]¹
 1. Omitted by Act 11 of 1993 w.e.f. 1.4.1993.
- ¹[6A. x x x]¹
 1. Inserted by Act 9 of 2000 w.e.f. 1.1.2000 & omitted by Act 5 of 2000 w.e.f. 1.1.2000.
7. Rice-bran oil ¹[Four percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
8. Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

- ¹[9(i)]¹ Roofing, light roofing and false roofing materials including cement and asbestos sheets, ²[x x x]², ³[x x x]³ hard and soft boards, plywood, veneered boards and panels and laminated sheets but excluding those specified elsewhere. ⁴[Twelve percent]⁴
1. Re-numbered by Act 9 of 2000 w.e.f. 1.1.2000.
 2. Omitted by Act 9 of 2000 w.e.f. 1.1.2000.
 3. Omitted by Act 5 of 1996 w.e.f. 1.4.1996.
 4. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[(ii) Asphalt sheets ²[Twelve percent]²]¹
1. Inserted by Act 9 of 2000 w.e.f. 1.1.2000.
 2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
10. Rubber, that is to say,—
- (i) Raw rubber, namely, latex in liquid or sheet form. ¹[Twelve percent]¹
1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (ii) Rubber plates, sheets and strips unhardened whether vulcanised or not and whether combined with any textile material or otherwise. ¹[Sixteen percent]¹
1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- (iii) Piping and tubing of unhardened vulcanised rubber. ¹[Sixteen percent]¹
1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- (iv) Transmission, conveyor or elevator belts or belting of vulcanised rubber whether combined with any textile material or otherwise. ¹[Sixteen percent]¹
1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- (v) Synthetic rubber including butadiene, acrylonitrile rubber, styrene butadiene rubber and butyl rubber, synthetic

rubber latex including pre-vulcanised
synthetic rubber latex.

¹[Twelve percent]¹

1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

11. Rubber articles, that is, articles
made wholly of rubber (other than
those specified elsewhere)

¹[Sixteen percent]¹

1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.

12. Rubber and other tyres, tubes and
flaps other than those falling under
Fourth Schedule and those specified
elsewhere.

¹[Twelve percent]¹

1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.

PART-S

- 1 [1. Sand, ²[x x x]², fireclay, coal ash, coal
boiler ash, coal cinder ash, coal
powder, clinker.

³[Eight percent]³¹

1. Substituted by Act 4 of 1999 w.e.f. 1.4.1999.

2. Omitted by Act 5 of 2000 w.e.f. 1.4.2000.

3. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.

¹[1A. x x x]¹

1. Inserted by Act 9 of 2000 w.e.f. 1.1.2000 & omitted by Act 5 of 2000 w.e.f. 1.1.2000.

2. Sandal wood oil.

¹[Four percent]¹

1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.

3. Sanitary fittings of every description
excluding pipes and fittings of stone-
ware, cement and iron and steel.

¹[Sixteen percent]¹

1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.

4. Sanitary towels, sanitary napkins,
beltless napkins and tampons.

¹²[x x x]² disposable diapers]¹

³[Twelve percent]³

1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.

2. Omitted by Act 5 of 2000 w.e.f. 1.4.2000.

3. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

5. Scented supari. ¹[Sixteen percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[5-A. Scrap of base metals and alloys thereof and scrap of all kinds other than those specified elsewhere. ²[Four percent]²¹
 1. Inserted by Act 7 of 1997 w.e.f. 1.4.1997.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
6. Sewing thread. ¹[Four percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[6A. x x x]¹
 1. Inserted by Act 6 of 1995 w.e.f. 1.4.1995 & omitted by Act 1 of 1996 w.e.f. 1.4.1995.
7. Slotted angles and ready to assemble parts of steel racks. ¹[Sixteen percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- ¹[8. x x x]¹
 1. Omitted by Act 5 of 1996 w.e.f. 1.4.1996.
- ¹[9. Soaps, that is to say,—
 (i) Toilet soaps (intended for bathing purposes) ²[Sixteen percent]²
 1. Substituted by Act 6 of 1995 w.e.f. 1.4.1995.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- (ii) Shampoo both in liquid and gel form including herbal and medicinal preparations ¹[Sixteen percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- (iii) Washing soaps including soap flakes, soap powders ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (iv) Detergent cakes, detergent powders, detergent liquids and laundry brighteners ¹[stain busters, stain removers]¹. ²[Twelve percent]²¹

1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

10. Sound transmitting equipments including loud speakers and parts thereof but excluding telephones and its parts.

¹[Twelve percent]¹

1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

¹[11. xxx]¹

1. Omitted by Act 5 of 1996 w.e.f. 1.4.1996.

12. Spirits and alcohol, that is to say,—

(i) Denatured spirit. ¹[Ten percent]¹

1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998.

(ii) Rectified spirit. ¹[Twenty percent]¹

1. Substituted by Act 7 of 1997 w.e.f. 1.4.1997

(iii) Ethyl alcohol.

¹[Ten percent]¹

1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998.

¹[13. Sports goods (indoor and outdoor) including body building equipments, trophies, medals, shields but excluding wearing apparels

²[Four percent]²¹

1. Substituted by Act 5 of 2001 w.e.f. 1.4.2001.
2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

14. Starch, that is to say, laundry, and textile starch (all kinds). Four percent 15. Stationery articles, namely,— (i) Account books, paper envelopes, diaries, calendars, race cards, catalogues, greeting cards, invitation cards, humour post cards, picture post cards, cards for special occasions, photo and stamp albums.

¹[Twelve percent]¹

1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

¹[(ia) clip boards, clutch pencil, black lead, date stamps, dusters, index file clips, pokers, office files of all kinds paper cutter, black board, ²[all kinds of display boards including wipeoff board, chalk board, clip board, felt board, plastic and acrylic board other than electrical and electronic operated, dusters, plastic letters

- and figures, and marker pen]² ²[Twelve percent]²¹
 1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (ii) Office desk materials ¹[including punching machines and stapler machines.]¹ ²[Twelve percent]²
 1. Inserted by Act 6 of 1995 w.e.f. 1.4.1995.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[(iia) paper pins, pen stands, pencil, lead, pencil sharpeners, permanent markers, refill leads, stamp racks, stapler pins, rulers of all kinds, gulli pins and pin studs ²[Twelve percent]²¹
 1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[15A. Steel door frames, steel doors, steel window frames and steel shutters Twelve percent]¹
 1. Inserted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[16. xxx]¹
 1. Omitted by Act 11 of 1993 w.e.f. 1.4.1993.
17. Stones, that is to say,—
- ¹[(i) Granite stone,—
- (a) Polished ²[Twenty percent]²
 1. Substituted by Act 15 of 1991 w.e.f. 1.4.1991.
 2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002
- (b) Un-polished ¹[Twenty percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002
- (c) Chips ¹[Twenty percent]¹
 1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002
- (ii) Cuddapah stones, slabs and tiles—
- (a) Polished ¹[Eight percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- (b) Un-polished ¹[Eight percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- (iii) Shahabad stones, slabs and tiles ¹[Eight percent]¹

1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.

18. Stoves, that is, gas stoves and kerosene stoves, ¹[Barbecues, charcoal oven, tondoor stoves]¹ and parts and accessories thereof ²[Twelve percent]²
1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[18-A. Sugar and Sugar preparations excluding such sugar and sugar preparations as are covered, described or specified elsewhere in any of the schedules ²[Four percent]²]¹
1. Inserted by Act 4 of 1992 w.e.f. 1.4.1992.
2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
- ¹[18-B. Sugar imported from outside the country ²[Sixteen percent]²]¹
1. Inserted by Act 5 of 2001 w.e.f. 1.4.2001.
2. Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
19. Suit cases, brief cases, attache cases and despatch cases including those made of leather but excluding steel trunks ¹[Sixteen percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- ¹[20. x x x]¹
1. Omitted by Act 5 of 1996 w.e.f. 1.4.1996.
- ¹[21. Surgical and dental instruments, tools and aids including electrical and electronic equipments and appliances; syringes and needles; operation theatre equipments, shadow bulbs and tubes, specially made operation and examination tables and cots and suction apparatus; stands, stretchers, trolleys, dental chairs; laboratory equipments and glassware; stethoscopes, thermometers, lactometres,

B.P. instruments, surgical cotton wool; enema cans, bed pans, kidney trays and such other hospitalware; surgical gloves, aprons, operation suits, rubber sheets, catheters; I.V. sets and the like; cervical collars, abdominal belts ²[telonet paraffin guaze dressing, ultrasound jelly, pinchers (steel), medicinal oxygen, medical kits, medical disposable intravenous administration set, thermometer, mechanical nasal filters, instrument steriliser, injection needles, hospitalwares, gypsum plaster of paris bandage, fixed partial dentures, enamelled iron trays, and basins (used in the hospitals), ECG recording chart, ECG jelly, drip set, disposable hypodermic needles, cotton buds, bed elevators, absorbent cotton rolls]² and the like.

³[Twelve percent]³¹

1. Substituted by Act 11 of 1993 w.e.f. 1.4.1993

2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.

3. Inserted by Act 11 of 1993 w.e.f. 1.4.1993 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

¹[22. Raw silk and silk yarn imported from outside the country.

²[Eight percent]²¹

1. Inserted by Act 8 of 1990 w.e.f. 1.4.1990 & substituted by Act 18 of 1994 w.e.f. 1.4.1994.

2. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

¹[22A. Silk yarn twisted or thrown silk yarn, spun silk yarn and noil silk yarn

Four percent]¹

1. Inserted by Act 25 of 2000 w.e.f... by notification. Text of the notification is at p...

¹[23. Stainless-steel articles other than those specified elsewhere in this schedule.

²[Sixteen percent]²¹

1. Inserted by Act 5 of 1996 w.e.f. 1.4.1996.

2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

¹[24. Synthetic gems

²[Sixteen percent]²¹

1. Inserted by act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.

PART-T

1. Tabulating machines, calculating machines (including all types of mechanical or electronic calculators), duplicating machines, roneo machines, parts and accessories thereof ¹[Twelve percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ²[1-A. Tailoring materials namely, needles, scissors, hooks, buttons, zips, buckles, measuring tape and stick, collars and collar bones ³[horn buttons, indent hooks/eyes, jean button, knitting pins, longstich kits, M S coated buttons/stars, zip fasteners, zippers, cuff links, crochet hooks]³. ¹[Twelve percent]¹²
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
 2. Inserted by Act 11 of 1993 w.e.f. 1.4.1993 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
2. Tamarind seeds ¹[Four percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000, by Act 30 of 2003 w.e.f. 1.6.2003 and by Act 26 of 2004 w.e.f. 1.8.2004.
3. Tanning barks ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[4. x x x]¹
 1. Omitted by Act 15 of 1991 w.e.f. 1.4.1991.
- ¹[5 (i). Tea sold under brand name. ²[Twelve percent]²
 1. Substituted by Act 4 of 1999 w.e.f. 1.4.1999.
 2. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (ii) Tea other than above ¹[Twelve percent]¹¹
 1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[6. Telephones of every description including cellular phones and their parts ¹Four percent]¹
 1. Substituted by Act 5 of 2001 w.e.f. 1.4.2001.
- ¹[6A. Teleprinters and their parts ²[Sixteen percent]²¹
 1. Inserted by Act 25 of 2000 w.e.f. 4.12.2000.
 2. Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
7. Television sets and component parts and accessories thereof ¹[Sixteen percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 30 of 2003

w.e.f. 1.6.2003.

- ¹[7-A. Textiles and fabrics but excluding such textiles and fabrics as are covered, described or specified elsewhere in any of the schedules. ²[Eight percent]²¹
1. Inserted by Act 4 of 1992 w.e.f. 1.4.1992.
2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[7-B. Textiles and Fabric imported from outside the country ²[Sixteen percent]²¹
1. Inserted by Act 5 of 2001 w.e.f. 1.4.2001.
2. Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
8. Tiles,— (i) Mosaic tiles and chips ¹[Sixteen percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- (ii) Ceramic and glazed floor and wall tiles ¹[Sixteen percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- (iii) Roofing tiles other than country tiles ¹[Twelve percent]¹
1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (iv) Other tiles not covered by items (i), (ii) and (iii) above ¹[Sixteen percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- (v) Jointing powder (other than cement) and situ- mixture for laying tiles and chips specified above ¹[Sixteen percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- ¹[(vi) Roofing tiles including ridges made of clay and clay decorative tiles ²[Four percent]²¹
1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and by Act 5 of 2002 w.e.f. 1.4.2002.
- ¹[9. x x x]¹
1. Omitted by Act 3 of 1998 w.e.f. 1.4.1998.
- ¹[9-A. Tobacco Products including Gutkha and the like but excluding such products as specified elsewhere in any of the Schedules. ²[Twenty Eight percent]²¹
1. Inserted by Act 4 of 1992 w.e.f. 1.4.1992 & substituted by Act 7 of 1997 w.e.f. 1.4.1997
2. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

- ¹[9-B. Tobacco products imported from outside the country ²[Sixteen percent]²¹
1. Inserted by Act 5 of 2001 w.e.f. 1.4.2001.
 2. Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- ¹[10. Toilet articles (whether medicated or not) that is to say,—
- (I) Perfumes, eaudecologne, solid colognes, beauty boxes, face packs, cleansing liquids, moisturisers, make-up articles (not including talcum powder), complexion rouge, bleaching agents, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishers and varnishers, polish removers, eye liners, after shave lotion and body deodorants ²[Twenty percent]²
1. Substituted by Act 6 of 1995 w.e.f. 1.4.1995.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
- (ii) Toilet articles other than those specified at (i) above, ¹[x x x]¹ and such other toilet articles as may be specified by the State Government by notification in the official Gazette ²[Twenty percent]²¹
1. Omitted by Act 9 of 2000 w.e.f. 1.1.2000.
 2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002.
- ¹[10A. Tools, such as, spanners, screw drivers, files, cutting plyers, hammers ²[clow hammer, hand forge]² and the like (manually operated) ²[Twelve percent]²¹
1. Inserted by Act 16 of 1989 w.e.f. 1.4.1989
 2. Inserted by Act 4 of 1999 w.e.f. 1.4.1999 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[²[10B(i)]² Toys of all kinds ⁴[(excluding electronic)]⁴ and electrically operated toys. ³[Eight percent]³¹
1. Inserted by Act 11 of 1993 w.e.f. 1.4.1993.
 2. Renumbered by Act 9 of 2000 w.e.f. 1.1.2000.
 3. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

- ¹[(ii) Electronic toys ²[Twelve percent]²¹
 1. Inserted by Act 9 of 2000 w.e.f. 1.1.2000
 2. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[11. (i) Typewriters other than Kannada
 Typewriters, parts and accessories
 including typewriter ribbon. ²[Twelve percent]²
 1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004
 w.e.f. 1.8.2004.
- (ii) Kannada Typewriters ¹[One per cent]¹
 1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

PART-V

1. ¹[Vacuum flasks and thermoware
 articles]¹ and their refills ²[Twelve percent]²
 1. Substituted by Act 4 of 1992 w.e.f. 1.4.1992.
 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004
 w.e.f. 1.8.2004.
- ¹[2. Valves of all Kinds other than those
 generally used as parts of motor
 vehicles ²[Twelve percent]²
 1. Inserted by Act 11 of 1993 w.e.f. 1.4.1993.
 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004
 w.e.f. 1.8.2004.
- ¹[3. Vegetable non-edible oils other than
 specified elsewhere in this Schedule
- (i) Non-refined Four percent
 (ii) Refined Four percent]¹¹
 1. Substituted by Act 7 of 1997 w.e.f. 1.4.1997.

PART-W

1. Washed cotton seed oil ¹[Four percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- ¹[2. xxx]¹
 1. Omitted by Act 8 of 1990 w.e.f. 1.4.1990.
3. Water and weather proofing compounds ¹[Sixteen percent]¹
 1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 30 of 2003
 w.e.f. 1.6.2003.
4. Water meters ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004
 w.e.f. 1.8.2004.

- ¹[4-A. Water storage tanks made of fibre glass, plastic or synthetic materials
²[water tanks made of aluminium]² ³[Twelve percent]³¹
 1. Inserted by Act 18 of 1994 w.e.f. 1.4.1994.
 2. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
 3. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
5. Weights and measures ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004. 6.
- ¹[(i)]¹ Wireless reception instruments and apparatus and components thereof including all electrical valves, accumulators, amplifiers and loud speakers which are not specifically designed for purposes other than wireless reception ²[Sixteen percent]²
 1. Re-numbered by Act 5 of 1996 w.e.f. 1.4.1996.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- ¹[(ii)] Pagers and its parts ²[Sixteen percent]²¹
 1. Inserted by Act 5 of 1996 w.e.f. 1.4.1996.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 30 of 2003 w.e.f. 1.6.2003.
- ¹[7. Wood of all kinds including ³[x x x]³, eucalyptus, casuarina ²[Halwana]², timber of any shape, form or size including door frames, window frames and shutters. ⁴[Twelve percent]⁴¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998.
 2. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.
 3. Omitted by Act 9 of 2000 w.e.f. 1.1.2000
 4. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[8. Waxes (all kinds) ²[Twelve percent]²¹
 1. Inserted by Act 16 of 1989 w.e.f. 1.4.1989. 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

PART-X

- ¹[1. X-ray apparatus and equipments, and medical imaging, diagnostic and therapeutic equipments. ²[Twelve percent]²¹
 1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.
 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004

w.e.f. 1.8.2004.

PART- Y

- ¹[1. Yeast-dry, wet and compressed ²[Eight percent]²¹
 1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996.
 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

¹[Part Z

1. Zinc, lead and cadmium ²[Four percent]²¹
 1. Inserted by Act 11 of 1993 w.e.f. 1.4.1993.
 2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

¹[Explanation I.- x x x]¹

1. Omitted by Act 11 of 1993 w.e.f. 1.4.1993.

Explanation II.—For the purpose of serial number 11 of Part C "Chemical Fertilizer and Chemical Fertilizer mixture" means chemical fertilizer and chemical fertilizer mixtures specified in Parts A and B of Schedule I to the Fertilizer (Control) Order, 1985 including plant nutrients for various fertilizers as provided in the said Order and micronutrients, namely, zinc sulphate and manganese sulphate.

1[Explanation III.—Where a tax has been levied in respect of purchase of coffee seeds under Serial Number 18 of Part 'C' or under Serial Number 3 of the Third Schedule, the tax leviable on the coffee powder (excluding instant coffee and french coffee) made out of those coffee seeds shall be reduced by the amount of tax levied on such coffee seeds.]¹

1. Inserted by Act 16 of 1989 w.e.f. 1.4.1989 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

Explanation IV.—(i) "Motor spirits" means any substance which by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonably efficient fuel for automotive or stationery internal combustion engines and includes petrol, diesel oil and other internal combustion oil but does not include kerosene, furnace oil, coal, coke or charcoal.

(ii) "Petrol" means dangerous petroleum as defined in the Petroleum Act 1934 (Central Act XXX of 1934) and includes a mixture of power alcohol, as defined in the Indian Power Alcohol Act 1948 (Central Act XXII of 1948) and Petrol.

Explanation V.—(i) Where timber, rosewood and sandal wood in log form specified under serial number 9 of Part 'T' have been purchased from the Forest Department of Government the subsequent sales of such timber, rosewood and sandal wood in log form shall not be liable to tax under section 5 of the Act, provided that the Forest Department has collected tax on the said sales and the burden of proving that tax has been so collected by the Forest Department shall be on the dealer.

(ii) For the purpose of serial number 9 of Part T "timber, rosewood and sandalwood in cut or manufactured form" shall include door or window frames and shutters but exclude furniture.

Explanation VI.—"Toilet article" means any article which is intended for use in the toilet of the human body or in perfuming apparel of any description or any substance intended to cleanse, improve or alter the complexion, skin, hair or teeth and includes deodorants and perfumes.

Explanation VII.—Where tax has been levied in respect of goods mentioned in serial numbers 8(i) of Part F, ¹[and 5 of Part D]¹ such goods taken out from containers and sold loose shall not be liable to tax under section 5 and the burden of proving that tax has been paid on the goods in question shall be on the dealer.

1. Substituted by Act 16 of 1989 w.e.f. 1.4.1989.

¹[Explanation VII A.—x x x]¹

1. Deemed to have been inserted by Act 6 of 1995 w.e.f. 1.4.1988 and deemed to have been omitted by the same Act w.e.f. 1.4.1994.

¹[Explanation VIII.—Where tax has been levied under this Act in respect of raw silk referred to in Sl. No. 7 of the Third Schedule, and out of such raw silk, silk yarn is manufactured, no tax shall be levied on such silk yarn to the extent it is manufactured out of such raw silk.]¹

1. Inserted by Act 8 of 1990 w.e.f. 1.4.1990.

¹[Explanation VIII A.—x x x]¹

1. Deemed to have been inserted by Act 4 of 1992 w.e.f. 1.4.1991 and deemed to have been omitted by the same Act w.e.f. 1.10.1991.

¹[Explanation VIII B.—x x x]¹

1. Deemed to have been inserted by Act 6 of 1995 w.e.f. 1.4.1991 and deemed to have been omitted by the same Act w.e.f. 12.12.1994.

¹[Explanation IX.—Where any goods is used in the processing of goods (not amounting to manufacturing) as a component and that such component has not been subject to tax under this Act, the tax payable on sale of such processed goods shall be limited to the turnovers relating to such components which has not been subject to tax under the Act.]¹

1. Inserted by Act 18 of 1994 w.e.f. 1.4.1994.

¹[Explanation X.—Where tax under section 5 has been levied on the sales turnover of blank cassettes referred to in sub-item (a) of item (ii) of serial number 5 of Part `C', the tax leviable on the sales turnover of recorded cassettes under sub-item (b) of the said item of said serial number shall be on such turnover as reduced by such amount paid or payable as consideration for purchase of blank cassettes used in obtaining such recorded cassettes.

1. Inserted by Act 6 of 1995 w.e.f. 1.4.1995.

¹[Explanation XI.—x x x]¹

1. Omitted by Act 1 of 1996 w.e.f. 1.4.1995.

¹[THIRD SCHEDULE

Goods in respect of which a single point purchase tax only is leviable under section 5(3)(b)

Sl. No.	Description of the goods	Point of levy	Rate of tax
1	2	3	4
1.	Bauxite, chromite, iron, manganese and other ores earliest of the successive ³ [including lumps and fines] ³ . to tax under this Act.	Purchase by the first or dealers in the State liable	² [Four percent] ²
	1. Substituted by Act 16 of 1989 w.e.f. 1.4.1989. 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002. 3. Inserted by Act 5 of 1996 w.e.f. 1.4.1996.		
	¹ [2. x x x] ¹		
	1. Omitted by Act 4 of 1992 w.e.f. 1.4.1989.		
	¹ [3. Coffee beans and Coffee seeds (whether raw or roasted),		
(I)	When purchased by coffee curers from persons not liable to tax under the Act.	At the point of purchase in the State	² [Eight percent] ²
	1. Inserted by Act 6 of 1995 w.e.f. 1.4.1995. 2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.		
	¹ [(ii) x x x] ¹		
	1. Omitted by Act 5 of 1996 w.e.f. 1.4.1996.		
4.	Raw Wool	Purchase by the last dealer in the State liable to tax under this Act.	¹ [Four percent] ¹
	1. Substituted by Act 6 of 1995 w.e.f. 1.4.1995.		
	¹ [5. x x x] ¹		
	1. Omitted by Act 5 of 1996 w.e.f. 1.4.1996.		
¹ [6.	Sugarcane,	purchase by the last dealer in the State liable to tax	

under this Act.

- (i) when purchased by a manufacturer of Jaggery,—
- (a) whose total turnover in a year is less than five lakh rupees. Nil
1. Inserted by Act 8 of 1990 w.e.f. 1.4.1990.
- (b) whose total turnover in a year is rupees five lakhs or more. ¹[Eight percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002
- (ii) when purchased by a manufacturer of Sugarcane syrup (processed), ²[Eight percent]²
- ¹[x x x]¹
1. Omitted by Act 15 of 1991 w.e.f. 1.4.1991.
2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 5 of 2002 w.e.f. 1.4.2002
- ¹[(iii) x x x]¹
1. Omitted by Act 1 of 1996 w.e.f. 13.10.1995.
- ¹[7. x x x]¹
1. Inserted by Act 8 of 1990 w.e.f. 1.9.1978 & omitted by the same Act w.e.f. 1.7.1986.
- ¹[7. x x x
- Explanation.-** x x x]¹
1. Inserted by Act 6 of 1995 w.e.f. 1.4.1995 & omitted by Act 1 of 1996 w.e.f. 1.4.1995.
- ¹[7.x x x]¹
1. Inserted by Act 9 of 2000 w.e.f. 1.1.2000 & omitted by Act 5 of 2000 w.e.f. 1.1.2000.
- ¹[Explanation.- x x x]¹
1. Omitted by Act 8 of 1990 w.e.f. 21.7.1986.

¹[FOURTH SCHEDULE

Declared goods in respect of which ⁵[xxx] tax is leviable under section 5(4).

Sl. No.	Description of the goods	Point of levy	Rate of tax
(1)	(2)	(3)	(4)

- 1 ²[Coal including coke in all its forms, ⁴[but excluding charcoal]⁴² Sale by the first or earliest of successive dealers in the State liable to tax under this Act. ³[Four percent.]³

1. Substituted by Act 31 of 1958 w.e.f. 1.1.1959.
2. Substituted by Act 7 of 1973 w.e.f. 1.1.1958.
3. Substituted by Act 30 of 1975 w.e.f. 15.7.1975.
4. The words "but excluding charcoal" omitted by Act 7 of 1973 for the period from 23.2.1967 to 1.4.1973.
5. Omitted by Act 5 of 2002 w.e.f. 1.4.2002.

[1-A. Aviation Turbine Fuel sold to a Turbo - Prop Aircraft Four percent]¹

¹ Inserted by Act 5 of 2002 w.e.f. 1.4.2002.

¹[²(a)]² Iron and steel, that is ¹ to say—

- (i) ⁵[pig iron, sponge iron and] ⁵Sale by the first or earliest of successive dealers in the State liable to tax under this Act. ³[Four percent.]³
- cast iron including ingot moulds, bottom plates, ⁴[x x x]⁴;
1. Substituted by Act 7 of 1973 w.e.f. 1.4.1973.
 2. Re-numbered by Act 3 of 1983 w.e.f. 19.10.1982.
 3. Substituted by Act 30 of 1975 w.e.f. 15.7.1975.
 4. Omitted by Act 3 of 1983 w.e.f. 1.11.1982.
 5. Substituted by Act 5 of 2002 w.e.f. 1.4.2001.
- (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, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);

- (v) steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections);
- (vi) sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition;
- (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;

¹[(x) x x x]¹

1. Omitted by Act 3 of 1983 w.e.f. 1.11.1982.

- (xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings; and electrolytic and tinfree
- (xii) tin-plates, both hot dipped and electrolytic and tinfree 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, galvanised, aluminised, tinned or coated such as by copper;
- (xvi) defectives, rejects, cuttings or end pieces of any of the above categories.]¹¹
- ¹[(b) Iron scrap, cast iron scrap, runner scrap, and iron skull scrap; and steel melting scrap in all forms including steel skull turnings and borings,—
- | | | | |
|------|---|--|-----------------------------|
| (i) | Purchase by a dealer for use by him in the manufacture by him in the State; and | Purchase by the last dealer in the State under this Act. | Four percent. |
| (ii) | in other cases | Sale by the first or earliest of the successive dealers in the State liable to tax under this Act. | Four percent.] ¹ |
1. Inserted by Act 3 of 1983 w.e.f. 1.11.1982 & substituted by Act 14 of 1987 w.e.f. 1.4.1987.
- ¹[3. Hides and skins, whether in a raw or dressed state.
- | | |
|--|---|
| Purchase by the last dealer in the State liable to tax under this Act. | ² [Four percent.] ¹ |
|--|---|
1. Substituted by Act 29 of 1964 w.e.f. 1.10.1964 by notification. Text of notification is at page 429.
2. Substituted by Act 14 of 1980 w.e.f. 17.4.1980.
4. Jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorius* and the fibre known as mesta or bimli extracted from plants of the species ²[*Hibiscus cannabinus* and
- | | |
|---|---|
| Sale by the first or earliest of successive dealers in the State liable to tax under, this Act. | ¹ [Four percent.] ¹ |
|---|---|

Hibiscus sabdariffa-Var
altissima and the fibre
known as Sun or
Sunnhemp extracted from
plants of the species Crota-
laria juncea]², whether
baled or otherwise.

1. Substituted by Act 30 of 1975 w.e.f. 15.7.1975. 2. Substituted by Act 7 of 1973 w.e.f. 1.4.1973.

2. Substituted by Act 7 of 1973 w.e.f. 1.4.1973.

- 5¹[(a) Groundnut or peanut including groundnut or peanut seeds. Sale by the first or the earliest of the successive dealers in the State liable to tax under this Act. ²[Four percent]²¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998.
2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- ¹[(b) ⁴[x x x]⁴sesamum or til (gingelly) seeds, Kusum (Kardi) seeds, Safflower, niger (Ram til), castor seeds, Karanja, Pongam, honge seeds and neem or vepa seeds. ²[Sale by the first or earliest of the successive dealers in the State liable to tax under this Act.]² ³[Four percent]³¹
1. Substituted by Act 10 of 1983 w.e.f. 1.4.1983. 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998. neem or vepa seeds.
3. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
4. Omitted by Act 23 of 1983 w.e.f. 18.11.1983.
- (c) Cotton seed Sale by the first or earliest of successive dealers in the State liable to tax under this Act. ¹[Four percent]¹
1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- (d) ¹[Other oil seeds, that is to say,—Soyabean, Rape-seed and ²[Sale by the first or earliest of successive dealers

- Mustard (Torina, Rai, Jamba, Taramira, Sarson, yellow and brown, Banarsi Rai or True Mustard), Linseed, Sunflower, Mahua, Illupai, Ippe, Punna, Undi, Kokum, Sal, Tung and Red Palm.]¹
- in the State liable to tax under this Act.]²
- ³[Four percent]³
1. Substituted by Act 7 of 1973 w.e.f. 1.4.1973.
2. Substituted by Act 3 of 1966 w.e.f. 1.3.1966.
3. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- ²[(e) Coconut (i.e., copra excluding tender coconuts). Sale by the first or earliest of successive dealers in the State liable to tax under this Act. ¹[Four percent]¹]²
1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
2. Inserted by Act 23 of 1983 w.e.f. 18.11.1983 & substituted by Act 16 of 1989 w.e.f. 1.4.1989.
6. Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned, baled, pressed or otherwise, but not including cotton waste. ¹[Purchase by the last dealer in the State liable to tax under this Act]¹ ²[Four percent]²
1. Substituted by Act 4 of 1999 w.e.f. 1.4.1999.
2. Substituted by Act 10 of 1983 w.e.f. 1.4.1983.
7. Cotton yarn, but not including cotton yarn waste. Sale by the first or earliest of successive dealers in the State liable to tax under this Act. ¹[Four percent]¹
1. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.
- ¹[7A. xxx]¹
1. Inserted by Act 13 of 1982 w.e.f. 1.1.1970 & omitted by Act 3 of 1983 w.e.f. 1.4.1979.
- ¹[8. Crude oil as specified in clause (iic) of section 14 of the Central Sales Sale by the first or earliest of successive dealers in the State Four percent

Tax Act, 1956. liable to tax under this Act.

1. Serial Nos. 8 to 10 substituted by Act 78 of 1976 w.e.f. 7.12.1976.

¹[9²[(i) x x x]²

(ii) Barley

Sale by the first or earliest of successive dealers in the State liable to tax under this Act.

³[Four percent]³¹

1. Substituted by Act 9 of 1986 w.e.f. 1.4.1986.

2. Omitted by Act 4 of 1992 w.e.f. 1.4.1992.

3. Substituted by Act 6 of 1995 w.e.f. 1.4.1995.

10. Pulses (whether whole or separated and whether with or without husk), that is to say, gram or gulab gram, tur or arhar, mong or green gram, masur or lentil, urad or black gram, moth, lakh or khesari.
- Sale by the first or earliest of successive dealers in the State liable to tax under this Act.
- ¹[Two percent.]¹

1. Substituted by Act 6 of 1995 w.e.f. 1.4.1995.

¹[11. x x x]¹

1. Inserted by Act 13 of 1982 and omitted by Act 3 of 1983 w.e.f. 1.4.1982.

- ¹[12.(I) Textiles and fabrics as declared from time to time under section 14 of the Central Sales Tax Act 1956, excluding those specified in the fifth schedule
- Sale by the first or earliest of the successive dealers in the State liable to tax under this Act.
- ²[Four percent]²
- (ii) Sugar including Khandasari Sugar and sugar preparations of the Central Sales Tax Act 1956, excluding those speci-
- Sale by the first or earliest of the successive dealers in the State liable to tax under this Act.
- ⁶[Four percent]⁶
- (iii) Tobacco products
- Sale by the first or earliest of the successive dealers in the State liable to tax under this Act.
- ²[Four percent]²¹

1. Inserted by Act 4 of 1992 w.e.f. 1.4.1992.

2. Substituted by Act 9 of 2000 w.e.f. 1.1.2000.

¹²**[Explanation I.]**²—Where a tax has been levied under this Act in respect of the sale or purchase of any paddy referred to in serial number 9, the tax leviable on rice procured out of such paddy shall be reduced by the amount of tax levied on such paddy.]¹

1. Inserted by Act 18 of 1978 w.e.f. 1.9.1978.

2. Numbered by Act 13 of 1982 w.e.f. 1.4.1982.

¹**[Explanation II.—xxx]**¹

1. Omitted by Act 5 of 2002 w.e.f. 1.4.2002

[Explanation III.—xxx]¹;

1. Omitted by Act 5 of 2002 w.e.f. 1.4.2002

¹**[Explanation IV.]**—Where a tax has been levied under this Act in respect of groundnuts referred to in sub-item (ii) of item (a) serial number 5 at the point of first sale, no tax shall be levied on the said goods under the sub-item (i) of the said item, subject to production of satisfactory proof.]¹

1. Explanation III & IV inserted by Act 14 of 1987 w.e.f. 1.4.1987.

¹**[Explanation IVA.—x x x]**¹

1. Inserted by Act 4 of 1992 w.e.f. 1.4.1991 & omitted by the same Act w.e.f. 1.10.1991.

¹**[Explanation V. -** For the purpose of Serial Number 1-A, " Turbo-Prop Aircraft " means an aircraft deriving thrust, mainly from propeller, which may be driven by either turbine engine or piston engine.]¹

1. Inserted by Act 5 of 2002 w.e.f. 1.4.2001.

[FIFTH SCHEDULE

1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998.

Goods Exempted from tax under section 8

Sl.No.	NAME OF THE COMMODITY
--------	-----------------------

1. Agricultural implements which are the products of cottage industry, that is to say, any industry carried on by a person at home not being a factory.

¹[2. All kinds of sowing seeds of cereals, pulses, grass, [flowers, fruits] and vegetables (whether certified or not) and certified sowing of oil seeds.]¹

1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.

2. Substituted by Act 7 of 2003 w.e.f. 1.4.2000.

¹[2-A. xxx]¹

1. Inserted by Act 5 of 2001 w.e.f. 1.1.2000 and Omitted by Act 5 of 2001 w.e.f. 7.10.2000.

3. ¹[xxx]¹.

1. Inserted by Act 5 of 2001 w.e.f. 1.4.1998 and Omitted by Act 5 of 2002 w.e.f. 1.4.2002.

4. All manually operated or animal drawn agricultural implements including ploughs, seed-cum-fertilizer drills, dusters & sprayers used for dusting & spraying pesticides & insecticides (including those driven by motors), including their parts (other than oil engines and electric motors) and accessories, pick-axes, munties and the like.

—¹[4A. Animal shoe nails.]¹

1. Inserted by Act 5 of 2000 w.e.f. 1.4.2000.

5. Arrack and Toddy.

6. Articles of food and drink sold, supplied or distributed,—

(a) by canteens which are run on a `no profit' basis in factories and other industrial concerns as an amenity provided for the employees of such factories or concerns;

(b) by canteens run on a `no profit' basis departmentally or through employees' co-operatives or by autonomous or statutory bodies established by Central Government or any State Government as an amenity for the members of their staff;

(c) by canteens run on a `no profit' basis in the premises of hospitals;

(d) by canteens or hostels run by educational institutions and charitable institutions when such articles are sold, supplied or distributed exclusively to members of the institution concerned.

7. (a) Artificial limbs.

(b) Braille watches.

(c) Disability control cars and motorised tricycles manufactured exclusively for use by the physically handicapped persons.

(d) Hand-operated tricycles designed for physically handicapped persons.

(e) Hearing aids, speech trainers and their parts.

(f) Sales by Spastic Society of Karnataka.

(g) Wheel chairs and crutches used by handicapped and sick persons.

(h) `Wooden Teaching Aids' which are used in imparting basic education to physically handicapped and mentally retarded children.

¹[7A. Articles produced by members of Cottage industrial co-operative societies in the State recognised by [the prescribed authority]².]¹

1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999. 2

2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.

¹[7B. Avalakki (Beaten Rice) and Mandakki (Parched or puffed rice).]¹

1. Inserted by Act 5 of 2000 w.e.f. 1.4.2000.

8. Ballot boxes sold for purpose of elections to Houses of Parliament, the State Legislature and Local Authorities in the State. 1

8A. All varieties of textiles, namely, cotton, woollen or artificial silk including rayon or nylon whether manufactured in mills, powerlooms or handlooms and hosiery [cloth in lengths [(produced or manufactured in India)] as described from time to time in column 2 of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.]¹

1. Substituted by Act 4 of 1992 w.e.f. 1.4.1992.

2. Deemed always to have been Inserted by Act 5 of 2001 w.e.f. 1.10.1957.

9. Bee-keeping boxes.

10. Bio-fertilizers.

¹ [10A. Bio-gas stoves, Bio-gas Lamps, Bio-mass gas gasifiers, bio-mass gas plants and bio-mass gas engines and parts thereof.]¹

1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.

11. Biological control agents namely parasitoids, predators, pathogens and phermones.

12. Bones and horns.

¹[13. Books printed or supplied or prescribed or written as per the Study syllabus specified by the Universities, Academies, Government recognized education boards and Councils and also including Books printed or supplied by the Government Departments.]¹

1. Substituted by Act 5 of 2001 w.e.f. 1.4.2001.

¹[14. x x x]¹

1. Omitted by Act 5 of 2000 w.e.f. 1.4.2000.

15. Cereals (with or without husk) excluding barley.

16. (a) Charakas including amber charakas and their parts, silvers and gutts.

(b) Cotton or wollen hand spun yarns and all clothes woven on handlooms exclusively out of such hand spun yarn and articles made of such cloth

(c) Leather goods including leather footwear, readymade cotton, silk or woollen khadi garments and spinning and other craft equipments; when sold by the Karnataka State Khadi and Village Industries Board or the Khadi and Village Industries

Commission through their Bhandars, Bhavans, Emporia, Sales Depots and their authorised agencies in the State of Karnataka.

(d) Cotton and raw woll purchased by the Karnataka State Khadi and Village Industries Board or Khadi and Village industries Commission or Khadi Production Centres or Wool Industry Co-opiative Societies recognised by them.

1[16A. Coir fiber, coconut husk, coir yarn and coir ropes.]¹

1. Inserted by Act 5 of 2000 w.e.f. 1.4.2000.

17. Compost manure, organic manure, fish manure and poultry manure.

18. Contraceptives and advertising printed materials relating to them.

¹[19. Country bricks, country tiles [and clay]²]²

1. Omitted by Act 9 of 2000 w.e.f. 1.1.2000 & inserted by Act 5 of 2000 w.e.f. 1.1.2000.

2. Inserted by Act 5 of 2000 w.e.f. 1.4.2000.

20. Country bullock carts and parts thereof and animal-drawn carts made wholly of aluminium or with the combination of aluminium and iron and steel and parts thereof.

21. Cumblies woven on handlooms ¹[x x x]¹.

1. Omitted by Act 9 of 2000 w.e.f. 1.1.2000.

22. Eggs and meat including flesh of poultry except when sold in sealed containers.

23. Electrical energy.

¹[24. Equipments for utilising ocean waves and thermal energy in the oceans.]¹

1. Omitted by Act 9 of 2000 w.e.f. 1.1.2000 & inserted by Act 5 of 2000 w.e.f. 1.1.2000.

25. Firewood and charcoal when sold for domestic use and for hostels, hospitals but excluding to hotels.

26. Fish, prawns, shrimps and lobsters, except when sold in sealed containers.

¹[27. Flat plate solar collectors, concentrating and pipe type solar collectors, solar water heaters and systems, air/gas fluid heating systems based on the use of solar energy, solar crop driers and systems, solar stills and desalination systems, solar pumps based on solar thermal and solar photovoltaic conversion, solar power generating system, solar photovoltaic modules and panels for water pumping and other application.]¹

1. Omitted by Act 9 of 2000 w.e.f. 1.1.2000 & inserted by Act 5 of 2000 w.e.f. 1.1.2000.

28. Flowers, Betel leaves and Fresh fruits.

29. Fresh milk, Curds and Butter-milk.

30. Garlic, ginger, green chillies, onion, potatoes, sweet potatoes, tapioca and their seeds.

¹[30A. Glass chimneys, hurricane lanterns and oil lamp wares and their parts.]¹

1. Inserted by Act 5 of 2000 w.e.f. 1.4.2000.

31. Glass and plastic bangles.

31A. Tobacco and all its products ²[(produced or manufactured in India)]² ¹[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]¹

1. Substituted by Act 4 of 1992 w.e.f. 1.4.1992.

2. Deemed always to have been Inserted by Act 5 of 2001 w.e.f. 1.10.1957.

31B. ¹[Sugar ²[(produced or manufactured in India)]² 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, but excluding confectionery and the like]¹

1. Substituted by Act 4 of 1992 w.e.f. 1.4.1992.

2. Deemed always to have been Inserted by Act 5 of 2001 w.e.f. 1.10.1957.

¹[32. Goods sold to United Nations Organisation and its specilized agencies, World Health Organisation and to the United Nations International Children's Emergency Fund for their official use.]¹

1. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.

¹[32A. Hay (green and dry)]¹

1. Inserted by Act 5 of 2000 w.e.f. 1.4.2000.

33. a) Human blood.

b) Human hair waste.

34. Kumkum.

35. Livestock including poultry but excluding horses.

36. Mangalasutra or any other symbolic or sacred ornament worn by the bride on the occasion of the marriage when sold at a price not exceeding five thousand rupees per piece.

37. Mechanical teaching aids sold to educational institutions recognised by State Government or affiliated to a University established by law in the State other than medical, dental, pharmacology, veterinary, engineering and agricultural educational institutions and motor driving schools.

38. Medicines dispensed by medical practitioners owning dispensaries, to their patients.

¹[39. x x x]¹

1. Omitted by Act 9 of 2000 w.e.f. 1.1.2000.

40. National flag.

41. Plantain leaves, patravali (dinner leaves) and their products.

42. Plants.

¹[42A. Products of prescribed Village industries which satisfy the prescribed conditions and limitations when sold by a bona fide producer recognised by ²[the prescribed authority]².]¹

1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.

2. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.

¹[42B. Raw silk including raw silk Yarn ²[x x x]² other than those imported from outside the country.]¹

1. Inserted by Act 5 of 2000 w.e.f. 1.1.2000.

2. Words "and silk yarn twisted or thrown silk yarn, spun silk yarn and noil silk yarn" are omitted by Act 25 of 2000 w.e.f. but it is not yet brought into force.

¹[43. Ragi flour.]¹

1. Omitted by Act 9 of 2000 w.e.f. 1.1.2000 & inserted by Act 5 of 2000 w.e.f. 1.4.2000.

44. Religious Sacramental Mass Wine sold to the Churches situated within the State of Karnataka.

45. (a) Sales made by Indian Red Cross Society, Karnataka State Branch.

(b) Scout uniforms, Scout literature and other Scout equipments sold by the Bharath Scouts and Guides, Karnataka to its member scouts and guides in Karnataka.

46. Salt.

47. Semen.

¹[47A. x x x]¹

1. Inserted by Act 25 of 2000 w.e.f. 1.4.1999 & omitted by the same Act w.e.f. 7.10.1999.

¹[47B. x x x]¹

1. Inserted by Act 5 of 2000 w.e.f. 1.9.1986 & omitted by the same Act w.e.f. 1.4.1994.

48. Silkworm cocoons, silkworm eggs and silkworm pupae.

49. Slates, slate pencils and chalk crayons.

¹[49A. Solid fuel made from human and organic waste.]¹

1. Inserted by Act 4 of 1999 w.e.f. 1.4.1999.

50. Stamp paper sold by vendors duly authorised under the provisions of any law relating to stamps.

51. ¹[xxx]¹.

1. Omitted by Act 5 of 2002 w.e.f. 1.4.2002.

52. Tender coconuts.

53. ¹[Transfer of the right to use feature films]¹.

1. Omitted by Act 5 of 2002 w.e.f. 1.4.2002 and Inserted by Act 11 of 2005 w.e.f. 1.4.2005

¹[53-A. xxx]¹

1. Inserted by Act 5 of 2001 w.e.f. 1.4.2000 and Omitted by Act 5 of 2001 w.e.f. 1.4.2001.

54. (a) UNICEF Greeting cards and calendars.

(b) Greeting cards, ¹[calanders]¹ Telephone and Address Books, Art prints, Note pads, and post cards, sold by Child Relief and You (CRY).

1. Inserted by Act 5 of 2000 w.e.f. 1.4.2000.

(c) Pamphlets and publicity materials of World Wild Life Fund of India.

55. Vegetables excluding dried vegetables and dehydrated vegetables.

56. Water other than aerated water, mineral water, distilled water and any other processed water ¹[x x x]¹.

1. Omitted by Act 5 of 2000 w.e.f. 1.4.2000.

¹[57. Wind mills and any specially designed devices which run exclusively on wind power including electric generators and pumps running on wind energy.]¹

1. Omitted by Act 9 of 2000 w.e.f. 1.1.2000 & inserted by Act 5 of 2000 w.e.f. 1.1.2000.

58. Wood burning stoves and parts and accessories thereof.

59. ¹[xxx]¹

1. Inserted by Act 26 of 2004 w.e.f. 1.4.1992 and Omitted by Act 26 of 2004 w.e.f. 1.4.1999.

60. ¹[xxx]¹

1. Inserted by Act 26 of 2004 w.e.f. 6.11.1999 and Omitted by Act 26 of 2004 w.e.f. 7.11.1999.

¹[Explanation I.—xxx]¹

1. Omitted by Act 5 of 2000 w.e.f. 1.4.2000.

Explanation II.—In item 29, 'Fresh Milk' shall not include milk powder, condensed milk and milk with additives such as flavours, colours, preservatives, cereals, spices and dry fruits.]¹

¹[2[SIXTH SCHEDULE

Sl. No.	Description of Works Contract	Rate of Tax Under section 5-B	³ [x x x] ³
(1)	(2)	(3)	
1.	Fabrication and Installation of Plant and Machinery.	⁴ [Twelve percent] ⁴	
	1. Sixth & Seventh Schedules inserted by Act 27 of 1985 w.e.f. 1.8.1985.		
	2. Sixth Schedule substituted by Act 5 of 1996 w.e.f. 1.4.1996.		
	3. 4th column entries omitted by Act 7 of 1997 w.e.f. 1.4.1997.		
	4. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.		
2.	Fabrication and erection of structural works, including fabrication, supply and erection of Iron trusses, purlines, etc.	¹ [Four percent] ¹	
	1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.		
3.	Fabrication and installation of cranes and hoists.	¹ [Twelve percent] ¹	
	1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.		
4.	Fabrication and installation of elevators (lifts) and escalators.	¹ [Twelve percent] ¹	
	1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.		
5.	Fabrication and installation of rolling shutters and collapsible gates	¹[Twelve percent]¹	
	1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.		
6.	Civil works like construction of buildings, bridges, roads, etc.	¹ [Twelve percent] ¹	
	1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.		

7. Installation of doors, door frames, windows, window frames and grills. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
8. (i) Supplying and fixing of Mosaic tiles. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (ii) Supplying and fixing of Marble slabs, polished granite stones and tiles (other than mosaic tiles). ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (iii) Supplying and fixing of slabs, stones and sheets other than those specified at items (i) and (ii) above. ¹[Four percent]¹
 1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
9. Supplying and installation of airconditioning equipments including deep-freezers, cold storage plants, humidification plants and de-humidifiers. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
10. Supplying and installation of airconditioners and air coolers. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
11. Supplying and fitting of electrical goods, supply and installation of electrical equipments including transformers. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
12. Supplying and fixing of furnitures and fixtures, partitions including contracts for interior decorations ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004

w.e.f. 1.8.2004.

13. Construction of railway coaches on undercarriages supplied by Railways. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
14. Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[15. Supplying and fixing of sanitary fittings for plumbing, for drainage and the like. Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
16. Painting and polishing ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
17. Construction, repair, improvement and overhauling of air-crafts and helicopters. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
18. Construction of bodies of motor vehicles and construction of trailers. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
19. Insulation and lining of equipments, plant and machinery, instruments, appliances or buildings. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
20. (i) Providing and laying of pipes (other than steel pipes) for purposes other than those specified in Sl. No 15 of this Schedule ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004

w.e.f. 1.8.2004.

- (ii) Providing and laying of steel pipes for purposes other than those specified in Sl. No. 15 of this Schedule. ¹[Four percent]¹
 1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
21. Full service and maintenance of instruments, equipments, appliances or plant and machinery. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
22. Programming and providing of Computer Software. ¹[Twelve percent]¹
 1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
23. Fabrication, testing and reconditioning of metallic gas cylinders. ¹[Four percent]¹
 1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
24. Tyre retreading. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[25. Processing and Supplying of Photographs, photoprints and photo negatives. Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998, by Act 3 of 2004 w.e.f. various dates and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
26. Supplying and Installation of electronic instruments, equipments, apparatus, appliances and devices. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
27. Supplying and installation of fire fighting equipments and devices. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
28. Electroplating, electrogalvanising, anodising and the like. ¹[Four percent]¹
 1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

29. Bottling, canning and packing of goods. ¹[Four percent]¹
1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
30. Lamination, rubberisation, coating and similar processes. ¹[Twelve percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
31. Printing and block making. ¹[Twelve percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
32. Supply and erection of weighing machines and weigh bridges ¹[Twelve percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
33. Supply and installation of submersible and centrifugal pumpsets. ¹[Twelve percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
34. Dyeing and printing of Textiles. ¹[Twelve percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
35. Construction of tankers on motor vehicles. ¹[Twelve percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
36. Supply and fixing of door and window curtains including venetian blinds and nets. ¹[Twelve percent]¹
1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
37. (i) Manufacturing or processing and supplying of gold and silver articles not studded with precious or semi-precious stones. ¹[Four percent]¹
1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- (ii) Manufacturing or processing and supplying of gold and silver articles studded with precious

- or semi-precious stones. ¹[Four percent]¹
 1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
38. Processing, printing and supplying
 of cinematographic films. ¹[Four percent]¹
 1. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
39. Acoustic insulation and other
 related works. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004
 w.e.f. 1.8.2004.
40. Supply and erection of cooling
 towers. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004
 w.e.f. 1.8.2004.
41. Supply and training out of
 stone ballasts. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004
 w.e.f. 1.8.2004.
42. Rewinding of Electrical Motors. ¹[Twelve percent]¹
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004
 w.e.f. 1.8.2004.
- ²[43. All other works contracts
 not specified in any of the
 above categories. ¹[Twelve percent]¹²
 1. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004
 w.e.f. 1.8.2004.
 2. Inserted by Act 15 of 1996 w.e.f. 5.9.1996.
- ¹[44.]¹ Composite contracts involving
 two or more of the above
 categories. ²[Twelve percent]²²
 1. Re-numbered by Act 15 of 1996 w.e.f. 5.9.1996.
 2. Substituted by Act 3 of 1998 w.e.f. 1.4.1998 and Substituted by Act 26 of 2004
 w.e.f. 1.8.2004.

¹[Explanation.- The works contract specified in any of the serial numbers in this Schedule shall include works contract for carrying out improvement, modification or repair]¹

1. Inserted by Act 3 of 2004 w.e.f. 1.4.1986 and Substituted by by Act 3 of 2004
 w.e.f. 1.4.1996.

SEVENTH SCHEDULE

(See section 5-C)

Sl. No.	Description of goods	Rate of Tax
1	2	3
1.	Motor vehicles including motor cars; motor taxi cabs, motor cycles, motor scooters, motorettes, motor omni buses, vans and motor lorries	¹ [Eight percent] ¹
	1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	
2.	Chassis of motor vehicles	¹ [Eight percent] ¹
	1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	
3.	Plant and machinery including cranes	¹ [Eight percent] ¹
	1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	
4.	Television sets, video cassette recorders and players, pre-recorded video cassette, and video game equipments	¹ [Eight percent] ¹
	1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	
5.	Tabulating machines, calculating machines, duplicating machines, weighing machines, roneo machines, telex printers, and computers	¹ [Eight percent] ¹
	1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	
6.	Telephones	¹ [Eight percent] ¹
	1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	
7.	Feature films	¹[Eight percent]¹
	1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	
8.	Furniture of all kinds	¹ [Eight percent] ¹
	1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	
9.	Electronic goods, electrical goods, including instruments, apparatus and appliances thereof	¹ [Eight percent] ¹
	1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.	

10. Air conditioners and air coolers ¹[Eight percent]¹
1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
11. Water coolers, refrigerators, deep-freezers, bottle coolers and coldstorage plants ¹[Eight percent]¹
1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
12. Cinematographic cameras, projectors and lighting equipments ¹[Eight percent]¹
1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
13. Horses ¹[Eight percent]¹
1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ²[14] Gas Cylinders ¹[Eight percent]¹
1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
2. Inserted by Act 4 of 1992 w.e.f. 1.4.1992.
15. Crates and Bottles ¹[Eight percent]¹²
1. Substituted by Act 5 of 1996 w.e.f. 1.4.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.
- ¹[16] Goods other than those specified in the above categories Eight percent]¹¹
1. Inserted by Act 15 of 1996 w.e.f. 5.9.1996 and Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

¹[EIGHTH SCHEDULE
(See section 5 (3-C))

Sl.No	Description of goods	Rate of tax
1	2	3
1.	² [Alcoholic liquor for human consumption] ² other than toddy, arrack, wine, ³ [and fenny] ³	⁴ [Ten percent] ⁴
	⁵ [2. x x x] ⁵	
	⁶ [3. 3A. 4 x x x] ⁶	
	⁷ [5. x x x] ⁷	

⁶[6. xxx]⁶

⁸[7. xxx]⁸

⁷[8. xxx]⁷

⁹[9. 10. 11 xxx]⁹

⁶[12. xxx]⁶

⁶[13. xxx]⁶

¹⁰[14. xxx]¹⁰

⁶[15. xxx]⁶

⁹[16. xxx]⁹

⁶[17. xxx]⁶

1. Substituted by Act 14 of 1987 w.e.f. 1.4.1987.

2. Substituted by Act 15 of 1988 w.e.f. 1.4.1988.

3. Substituted by Act 8 of 1990 w.e.f. 1.4.1990.

4. Substituted by Act 3 of 1998 w.e.f. 1.4.1998.

5. Omitted by Act 8 of 1990 w.e.f. 1.4.1990.

6. Omitted by Act 6 of 1995 w.e.f. 1.4.1995.

7. Omitted by Act 15 of 1988 w.e.f. 1.4.1988.

8. Omitted by Act 18 of 1994 w.e.f. 1.4.1994.

9. Omitted by Act 11 of 1993 w.e.f. 1.4.1993.

10. Omitted by Act 8 of 1990 w.e.f. 1.4.1987.

¹[NINETH SCHEDULE

xxxx]¹

1. Inserted by Act 5 of 2001 w.e.f. 1.4.2001 and Omitted by Act 5 of 2002 w.e.f. 1.4.2002.

* * * *

NOTIFICATIONS**I****Bangalore dated 30.9.1957 [No. RD 99 STL/57]**

In exercise of the powers conferred by sub-section (3) of section 1 of the Mysore Sales Tax Act, 1957 (Mysore Act No. 25 of 1957), the Government of Mysore hereby appoints the first day of October, 1957, as the date on which all the provisions of the said Act (except section 1 which has come into force already), shall come into force.

By Order and in the name of the Governor of Mysore,

(M.S. Swaminathan),

Secretary to Government,

Revenue Department.

(Published in the Mysore Gazette (Extraordinary) Part IV-2C dated 30-9-1957 as No. 302).

II**Bangalore dated 29-9-1962 [No. FD 323 CSL 62]**

In exercise of the powers conferred by sub-section (2) of section 1 of the Mysore Sales Tax (Second Amendment) Act, 1962 (Mysore Act No. 30 of 1962) the Government of Mysore hereby appoints the first day of October, 1962, as the date on which the provisions of the Act shall come into force.

By Order and in the name of the Governor of Mysore,

(N.S. Bharath),

Deputy Secretary to Government,

Finance Department.

III

Bangalore, dated 5th March 1964. [NO. FD 439 CSL 63]

S.O. 299.—In exercise of the powers conferred by sub-section (2) of section 1 of the Mysore Sales Tax (Amendment) Act, 1963 (Mysore Act 9 of 1964), the Government of Mysore hereby appoints the First day of April 1964, as the date on which the remaining provisions of the said Act [other than section 3 and 4, clauses (5), (6) and (8) of section 5, Sections 7 and 10, Clauses (1) of section 11 and Sections 14, 33 and 34 which have already come into force] shall come into force.

By Order and in the name of the Governor of Mysore,

(N. J. Gorepeerzade)

Under Secretary.

III

Bangalore, dated 14th August, 1964.[No. FD 329 CSL 64.]

S.O. 1158.—In exercise of the powers conferred by sub-section (2) of section 1 of the Mysore Sales Tax (Amendment) Act, 1964 (Mysore Act No. 29 of 1964), the Government of Mysore hereby appoints the first day of October 1964 as the date on which the provisions of sections 2 and 3 of the said Act shall come into force.

By Order and in the name of the Governor of Mysore,

(N. J. Gorepeerzade)

Under Secretary.

IV

Bangalore, dated 21st February, 1966.[No. FD 412 CSL 65.]

S.O. 3958.—In exercise of the powers conferred by sub-section (2) of section 1 of the Mysore Sales Tax (Amendment) Act, 1965 (Mysore Act No. 3 of 1966), the Government of Mysore hereby appoints the first day of March 1966, as the date on which the said Act shall come into force.

By Order and in the name of the Governor of Mysore,

(N. S. Bharath)

Deputy Secretary.

V

Bangalore, dated the 30th December, 1967. [No. FD 421 CSL 67.]

S.O. 2511.—In exercise of the powers conferred by sub-section (2) of section 1 of the Mysore Sales Tax (Amendment) Act, 1967 (Act No. 16 of 1967), the Government of Mysore hereby appoints the 1st day of January 1968, as the date on which all the provisions of the said Act shall come into force.

By Order and in the name of the Governor of Mysore,
(N. S. Bharath)

Deputy Secretary to Government, Finance Department.

VI

Bangalore, dated 30th November, 1971.[No. FD 412 CSL 71]

S.O. 2004.—In exercise of the powers conferred by sub-section (2) of section 1 of the Mysore Sales Tax (Amendment) Act, 1971 (President's Act No. 18 of 1971), the Government of Mysore hereby appoints the first day of the December 1971 as the date on which the said Act shall come into force.

By Order and in the name of the President of India,
(N. S. Bharath)

Joint Secretary to Government,
Finance Department.

VII

Bangalore, dated 1st April, 1986.[No. FD 176 CSL 86 (11)]

In exercise of the powers conferred by sub-section (2) of section 1 of the Karnataka Sales Tax (Amendment) Act, 1986 (Karnataka Act 27 of 1985), the Government of Karnataka hereby appoints the first day of April, 1986 to be the date from which section 7 of the said Act shall come into force.

By Order and in the name of the Governor of Karnataka,
(A.S. Nagaraj)

Deputy Secretary to Government,
Finance Department (Personnel).

VIII

Bangalore, dated 30th March, 1988 [No. FD 84 CSL 88]

S.O. 561.- In exercise of the powers conferred by sub-section (2) of section 1 of the Karnataka Sales Tax (Amendment) Act, 1987 (Karnataka Act 14 of 1987), the

Government of Karnataka hereby appoints the first day of April, 1988 to be the date on which sub-section (2) of section 8 and sections 11 and 19 of the said Act shall come into force.

By Order and in the name of the Governor of Karnataka,

(H. Chikkanna)

Under Secretary to Government,

Finance Department (Taxes).

(Published in the Kanataka Gazette (Extraordinary) Part IV-2C (ii) as No. 198, dated 30-3-1988.)

XI

Bangalore, dated 31th August, 1999 [No. FD 221 CSL 99.]

In exercise of the powers conferred by sub-section (2) of section 1 of the Karnataka Taxation Laws (Third Amendment) Act, 1999 (Karnataka Act 18 of 1999), the Government of Karnataka hereby appoints the first day of September, 1999 as the date on which all provisions of the said Act shall come into force.

By Order and in the name of the Governor of Karnataka,

(K.M. Ananda)

Under Secretary to Government,

Finance Department (C.T.I).

(Published in the Kanataka Gazette (Extraordinary) Part IV-2C (ii) as No. 1091, dated 21-8-1999.)

X

Bangalore, dated 11th January, 2001. [No. FD 20 PES 2000 (P)]

In exercise of the powers conferred by sub-section (2) of section 1 of the Karnataka Sales Tax and Excise Laws (Amendment) Act, 2000 (Karnataka Act 21 of 2000), the Government of Karnataka hereby appoints the 11th day of January, 2001 as the day from which sub-section (1) of section 3 of the said Act shall come into force.

By Order and in the name of the Governor of Karnataka,

(C.S. Jagadeeshaiah)

Under Secretary to Government,
Finance Department (Excise).

(Published in the Kanataka Gazette (Extraordinary) Part IV-A as No. 32, dated 12-1-2001.)

XI

Bangalore, dated 13th February, 2001 [No. FD 20 PES 2000 (P)]

In exercise of the powers conferred by sub-section (2) of section 1 of the Karnataka Sales Tax and Excise Laws (Amendment) Act, 2000 (Karnataka Act 21 of 2000), the Government of Karnataka hereby appoints the Sixteenth day of February, 2001 as the day from which section 2 and sub-section (2) of section 3 of the said Act shall come into force.

By Order and in the name of the Governor of Karnataka,

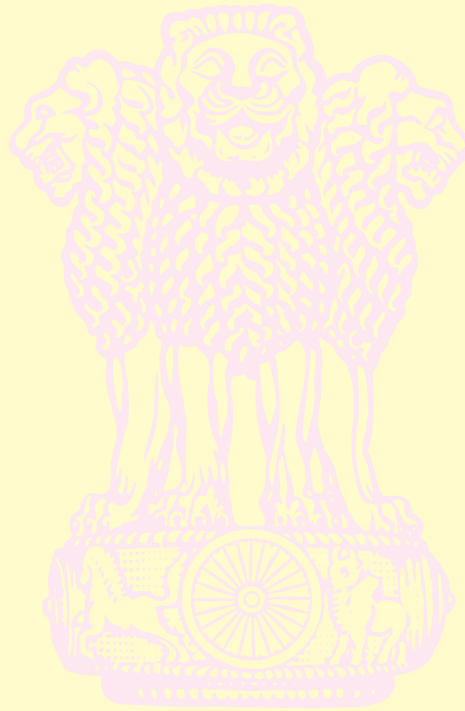
(C.S. Jagadeeshaiah)

Under Secretary to Government,
Finance Department (Excise).

(Published in the Kanataka Gazette (Extraordinary) Part IV-A as No. 329, dated 12-2-2001.)

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