

## SCHEDULE 'A'

(See clause (a) of sub-section (1) of section 6)

### PART-I: GOODS TAXABLE @ 1 percentum

Sr.No.	Goods
1.	2.
1.	Gold, silver, other precious metals, precious stones and ornaments thereof.

### PART--II: GOODS TAXABLE @ 4 percentum

1.	Agricultural implements not operated manually or not driven by animal.
2.	All equipments for communication such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) etc.
3.	All intangible goods like copyright, patent and representative licence etc.
4.	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles.
5.	All types of yarn other than cotton and silk yarn in hank and sewing thread.
6.	Aluminium utensils and enamelled utensils.
7.	Areca nut, betel nut and betel nut powder.
8.	Bamboo, pulp of bamboo, bamboo paper, wood and its articles (other than those covered by item No. 5 of Schedule 'B').
9.	Bearings.
10.	Belting.
11.	Betel leaves.
12.	Bidi leaves.
13.	Bicycles, tricycles, cycle rickshaws and parts.
14.	Bitumen.
15.	Bone meal.
16.	Branded Bread.
17.	Bulk drugs and other drugs, medicines and medical plant and equipment.
18.	Capital Goods.
19.	Castings.
20.	Centrifugal, mono block and submersible pumps and parts thereof.

21.	Coffee beans and seeds, cocoa pod, green tea leaves and chicory.
22.	Chemical fertilizers and chemical fertilizer mixtures; Insecticides, pesticides, rodenticides, fungicides, weedicides, herbicides, plant regulators and plant growth nutrients.
23.	Coir and coir products excluding coir mattresses.
24.	Cotton and cotton waste.
25.	Crucibles.
26.	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act, 74 of 1956).
27.	Edible oils, oil cake and de-oiled cake.
28.	Electrodes including welding electrodes and welding rods.
29.	Exercise books (except those specified in item No. 25 of Schedule 'B'), graph book and laboratory note book.
30.	Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusions thereof
31.	Fibres of all types and fibre waste.
32.	Flour (atta), maida, suji, besan etc.
33.	Fried grams.
34.	Gur, jaggery and edible variety of rub-gur.
35.	Hand pumps and spare parts.
36.	Herbs, bark, dry plants or dry roots, commonly known as jari booti and dry flowers.
37.	Hose pipes.
38.	Hosiery goods.
39.	Husk and bran of cereals.
40.	Ice.
41.	Imitation jewellery
42.	Incense sticks commonly known as aggarbati, dhupkathi and dhup bati.
43.	Industrial cables (high voltage cable, XL PE cables, jelly-filled cables, optical fibre cables).
44.	IT products including computers, telephone (including mobile handsets and parts thereof, teleprinter and wireless equipments and parts thereof) and other products as may be notified.
45.	Industrial input and packing materials as may be notified.
46.	Kerosene oil sold through Public Distribution System.
47.	Leaf plates and cups (other than those specified in item No. 29 of Schedule 'B').
48.	Murmuralu, pelalu, atakutu, puffed rice, muri.
49.	Newars.

50.	Napa slabs (rough flooring stones).
51.	Ores and minerals.
52.	Paddy, rice, wheat and pulses.
53.	Paper and news print.
54.	Pipes of all varieties including G.I. pipes, C.I. pipes, Ductile pipes and PVC pipes.
55.	Plastic footwear.
56.	Printed material including diary and calendar.
57.	Printing ink excluding toner and cartridges.
58.	Rail coaches, engines and wagons.
59.	Readymade garments.
60.	Renewable energy devices and parts thereof.
61.	Safety matches.
62.	Sewing machines.
63.	Ship and other water vessels.
64.	Silk fabrics (subject to abolition of rental agreement).
65.	Skimmed milk powder.
66.	Solvent oils other than organic solvent oil.
67.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies.
68.	Sports goods excluding apparels and footwear.
69.	Starch.
70.	Sugar and khandsari.
71.	Tamarind.
72.	Textile fabrics.
73.	Tobacco.
74.	Tractors, threshers harvesters and attachments and parts thereof.
75.	Transmission towers.
76.	Umbrella except garden umbrella.
77.	Vanaspati (hydrogenated vegetable oil).
78.	Vegetable oil including gingili oil and bran oil.
79.	Writing instruments (other than those specified in item No. 25 of Schedule 'B').

**Note:** - The rate of tax in respect of Sugar, Textile fabrics and Tobacco, specified at Sr. No. 70, 72 and 73 of this Schedule, shall be applicable from the date as the State Government may notify.

**PART-III: GOODS TAXABLE @ 12.5 percentum**

1.	All other goods than those specified in Part-I, Part-II, Part-IV, Part-V and Part-VI of Schedule 'A' or in Schedule 'B' or in Schedule 'C' or in Schedule 'D'.
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**PART-IV: GOODS TAXABLE @ 20 percentum**

Sr.No.	Goods
1.	2.
1.	Arms and ammunition
2.	Lottery tickets

**PART-V: GOODS TAXABLE @ 30 percentum**

Sr.No.	Goods
1.	2.
1.	Lime-stone (non-L.D. Grade)
2.	Timber (excluding converted timber)

**PART-VI: GOODS TAXABLE @100 percentum**

Sr.No.	Goods
1.	2.
1.	Lime-stone (L.D. grade)

**SCHEDULE 'B'**  
(See section 9)

**GOODS EXEMPTED FROM TAX**

Sr. No.	Goods	Conditions of exemption
1.	2.	3.
1.	Agriculture or horticulture produce, including herbs or saplings of trees sold by person or a member of his family, grown by himself or grown on any land in which he has an interest whether as owner or usufructuary mortgagee, tenant or otherwise.	-
2.	Agricultural implements manually operated or animal driven.	-
3.	Aids and implements used by handicapped persons.	-
4.	Animal feed and feed supplements, namely, processed commodity sold as poultry feed, cattle feed, pig feed, fish feed, fish meal, prawn feed, shrimp feed and feed supplements and mineral mixture concentrates, intended for use as feed supplements including grass, hay and straw.	-
5.	Articles made of bamboo-wood used for agricultural purposes.	-
6.	Baan.	-
7.	Books, periodicals and journals.	-
8.	Charkha, Ambar Charkha; handlooms, Himachali handloom articles, Himachali handloom shawls, caps and handspun yarn, and Gandhi Topi.	-
9.	Charcoal.	-
10.	Coarse grains other than paddy, rice and wheat.	-
11.	Condoms and contraceptives.	-
12.	Cotton yarn in hank and silk yarn in hank.	-
13.	Curd, lassi, butter milk and separated milk.	-
14.	Earthen pots (unglazed).	-
15.	Electric Energy.	-
16.	Fire wood.	When sold for domestic use

17.	Fishnet, fish fabrics and fish seeds.	-
18.	Foodgrains supplied free of cost by the Government of India.	-
19.	Fresh fruits.	-
20.	Fresh milk and pasteurised milk.	-
21.	Fresh plants, sapling and fresh flowers.	-
22.	Fresh vegetables.	-
23.	Garlic, ginger, green chillies, onions, potatoes, sweet potatoes, tapioca and their seeds.	-
24.	Glass bangles (including plastic shell and lac bangles).	-
25.	Graphite pencils, writing chalk, crayons, sketch, pens, drawing colour eraser, sharpener, footrules, geometry boxes, ink tablets, exercise and drawing books of the type used in schools and takhties used by students.	-
26.	Human blood and blood plasma.	-
27.	Indigenous handmade musical instruments.	-
28.	Kumkum, bindi, alta and sindur.	-
29.	Leaf plates and leaf-cups (when not compressed).	-
30.	Meat, fish, prawn and other aquatic products when not cured or frozen; eggs and live stock and animal hair.	Except when sold in sealed containers
31.	National flag.	-
32.	Non-Judicial stamp paper sold by Government Treasuries; postal items like envelope, postcard etc. sold by Government; rupee note when sold to the Reserve Bank of India and cheques, loose or in book form.	-
33.	Organic manure.	-
34.	Processed and branded salt.	-
35.	Raw wool.	-
36.	Seeds.	-
37.	Semen including frozen semen.	-
38.	Silk worm laying cocoon and raw silk.	-
39.	Tender green coconut.	-
40.	Toddy, Neera and Arak.	-
41.	Unbranded bread.	-
42.	Unprocessed and unbranded salt.	-
43.	Water other than – (i) aerated, mineral, distilled, medicinal,	-

	ionic, battery, demineralised water, and (ii) water sold in sealed container.	
44.	Writing slate and slate pencils.	-

## SCHEDULE 'C'

(See clause (b) of sub-section (1) of section 6)

### GOODS SUBJECT TO PURCHASE TAX

Sr.No.	Goods
1.	2.
1.	Resin (crude pine gum)
2.	Khair, Eucalyptus and Poplar trees when they have fallen or have been felled or agreed to be felled including their stumps, roots, fuel wood and other wood in all forms when purchased from the growers within the State.

## SCHEDULE 'D'

(See clause (c) of sub-section (1) of section 6)

Sr.No.	Goods
1.	2.
1.	Motor-spirit (Petrol including Aviation Turbine Fuel and Diesel).
2.	Liquor.