

### 30. COMMODITY WISE RATE OF TAX UNDER VAT ACT (updated till 02.05.2015)

Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
1	Account Books	5	C
2	Adhesives	5	C
3	Adhesive tapes made of plastic	5	C
4	Other Adhesive tapes	14.5	CA
5	Adhesive plaster	14.5	CA
6	Additives, concentrates and supplements of poultry feed	0	A
7	Additives, concentrates and supplements of cattle feed	0	A
8	Additives, concentrates and supplements of aquatic feed	0	A
9	Aerated Water, Beverages in sealed container, poly pack.		
	-General rate	14.5	CA
	-Rate on M.R.P. inclusive of tax [w.e.f. 01/04/2013]	12.66	CA
	-Rate on M.R.P. exclusive of tax [w.e.f. 01/04/2013]	14.5	CA
10	Aero planes, Helicopters, Jet planes, Gliders & other types of flying machines + Parts, Accessories	14.5	CA
11	Air Conditioner , Air Cooler ( with capacity up to one ton)	14.5	CA
12	Air Conditioner with capacity above one ton [w.e.f. 01/04/12]	14.5	D
13	Spare parts, accessories and components of Air Conditioner	5	C
14	Absolute alcohol	14.5	CA
15	Aluminium Caps used in sealing Bottles	5	C
16	Aluminium Conductor Steel Reinforced(A.C.S.R)	5	C
17	Aluminium Conductor and Aluminium alloy conductor	5	C
18	Aluminium Foil (+Al. Foil inter-leaved with Paper)	5	C
19	Aluminium Pipes	5	C
20	Aluminium wares (#Pressure Cooker, Pan, )	5	C
21	Aluminium wire	5	C
22	Aluminium-All forms (Ingot, Slab, Extrusion etc.)# Al. Foil.	5	C
23	Alums	5	C
24	Amsatta	5	C
25	Anode Carbons.	5	C
26	Apparatus for making Coffee under pressure (Espresso).	14.5	CA
27	Areca nut powder	5	C
28	Arms (+Rifle, Revolver, Pistol) & Ammunition.	14.5	CA
29	Articles made of bamboo & cane [w.e.f. 1/8/06]	0	A
30	Articles of Artf. Resin(+Cushion, Mattress, Pillow)	14.5	CA
31	Articles of Dolomite. (# Specified elsewhere)	14.5	CA
32	Articles of Gold including gold ornaments	1	B
33	Articles of Limestone	14.5	CA
34	Articles of Marble, Granite, Black Stone, Soap Stone & other natural stone.	14.5	CA
35	Articles of Plastic Foam(+Cushion, Mattress, Pillow)	14.5	CA
36	Articles of Rubber Foam(+Cushion, Mattress, Pillow)	14.5	CA
37	Articles of Silver including silver ornaments	1	B
38	Articles made from sola or solapith [w.e.f. 01/09/11]	0	A
39	Asbestos Sheets and Asbestos Roofing Materials	14.5	CA
40	Asbestos pipe	5	C
41	Ashes	5	C
42	Audio or Video Compact Disc(# Blank Compact Disc)	5	C
43	Bagasse, Board made from bagasse	5	C
44	Balloon [w.e.f. 01/04/12]	0	A
45	Bamboo	5	C
46	Barley	5	C
47	Batasa and misri	0	A
48	Battery lead plate, lead ash, separator for storage battery	5	C
49	Battery operated vehicle	5	C
50	Bearing (+Plumber Blocks, Housing for Bearing, Locate rings & covers, adopter withdrawal sleeves, lock nut, lock washers, clamps, casing bearing and rolling elements)	5	C
51	Bedding stuffed with cotton	14.5	CA
52	Bed sheets, bed spreads, bed covers, towels, napkins, table cloth, duster, handkerchief, sataranchi & blankets [w.e.f. 1/8/06]	0	A
53	Bee-keeping apparatus	14.5	CA
54	Belting of all varieties and description.	5	C
55	Besan	0	A
56	Betel-Nuts (Supari) of any form.	5	C

Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
57	Bi-Cycle (+ Parts, Accessories, Components)	5	C
58	Bidi-Leaf.	5	C
59	Binocular, Telescope, Opera Glass.	14.5	CA
60	Bio-gas plants or spare parts thereof	5	C
61	Bio fertilizers, micronutrients, Plant growth promoters & regulators	0	A
62	Bio-mass briquette	5	C
63	Biris , and unmanufactured tobacco including unmanufactured tobacco Not stemmed , or partly or wholly stemmed or stripped , for manufacture of biries , specified under heading 2401 of the Central Excise Tariff Act,1985 ( w.e.f.01.04.07 )	0	A
64	Biscuits of all varieties(#Specified elsewhere)	14.5	CA
65	Biscuits other than biscuit manufactured, made or processed in a factory	5	C
66	Bitumen	5	C
67	Spare parts including Blades, guards, sharks, arms, shaft of an Electric Fan	5	C
68	Bleaching Powder of all varieties.	5	C
69	Blockboard of Wood	5	C
70	Boat , Trawler, Launch	5	C
71	Bodies of all Types of Vehicles(Op. by Petrol, Diesel, Elec. Energy)	14.5	CA
72	Body Powder Containing Medicinal Substances such as Nycil etc.	14.5	CA
73	Boiler, Boiler Parts.	5	C
74	Bone meal	5	C
75	Books & Periodicals other than Exercise Book, Drawing Book, Graph Book, Laboratory Book	0	A
76	Exercise Book, Drawing Book	5	C
77	Bottle Cooler	14.5	CA
78	Ballast	14.5	CA
79	Boulder	5	C
80	Bread (# Specified elsewhere). (Schedule A, 5A)	0	A
81	Bakery shortening	5	C
82	Pizza-bread, bun or bread containing any type of fruit or vegetable	5	C
83	Hardened bread (Rusk)	5	C
84	Bricks	5	C
85	Brief-Case, Suitcase, Box of P.V.C., Plastic, Synth. Subs.	14.5	CA
86	Brief-Case, Suitcase, Boxes-Made of Fibre Glass.	14.5	CA
87	Bristles.	14.5	CA
88	Broken glass	5	C
89	Broom & Broom-Sticks.	14.5	CA
90	Bucket other than those made of precious metals	5	C
91	Bulk Drugs	5	C
92	Bulldozer, Excavator, Pipe-Layer, Scrapper.	14.5	CA
93	Bullock Cart	0	A
94	Buttons	5	C
95	Calcium Carbonate of any form (#Limestone) etc.	5	C
96	Calculators (Electronic)	5	C
97	Camphor	0	A
98	Candle	5	C
99	Cane	5	C
100	Carbon Black.	5	C
101	Carbon black feed stock	5	C
102	Carpets of all varieties (# Coir Carpet).	14.5	CA
103	Calcium Carbonate [Activated]	5	C
104	Cassette Tapes (Audio, Video)-Blank	5	C
105	Cast Iron Casting.	5	C
106	Castor Oil.	5	C
107	Casurina and eucalyptus timber	5	C
108	Cathode Ray Tubes (Picture Tubes).	14.5	CA
109	Caustic Soda, caustic potash & soda ash	5	C
110	Cellophane Paper, Polyester Film and all other	5	C
111	Cellular Phone the maximum retail price of per unit of which does not exceed Rs. 3000.	5	C
112	Cellular Telephone other than Cellular Telephone the maximum retail Price of per unit of which exceeds Rs. 3000 (w.e.f. 01/04/2013)	14.5	CA
113	Cellular Telephone, whose MRP exceeds Rs. 20000 [w.e.f. 01/04/2012]	14.5	D
114	Cement.	14.5	CA
115	Cement Pipes	5	C
116	Ceramic & Glazed Tiles. (# made of Natural Stone).	14.5	CA
117	Cervical spinal collar [ w.e.f 1/9/11]	0	A
118	Brace and orthose, hand splint and fracture brace	5	C

Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
119	Chakla and belan	0	A
120	Charkha, Ambar Charkha, Gandhi Topi	0	A
121	Chappals & Sandals made exclusively of plastic, or Ethyl Vinyl Acetate	5	C
122	Chanachur, bhujia, dalmoot, fried potato chips & salted peanuts	5	C
123	Charts	0	A
124	Chassis of all types of Vehicle	14.5	CA
125	Chemicals Specified in Schedule C	5	C
126	Chemicals not specified elsewhere in any Schedule	14.5	CA
127	Chewing Gum.	14.5	CA
128	Chewing tobacco and pan masala of all types when sold in packaged condition [from 01/04/13 to 24/04/13]	25	D
129	Chewing tobacco and pan masala of all types when sold in packaged condition [w.e.f. 25.04.2013]	35	D
130a	Cigar, Cheroot and Cigarette [ from 01/04/13 to 24/04/2013]	25	D
130b	Cigar and Cheroot [w.e.f. 25/04/2013]	35	D
130c	Cigarette [25.04.2013 to 01.05.2015]	35	D
130d	Cigarette [w.e.f. 02.05.2015] (As per notification no. 665 F.T. dated 30.04.2015) **		D
131	Cigarette Case & Lighter	14.5	CA
132	Cinchona, alkaloids and their salts [w.e.f. 01/07/05]	5	C
133	Cinematographic Equipments & Parts, Comps. (+Camera, Projector etc.)	14.5	CA
134	Clay including fireclay,[fine china clay and ball clay w.e.f. 01/05/05]	5	C
135	Clock, Time Piece, Watch of all types and Parts thereof and watch strap	14.5	CA
136	Coal	5	C
137	Coal Tar.	5	C
138	Coal tar pitch	5	C
139	Coconut fibre	0	A
140	Coffee beans, Cocoa pod and Chicory	5	C
141	Coir & Coir Products ( # Coir mattresses ).	5	C
142	Coir mattresses	14.5	CA
143	Coke.	5	C
144	Colostomy including face plate and water dialysis bag, urobag [water seal drainage bag]	5	C
145	Combs (# Jessore chiruni)	5	C
146	Compact Disc(CD & DVD) - Blank	5	C
147	Component, Accs. of Air Circulator	14.5	CA
148	Component, Accs. of Electric Fan[# the items in serial no:67]	14.5	CA
149	Component, Accs. of Exhaust Fan of	14.5	CA
150	Components of Storage Battery [# Sp. elsewhere in any Schedule]	14.5	CA
151	Computerised Attendance Recording System	14.5	CA
152	Computer Software.	5	C
153	Computer(+C.P.U., Peripherals)& Parts, Accs., Components	5	C
154	Concrete Pole, Hamilton Pole	5	C
155	Condoms and Contraceptives	0	A
156	Cooked Food served	14.5	CA
157	Cooking Range.	14.5	CA
158	Copper clad sheets	5	C
159	Copper ores & concentrates	5	C
160	Copra and coconut (# Tender Coconut).	5	C
161	Corks & stoppers	5	C
162	Cosmetics.	14.5	CA
163	Costume jewellery and fashion jewellery	5	C Part-1
164	Cotton	5	C
165	Cotton Waste	5	C
166	Cotton Yarn (Except Cotton Yarn in hank) & Cotton Hosiery Yarn	5	C
167	Cotton and silk yarn in hank	0	A
168	Cough Lozenge.	5	C
169	Cranes & its spare parts	14.5	CA
170	Cranes & spare parts used as Capital goods by a manufacturer or Works Contractor	5	C
171	Cream, Paste, Ointment Containing Medicinal substances like Boroline etc	5	C
172	Crockery	14.5	CA
173	Crucibles	5	C
174	Crude Oil	5	C
175	Cups and glasses of paper and plastics	5	C

Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
176	Curd, Lussi, Butter Milk, Separated Milk & Chhana	0	A
177	Curd Maker.	14.5	CA
178	Cured, Frozen Crab	14.5	CA
179	Cured, Frozen Fish	14.5	CA
180	Cured, Frozen Meat	14.5	CA
181	Cured, Frozen Prawn, Lobster & Shrimp	14.5	CA
182	Cutlery.	14.5	CA
183	Cut-outs (fuse unit)	5	C
184	Cycle-Rickshaw and Parts, Accs., Comps. thereof.	5	C
185	Date (Khejur)	5	C
186	Dal Stirrer	0	A
187	Declared goods	5	C
188	Deep Fat Frier.	14.5	CA
189	DEPB License	0	A
190	Deoiled cake, Deoiled rice- bran[w.e.f 01/04/07]	0	A
191	Denatured ethyl alcohol	5	C
192	Dextrose Monohydrate, Powder for Food Drink having D.M.	14.5	CA
193	Digital Versatile Disc (DVD)	5	C
194	Digestive preparations	5	C
195	Digital still image Video Camera	14.5	CA
196	Dictaphones, Electro-Magnetic Recording Tape (#Cassette Tape)	14.5	CA
197	Dish Antennae and their parts	5	C
198	Dish Washer.	14.5	CA
199	Dolomite.	5	C
200	Door & Window made of Plastic	14.5	CA
201	Doors & Windows (Wooden)	14.5	CA
202	Door & Window frame	14.5	CA
203	Door Locks, Padlocks	14.5	CA
204	Dried fish commonly known as shuntki maachh	0	A
205	Dry Flower (w.e.f. 01.04.2010)	0	A
206	Drinking Water in sealed container or polypack.(# Mineral Water)	14.5	CA
207	Drugs & Medicines		
	-General Rate (w.e.f. 01.04.13)	5	C
	-Rate on M.R.P. inclusive of tax (w.e.f. 01.04.13)	4.76	C
	-Rate on M.R.P. exclusive of tax (w.e.f. 01.04.13)	5	C
208	Dry Cell, Dry Cell Battery	14.5	CA
209	Dry Fruit	5	C
210	Dyes and other colouring matters (Other than Paints)	5	C
211	Earth Moving Machineries	5	C
212	Earth spike, stay set	5	C
213	Edible oils other than coconut oil	5	C
214	Elastic fabric tape	0	A
215	Electric Calling Bell, Buzzer and Musical Bell	14.5	CA
216	Electric Chimney	14.5	CA
217	Electric Fan, Exhaust Fan, Air Circulators.	14.5	CA
218	Electric Hair Drier	14.5	CA
219	Electric Hair Remover	14.5	CA
220	Electric Iron	14.5	CA
221	Electric Kettle.	14.5	CA
222	Electric Knife.	14.5	CA
223	Electric Round Oven.	14.5	CA
224	Electrical Appliances (#Specified elsewhere).	14.5	CA
225	Electrical Bulbs (G.L.S.Lamps).	14.5	CA
226	Electrodes and electrical insulators	5	C
227	Electrical Goods Specified in Schedule C	5	C
228	Other Electrical Goods except specified elsewhere	14.5	CA
229	Electrical switches, switch boards, control panels, SMPS	5	C
230	Electrical Meters, Ammeters, Volt Meters.	5	C
231	Electric Toaster	14.5	CA
232	Electronic fuses, switches	5	C
233	Electronic Appliances (# Specified elsewhere)	14.5	CA
234	Electronic Comp., such as diode, resistor, capacitor, potentiometer, connector, variable capacitor, (# specified elsewhere)	5	C
235	Electronic Device used in any addressable system excluding Set Top Box	14.5	CA

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236	Electronic Music System+ Comp, Parts such as Amplifier etc.	14.5	CA
237	Electronic Private Automatic Branch Exchange (E.P.B.A.X.) +Parts, Comps., Access.	5	C
238	Electronic Sales Register	14.5	CA
239	Electronic Toy (+Video Games)	14.5	CA
240	Embroidery and Zari Articles as specified in Entry No. 42 of Schedule A	0	A
241	Embroidery making machine, whether computerized or not	5	C
242	Enamelled spittoons, urinals, bed pans	14.5	CA
243	Engineering Goods(#Specified in Schedule C)	14.5	CA
244	EXIM Scrip, Rep, License & Special Import license	5	C
245	Explosives & Detonators	14.5	CA
246	Fancy Leather Goods (Brief-Case, Attache-Case).	14.5	CA
247	Fancy Leather Goods (Vanity-Bag, Hand-Bag).	14.5	CA
248	Fax Machine	5	C
249	Feeding bottles and nipples	5	C
250	Felt, Asphalt felt, roofing felt, water proof felt, polymeric felt & plastic felt	5	C
251	Ferro Alloys and Super Alloys	5	C
252	Fertilizers (+ Basic Slag)		
	-General Rate (w.e.f. 01.04.13)	5	C
	-Rate on M.R.P. inclusive of tax (w.e.f. 01.04.13)	4.76	C
	-Rate on M.R.P. exclusive of tax (w.e.f. 01.04.13)	5	C
253	Fibre Glass.	14.5	CA
254	Flexible plain films	5	C
255	Film (#Specified elsewhere).	14.5	CA
256	Fire Bricks.	5	C
257	Fire Fighting Equipments.	14.5	CA
258	Fire Works.	14.5	CA
259	Firewood excluding casurina and eucalyptus timber	0	A
260	Fishing boat	5	C
261	Fishnet fabrics	0	A
262	Fishing hook	0	A
263	Flavouring essences and synthetic essential oil	5	C
264	Floor and Wall Tiles of all varieties	14.5	CA
265	Flooring & Wall Stone	14.5	CA
266	Flower seed, that is to say seed for growing flower plant	0	A
267	Fluorescent Tubes (+Fittings).	14.5	CA
268	Flush doors of wood	5	C
269	Fly Ash	5	C
270	Fodder seed, green manure seed and grass seed	0	A
271	Food Colours	5	C
272	Food Drinks-all varieties# Powdered, Condensed Milk.	14.5	CA
273	Food made from Soyabean- Soyafood	14.5	CA
274	Food Processor.	14.5	CA
275	Football & table tennis ball	5	C
276	Footwear MRP upto Rs. 750/- per pair	5	C
	Footwear MRP above Rs. 750/- per pair	14.5	CA
277	Fork-Lift Truck, Wheel Loader, Payloader.	14.5	CA
278	Franking Machines, Address-Printing Machine	14.5	CA
279	Freight containers	5	C
280	Fried grams	5	C
281	Fruit jam, jelly, pickle, fruit sqash, fruit paste, fruit drink & fruit juice	5	C
282	Fungicide	5	C
283	Fur, Articles made of Fur.	14.5	CA
284	Furnace & Parts thereof.	5	C
285	Furnace Oil	5	C
286	Furniture (Upholstered)	14.5	CA
287	Furniture, Almirahs & Safes of Aluminium.	14.5	CA
288	Furniture, Almirahs, & Safes of Stainless Steel, Iron & Steel	14.5	CA
289	Fuel made from solid waste procured from any local self-government or from any person on its behalf	0	A
290	Garments, Goods & made-ups of khaddar or khadi manufactured in any unit certified or approved by Khadi Village Industries Commission	0	A
291	Gas Mantle	5	C
292	Gas Oven MRP more than Rs. 1000 (+Parts)	14.5	CA
293	Gas Oven MRP upto Rs. 1000 (+Parts)	5	C
294	Gases if used as fuel (# LPG)	5	C
295	Gases for other use	14.5	CA
296	Hydrogen Gas, Rare gases	5	C

Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
297	Generator of all types & diesel engine pump set	14.5	CA
298	Geometry boxes	5	C
299	Germicide.	5	C
300	Ghee	5	C
301	G.I. Pipe	5	C
302	Glass Wool	5	C
303	Glass Bottles, Glass Ampoules, Phials.	5	C
304	Glass chimney other than chimney for use in gas light and Petromax light	0	A
305	Glass Tumbler	14.5	CA
306	Glass Wares (#Specified elsewhere)	14.5	CA
307	Globes	0	A
308	Gloves	5	C
309	Gold & Silver Filigree (Gold & Silver Utensils).	1	B
310	Gold & Silver Ornament-set with Stone/ Material or not.	1	B
311	Gold.	1	B
312	Gramophone (+ Component), Record (# Amplifier, Loud speaker and parts)	14.5	CA
313	Grit	5	C
314	Groundnut.	5	C
315	Gum	5	C
316	Gur, Jaggery and Edible variety of Rab	0	A
317	Gymnasium Apparatus.	14.5	CA
318	Gypsum - all forms and description [# gypsum board & plaster of paris]	5	C
319	Hair Cream, Hair Dye, Hair Tonic, Hair Conditioner, Hair Lotion	14.5	CA
320	Hair Oil (+Coconut Oil in packed container) perfumed or not	14.5	CA
321	Handicrafts, (+ Jessore cheruni)	0	A
322	Handicrafts made of sola or solapith	0	A
323	Other handicrafts (# those specified elsewhere in any Schedule)	0	A
324	Handlooms & Handloom fabrics (made or manufactured in India)	0	A
325	Handmade Musical Instruments i.e., Tabla, Khol, dhol, pakhwaj, mridanga, dhak, madal, dugdugi, flute harmonium, jal Taranga, ghunghru	0	A
326	Hand-made soap (indigenous)	0	A
327	Hand-made sanitary pan, hand-made water seal trap and hand-made squatting plate	14.5	CA
328	Hand Pump, hand pump parts and fittings	5	C
329	Hoist, Chain pulley blocks, spare parts, components and accessories thereof	5	C
330	Other Hardware Goods	14.5	CA
331	Havan samagri [w.e.f. 1/8/06]	0	A
332	Harvesters, Tractors, Threshers and attachments and parts	5	C
333	Hawai Chappal and parts & components thereof	5	C
334	Health Drinks	14.5	CA
335	Hearing aid (w.e.f. 01.09.2011)	0	A
336	Helmets	14.5	CA
337	Herb, Bark, Dry Plant and Dry Root commonly known as Jari Booti	5	C
338	Dry flowers and other parts of dried plants, other than those specified elsewhere in this schedule or in any other schedule	0	A
339	Hessian and jute cloth	5	C
340	Hides & Skin.	5	C
341	Hollow Polyester Fibre	5	C
342	Honey	5	C
343	Hose of all varieties and description (+ end fittings)	5	C
344	Hosiery Goods of all varieties and description	5	C
345	Hosiery yarn	0	A
346	Household articles made of brass or bell metal	0	A
347	Human Blood and all its components	0	A
348	Hurricane lantern, kerosene lamp, and accessories components thereof	0	A
349	Husk and Bran of Cereals (# Wheat Bran, Rice Bran )	5	C
350	Hypodermic Syringe, Hypodermic Needle, Cadgut and Suture	5	C
351	Ice	5	C
352	Ice-Cream of all varieties (+Ice-Candy, Frozen Dessert).	14.5	CA
353	Idols made of clay	0	A
354	Imitation Jewellery[# bangles ]	5	C
355	Incandescent Lamp.	14.5	CA
356	Incense Stick (Dhupkathi/ Agarbati) [w.e.f. 1/8/06]	0	A
357	Indigenous handmade nuggets, commonly known as bori	0	A
358	Industrial Cables (high voltage cables, XLPE cables, jelly filled cables, optical fibres)	5	C

Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
359	Industrial Leather Gloves	5	C
360	Industrial motor starter	5	C
361	Information technology products (# specified elsewhere)	5	C
362	Inframatic.	14.5	CA
363	Infraphil.	14.5	CA
364	Insecticide, Herbicide (+Weedicide) etc #Bleaching Powder.	5	C
365	Insulating Papers & Boards, Insulating fabric tapes and sheets	5	C
366	Insulators, insulating materials - Electrical	5	C
367	Other insulators (+ Insulating Materials)	14.5	CA
368	Inverters.	14.5	CA
369	Iron & Steel Product (#Furniture, Safe, Almirah and Declared Goods).	14.5	CA
370	Iron & Steel Scrap.	5	C
371	Iron & Steel (Declared Goods) .	5	C
372	Iron & Steel Tube and Tube fittings	5	C
373	Isabgul	5	C
374	Isolators	5	C
375	Juicer.	14.5	CA
376	Jute sacks and Jute bags	5	C
377	Jute batching oil	5	C
378	Jute Caddies.	14.5	CA
379	Jute Carpets.	14.5	CA
380	Jute twine	5	C
381	Jute Goods (#Specified elsewhere)	14.5	CA
382	Kattha	5	C
383	Kerosene Oil (Sold other than through P.D.S.)	14.5	CA
384	Kerosene Oil (Sold through P.D.S.) ----- from 01.09.2010	0	A
385	Kerosene Stove	5	C
386	Khandsari	5	C
387	Khoa	0	A
388	Kismis (Raisin).	5	C
389	Kit Bags (# Fancy Leather Goods)	14.5	CA
390	Kite	0	A
391	Kite sticks w.e.f. 01.04.2013	0	A
392	Knitting wool	5	C
393	Lac and shellac	0	A
394	Laminated Board / Sheet.	14.5	CA
395	Laminated Hessian Bag	5	C
396	Lamp Shade, Lamp Shade Holder+(Bracket, Chandelier)	14.5	CA
397	Lussi	0	A
398	Lead in all its forms (# Specified elsewhere)	5	C
399	Lead pencil	5	C
400	Leather Goods (General)#Fancy Leather Goods.	14.5	CA
401	Letter pad	5	C
402	Life saving drugs	5	C
403	Life saving diving equipments	5	C
404	Lifts (Op. by Electricity/Steam)(+Accs., Component).	14.5	CA
405	Lightning arrestors	5	C
406	Lignite	5	C
407	Lime , Lime Stone	5	C
408	Linoleum.	14.5	CA
409	Linseed.	5	C
410	Locomotive Engines(all varieties)	5	C
411	Lozenge (with/without Brand Name)of all varieties	5	C
412	L.E.D.	14.5	CA
413	L.P. G (Liquefied Petroleum Gas) *		
	(A) in case used for domestic purpose [w.e.f. 25/06/2011]	0	A
	(B) in case used for industrial purpose [w.e.f. 01.04.2013]		
	- Rate on M.R.P. inclusive of tax	4.76	C
	- Rate on M.R.P. exclusive of tax	5	C
	(C) in case used for other purposes [w.e.f. 01.04.2013]		
	- Rate on M.R.P. inclusive of tax	12.66	CA
	- Rate on M.R.P. exclusive of tax	14.5	CA
414	Lubricants		
	- General Rate	14.5	CA
	- Rate on M.R.P. inclusive of tax	12.66	CA

Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
	- Rate on M.R.P. exclusive of tax	14.5	CA
415	Machine parts Specified in Schedule C, Part-I Entry 54C	5	C
415a	Machine parts Specified in Schedule C, Part-I Entry 54B	5	C
416	Magnesium Carbonate.	5	C
417	Magnets used as I. T. product	5	C
418	Other Magnets	14.5	CA
419	Maize	0	A
420	Maize products like maize starch, glucose, maize gluten, maize germ and oil	5	C
421	Maps	0	A
422	Marble, Granite, Black Stone and other Natural Stone	14.5	CA
423	Margarine	5	C
424	Master batches	5	C
425	Mathematical instrument box, any device or tool of the combination of rubber, compass & protractor and map	5	C
426	Meat, fish, prawn when not cured or frozen, eggs & livestock and animal hair	0	A
427	Medical Equipments and Devices	5	C
428	Metal labels & metal stickers	5	C
429	Metal Containers (#Specified elsewhere).	5	C
430	Methylated Spirit.	5	C
431	Micro-Cellular Sheet, Banawar Sheet.	5	C
432	Microphones, Headphones, Earphones	5	C
433	Microprocessor , Integrated Circuit, & Printed Circuit Board	5	C
434	Microwave Oven.	14.5	CA
435	Milk (Powdered)(Skimmed milk powder, Dairy whitener & UHT milk)	5	C
436	Milk Product of all varieties and description (other than Curd, Lassi, butter milk and separated milk, Chhana, Paneer and cheese)	14.5	CA
437	Mineral Oils # Specified elsewhere	14.5	CA
438	Minerals (#Sp. elsewhere.)	5	C
439	Mineral Turpentine Oil	14.5	CA
440	Mineral Water		
	- General Rate	14.5	CA
	- Rate on M.R.P. inclusive of tax	12.66	CA
	- Rate on M.R.P. exclusive of tax	14.5	CA
441	Modem	5	C
442	Molasses	14.5	CA
443	Mosquito net fabrics and mosquito net both imported from outside India	5	C
444	Motor ( + Spare parts, Components & Accessories)	5	C
445	Motor Car and motor vehicle (# specified elsewhere)	14.5	CA
446	Pre-used Motor car	5	C
447	Motor car whose price exceeds Rs. 10 lakh (w.e.f. 01.04.2012)	14.5	D
448	Motor Cycle, Moped, Scooter, Motorette, Motor Cycle Combination	14.5	CA
449	Moulded Furniture made of Fibre Glass	14.5	CA
450	Moulded Furniture made of P.V.C., Plastic, Synthetic substances	14.5	CA
451	Musical Instruments (# indigenous hand-made)	14.5	CA
452	Mustard Oil, Rape Oil & mixture thereof	5	C
453	Mustard Seed, Rape Seed.	5	C
454	Napa slabs and shahabad stones	5	C
455	Naphtha	5	C
456	Narcotics	14.5	CA
457	Newars	5	C
458	Newspaper	0	A
459	Newsprint	5	C
460	Non-Alcoholic Beverage in sealed container (# Specified elsewhere)	14.5	CA
461	Non-Edible Rice Bran Oil	14.5	CA
462	Non-Ferrous Metal Alloy (+Scrap)#Sp. elsewhere.	5	C
463	Non-Ferrous Metal (+Scrap) #Sp. elsewhere.	5	C
464	Non-Ferrous metal casting	5	C
465	Non-fruit Syrup in sealed container or poly pack	14.5	CA
466	Non-woven fabric, socks and bags made from such fabric	5	C
467	Noodle, Vermicelli, Macaroni (+Spaghetti), Cornflakes	14.5	CA
468	Nut, bolt, screw and fastener	5	C
469	Nut Powder.	14.5	CA
470	Office Machine and Apparatuses (+Tabulating, Dupli., Cash Register etc) & Parts thereof # Sp. elsewhere.	14.5	CA
471	Oil Cake	0	A



Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
472	Oil Seeds (# Mustard, Rapeseed, Linseed)	5	C
473	Oil-Groundnut, Soya bean, Sunflower, Til and any other Vegetable oil (# Sp. elsewhere) (Edible)	5	C
474	Optical fibre cables	5	C
475	Ores (# specified elsewhere)	5	C
476	Oscilloscopes, spectrum analysers & other instruments and apparatus for measuring or checking electrical quantities, for measuring and detecting different (alpha, beta, gamma etc.) ionizing radiations	5	C
477	Other Agricultural Machinery & Parts except those mentioned elsewhere	5	C
478	Overhead Electric transmission line materials	5	C
479	Oxygen (Medicinal grade)	14.5	CA
480	Packaging Material (+ Cans and Containers) - made of Plastic	5	C
481	Packing Material (# Specified elsewhere)	14.5	CA
482	Paddy, rice, wheat, pulses, flour, atta, maida, suji, besan and sattu	0	A
483	Paddy seed and Wheat seed	0	A
484	Pagers, that is to say, radio pagers	5	C
485	Paintings	0	A
486	Paints of all kinds(whether ready for use or not)	14.5	CA
487	Palm Oil (Refined, Bleached, Deodorised) +Palmolene.	5	C
488	Paneer	5	C
489	Panmasla	14.5	CA
490	Papad commonly known as papar	0	A
491	Paper Box, Packing Box	5	C
492	Paper, Coated Paper, Carbon Paper, paper used for computer printing	5	C
493	Plates made from paper	5	C
494	Paraffin wax (+Slack wax, standard wax)(#food grade standard)	5	C
495	Parts of rail engines, coaches, wagons and freight containers	5	C
496	Parts, Accs. of Air Conditioner	5	C
497	Parts, Accs. of Arms	14.5	CA
498	Parts, Accs. of Franking , Address Printing, Teleprinter & Auxiliary Machine	14.5	CA
499	Parts, Accs. of Heavy Earth Moving Machinery	5	C
500	Parts, Accs. of Medical Diagnostic Equipments	14.5	CA
501	Accs. of Motor Car	14.5	CA
502	Accs. of Motor Scooter, Cycle Motorised Rickshaw	14.5	CA
503	Parts of Motor Vehicle	5	C
504	Parts, Accs. of Radio (+Transistor, Gramophone)	14.5	CA
505	Parts, Accs. of sewing machine	5	C
506	Parts, Accs. of Sound Transmitting Equipment	14.5	CA
507	Parts, Accs. of Tape Recorder, Player & Dictaphone	14.5	CA
508	Parts, Accs. of Tractor	5	C
509	Parts, Accs. of TV Monitor	14.5	CA
510	Parts, Accs. of TV Set.	14.5	CA
511	Parts, Accs. of V.C.P.	14.5	CA
512	Parts, Accs. of V.C.R.	14.5	CA
513	Parts, Accs., Components of Air Conditioner	5	C
514	Particle board and similar board of wood on other ligneous materials, whether or not agglomerated with resin or other binding substances	5	C
515	Parts of zipper	5	C
516	Paste of onion, ginger, garlic & similar other paste	14.5	CA
517	Patches, strips, solution etc. for repairing tyres, tubes of bi-cycle and tri-cycle and cycle rickshaw	14.5	CA
518	Pen of all varieties and descriptions and refill, cartridges & nozzles thereof and writing ink & parts thereof	5	C
519	Perambulator, Push Chair for Babies(+Parts).	14.5	CA
520	Perfumes, Depilatories.	14.5	CA
521	Perforated metal jali, that is to say, perforated metal net	5	C
522	Pesticide	5	C
523	Petromax and its accessories and components	5	C
524	Photographic equipments, cameras, enlargers & parts., accs., comp.	14.5	CA
525	Photographic Films.	14.5	CA
526	Photographic Paper	14.5	CA
527	Photographic Plate	14.5	CA
528	Pigments	5	C
529	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes, and fittings thereof	5	C

Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
530	Plant Growth Promoters	0	A
531	Plant Growth regulators, Bio-fertilizers and Micro nutrients	0	A
532	Plastic Goods (#Specified elsewhere)	14.5	CA
533	Plastic Granule, Plastic Powder.	5	C
534	Plastic made packing materials and containers and their stoppers, lids and caps of plastic (# Insulated wares)	5	C
535	Plastic packets	5	C
536	Plates made from plastic	5	C
537	Platinum, platinum articles including platinum ornaments	1	B
538	Playing Cards.	14.5	CA
539	Ply wood and block board of wood	5	C
540	Pollution Control Equipment.	5	C
541	Polythene bags	5	C
542	Poppy Seed (Posta).	5	C
543	Porridge and cottage cheese	5	C
544	Poultry Feed and Cattle feed	0	A
545	PP or HDPE cloth	5	C
546	PP or HDPE sacks and bags	5	C
547	Precast concrete (PCC) pole	5	C
548	Pre-Cast R.C.C. Building Material (#Factory made)	14.5	CA
549	Pre-Cast R.C.C. Building Material (Factory made)	14.5	CA
550	Precious Stone(+Pearl-Real, Artificial, Cultured)	1	B
551	Pre recorded cassette	5	C
552	Prepared unrecorded media for sound recording or similar recording of other phenomena	5	C
553	Preserved food # Specified elsewhere	14.5	CA
554	Pressure Cooker, Pressure Pan (Aluminium)	5	C
555	Printed Material(+Diary, Calendar	5	C
556	Printing Ink (# Toner & Cartridges)	5	C
557	Processed meat, poultry and fish	5	C
558	Processed or preserved vegetables and fruits (+ wet dates)(# dry fruit)	5	C
559	Processed Food(Air-tight pack)with Brand Name (#Specified elsewhere)	14.5	CA
560	Products like pit loom, frame loom, paddle driven semi-automatic loom, wrapping drum and bobbin, used in production of Khaddar or Khadi under Village Industries Board Act,1959	0	A
561	Pulp of bamboo, wood & paper	5	C
562	Pulp of other fibrous cellulosic materials	14.5	CA
563	Pulp of others	14.5	CA
564	Pump and parts and accessories (Centrifugal, monobloc, and submersible)	5	C
565	Pure silk yarn	5	C
566	PVC tapes	5	C
567	Radio (+Radio-Gramophones, Transistor Radio)	14.5	CA
568	Rhodium	1	B
569	Rail coaches, engines, wagons & parts thereof and rail coach fans	5	C
570	Railway signal, signalling equipments & parts thereof	5	C
571	Railway switches, crossings, fish-plates, PCS etc.	5	C
572	Railway track materials and fitting thereof specified in Schedule C	5	C
573	Raincoat	5	C
574	Rab (Edible & Non edible)	0	A
575	Raw Cinematographic Films.	14.5	CA
576	Raw Rubber.	5	C
577	Raw silk imported from outside India	5	C
578	Raw Wool.	0	A
579	Readymade garment (# Hosiery goods, garment of Khadi, (#Specified elsewhere)	5	C
580	Refractory Bricks.	5	C
581	Reducer	5	C
582	Refractory monolithic	5	C
583	Refrigerant in any form	5	C
584	Refrigerator.	14.5	CA
585	Residual Liquefied Hydrogen Gas (+Other Gases used as fuel)#LPG	5	C
586	Registers # Account books	14.5	CA
587	Renewable Energy devices and spare parts	5	C
588	Resin	5	C
589	Rice	0	A

Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
590	Rice bran	0	A
591	Rice bran oil (edible)	5	C
592	Rice Cooker.	14.5	CA
593	Rolling Shutters	14.5	CA
594	Rope of all kinds	5	C
595	Roofing tile (# earthen)	14.5	CA
596	Roofing tile (earthen)	5	C
597	Router (other than I. T.)	14.5	CA
598	Roti Maker	14.5	CA
599	Rubber Goods (# Rubber gloves)	14.5	CA
600	Rubber gloves	5	C
601	Rubberised Cloth -made in India.	5	C
602	Rubberised Sheller of capacity upto one Metric Ton per hour.	14.5	CA
603	Sabai grass and all articles made thereof	0	A
604	Saccharin	5	C
605	Safety pin	5	C
606	Safety Matches	5	C
607	Salt	0	A
608	Salted cooked food made wholly or principally of flour, atta, suji and bason, locally known as nonta khabar that is to say, singara, nimki, kachuri, khasta kachuri, luchi, radhaballavi and dalpuri	0	A
609	Sand, Stone chips	5	C
610	Sandalwood	14.5	CA
611	Sandalwood Oil.	14.5	CA
612	Sanitary ware & fitting made of PVC	14.5	CA
613	Sanitary ware & fitting (# made of PVC, Plastic, other synthetic substances )	14.5	CA
614	Sattu	0	A
615	Sawn or Sized Timber	5	C
616	Scaffolding pipes	5	C
617	Scientific equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments and mechanical instruments	14.5	CA
618	Scrap of battery	5	C
619	Scrap of plastic, glass, metals & broken glass	5	C
620	Seats whether convertible to bed or not	14.5	CA
621	Seeds (# specified elsewhere)	0	A
622	Seeds of fish, prawn and shrimp	0	A
623	Semen (+ frozen semen)	0	A
624	Set Top Box	5	C
625	Sewing machines and its parts, accessories	5	C
626	Sewing Thread	5	C
627	Shaving set, safety razor, razor blade, razor cartridge, shaving brush	14.5	CA
628	Sheets of Glass	14.5	CA
629	Sheets of Plastic	5	C
630	Sheets of polyurethane foam	5	C
631	Ship, Tug, Floating Docks, Cranes, Dredgers, Barges	5	C
632	Shoe Polish (+Shoe Wax, Cream, Whitener).	14.5	CA
633	Silicon Carbide.	14.5	CA
634	Silk cloth manufactured / made in India	0	A
635	Silk cloth not manufactured / made in India	5	C
636	Silk worm laying, cocoon and raw silk	0	A
637	Silk yarn in hank	0	A
638	Silver.	1	B
639	Slate & slate pencil	0	A
640	Soap ( # specified elsewhere)	14.5	CA
641	Soap (Indigenous handmade)	0	A
642	Soda Water in sealed container.	14.5	CA
643	Soft Drink Powder, Concentrate, Tablet or Crystal	14.5	CA
644	Soft luggage	14.5	CA
645	Solar fans, solar lights, solar pumps and solar lanterns which run on electricity generated by photovoltaic devices	5	C
646	Solar thermal device, solar photovoltaic device and combination of solar thermal device and solar photovoltaic device and spare parts of all such device	5	C
647	Solvent Oils (# Organic Solvent Oils).	5	C
648	Organic solvent oils	5	C
649	Soya nuggets or Soya bori	5	C

Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
650	Still image video cameras.	14.5	CA
651	Spare parts, Accs., Components of fire arms, weapons & ammunitions sold to Ordnance Factories, Govt. of India	5	C
652	Spare parts, Accs., Components of Type Writer	14.5	CA
653	Spectacles(+parts, comps. thereof), sunglasses, contact lens & lens cleaner	5	C
654	Spices of all varieties	5	C
655	Split bamboo	5	C
656	Sponge wood or Sola or Solapith	0	A
657	Sports goods other than apparels or footwear	5	C
658	Other sports goods	14.5	CA
659	Stainless Steel sheet	5	C
660	Stainless Steel Ware other than those specified elsewhere	14.5	CA
661	Stamping Ink	14.5	CA
662	Starch & starch based glues	5	C
663	Storage Batteries	14.5	CA
664	Strings for musical instruments(w.e.f. 01.04.2010)	0	A
665	Sugar (# manufactured or made in India)	14.5	CA
666	Surgical Dressings	5	C
667	Surgical Instruments	5	C
668	Synthetic Fibre, such as Acrylic Fibre or Polyester Fibre.	5	C
669	Synthetic Rubber.	5	C
670	Tailoring Materials		
	a) Zip or zip fastener	5	C
	b) Others	14.5	CA
671	Tallow	5	C
672	Tamarind including tamarind seed powder	5	C
673	Tandoori Oven	14.5	CA
674	Tangible goods like copyright, patent etc. (# REP license)	5	C
675	REP license	5	C
676	Tape recorder, Tape player (+ combination of Radio & Tape or more)	14.5	CA
677	Tarpaulin and Canvas	5	C
678	Tea.	5	C
679	Telephone, Cordless phone	5	C
680	Telephone Answering Machine.	5	C
681	Tele printer, Auxiliary Machine	14.5	CA
682	Textile Fabrics made or manufactured in India	0	A
683	Textile Fabrics not made or manufactured in India	5	C
684	Thermocol	14.5	CA
685	Thermo wares made of Plastic	14.5	CA
686	Thinners	14.5	CA
687	Tile frame & brick frame	0	A
688	Timber ( log, plank, veneer and splint, rafter, sleeper, beam, pillar, sawn or sized timber)	5	C
689	Toilet Article (Medicated or not).	14.5	CA
690	Tools #Specified elsewhere	5	C
691	Tooth brush, Tooth paste (medicated or not), Tooth-powder, Mouthwash, Deodorants.	14.5	CA
692	Torch	5	C
693	Toy and doll made of clay	0	A
694	Toys electronic	14.5	CA
695	Toys others	5	C
696	Tractors	5	C
697	Transformer ( + Power Distribution Transformer & Booster Transformer)	5	C
698	Transmission Towers.	5	C
699	Tri Cycle(+Parts), accessories and components thereof	5	C
700	Tub made of Synthetic Substances(# Plastic)	14.5	CA
701	Tumbler made of Synthetic Substances (#Plastic, Glass)	14.5	CA
702	TV Monitor.	14.5	CA
703	TV Set	14.5	CA
704	TV set whose MRP exceeds Rs. 25,000/- (w.e.f. 01/04/2012)	14.5	D
705	Typewriter - other than electronic typewriter	14.5	CA
706	Typewriter - electronic	5	C
707	Tyres & Tubes of Bicycles, Tri-cycles and Cycle Rickshaws	5	C
708	Tyres & Tubes of Tractor (w.e.f, 01/09/2012)	14.5	CA
709	Umbrella(+Parts, Component) other than Garden Umbrella	5	C

Sl. No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
710	Uninterrupted Power Supply(UPS) System and its parts as IT item	5	C
711	Unprocessed green leaves of tea	0	A
712	Utensils other than those made of precious metals	5	C
713	Vacuum Cleaners.	14.5	CA
714	Vacuum Flask (+Refills) & components, accessories thereof	14.5	CA
715	Vanaspati - any Trade Name (Dalda, Kusum etc.)		
	a) made or manufactured in India	5	C
	a) not made or manufactured in India	14.5	CA
716	Vapour Lamps(+Halogen Lamp, Fittings) # incandescent bulb	14.5	CA
717	Varnishes, V. Paint Removers, Stainers.	14.5	CA
718	Vegetable (fresh)	0	A
719	Vegetable Oil including gingili oil & bran oil [# coconut oil ]	5	C
720	Vegetable (processed or preserved) sold in sealed container	5	C
721	Vegetable seed	0	A
722	Vehicles	14.5	CA
723	Video Casette Recorder, Player.	14.5	CA
724	Video Compact Disk (VCD) Player	14.5	CA
725	Voltage Stabiliser, Regulator, Controller.	14.5	CA
726	Wagon	5	C
727	Nuts, bolts and fastners	5	C
728	Washing Blue.	14.5	CA
729	Washing Machine	14.5	CA
730	Washing Synthetic Detergent in any form	14.5	CA
731	Waste Paper	5	C
732	Watches whose MRP is upto Rs. 15,000/-	14.5	CA
733	Watches whose MRP exceeds Rs. 15,000/- (w.e.f. 01/04/2012)	14.5	D
734	Water Cooler	14.5	CA
735	Water Filters (not operated by power and chemical)	14.5	CA
736	Water Heater+ Immersion Heater	14.5	CA
737	Water proofing compounds# specified in schedule C	14.5	CA
738	Water Purifier (operated by power)	14.5	CA
739	Water tank and storage tank of all varieties and descriptions	14.5	CA
740	Weaning Food with trade name(cerelac , nestam , etc.)	14.5	CA
741	Weighing Scale & Weighing Machine and parts thereof	5	C
742	Weights of all kinds	5	C
743	Wheat	0	A
744	Wheat bran	0	A
745	Wheat product(flour , atta , maida , suji , besan)	0	A
746	Wheel Chair	0	A
747	Whitener	14.5	CA
748	Wig , false beards , eyebrows , eyelashes ,	14.5	CA
749	Wire net , Wire netting and stranded wire	5	C
750	Wooden Boxes	5	C
751	Wooden crates,Tea chest	5	C
752	Wooden floor board for wall and ceiling	14.5	CA
753	Wooden furniture	14.5	CA
754	Writing instruments other than nib, colour boxes, crayons, erasers and pencil sharpeners	5	C
755	Nib, colour boxes, crayons, erasers and pencil sharpeners	5	C
756	X-ray film , other Diagnostic Films	5	C
757	Xerox and Photostat copier	14.5	CA
758	Yarn (coir Yarn)	5	C
759	Yarn – cotton yarn (# cotton yarn in hank) and all non cotton yarn (# Sp. elsewhere)	5	C
760	Yeast	5	C
761	Zari (w.e.f.01.04.07)	0	A
762	Zink dross ores and concentrates	5	C
763	Zipper or zip fasteners and parts thereof	5	C
764	Other Taxable goods	14.5	CA

\* Cess on LPG (Commercial & Industrial usage only) --- Re. 1 per Kg.

**\*\* Rate of tax on cigarettes as per notification no. 665-F.T. dated 30.04.2015 w.e.f. 02.05.2015.**

**TABLE**

Sl. No.	Item	Rate of tax
[1]	[2]	[3]
1	Other than filter cigarettes, of length exceeding 65 mm but not exceeding 70 mm	Rs. 1000 per thousand
2	Filter cigarettes of length (including the length of filter, the length of filter being 11mm or its actual length whichever is more) not exceeding 60 mm	Rs. 350 per thousand
3	Filter cigarettes of length (including the length of filter, the length of filter being 11mm or its actual length whichever is more) of length exceeding 60 mm but not exceeding 65 mm	Rs. 540 per thousand
4	Filter cigarettes of length (including the length of filter, the length of filter being 11mm or its actual length whichever is more) of length exceeding 65 mm but not exceeding 70 mm	Rs. 760 per thousand
5	Filter cigarettes of length (including the length of filter, the length of filter being 11mm or its actual length whichever is more) of length exceeding 70 mm but not exceeding 75 mm	Rs. 1200 per thousand
6	Filter cigarettes of length (including the length of filter, the length of filter being 11mm or its actual length whichever is more) of length exceeding 75 mm but not exceeding 85 mm	Rs. 1550 per thousand
7	Cigarettes not falling in any of the series as stated above.	Rs. 1550 per thousand

**Commodity wise Rate of Tax under WBST Act, 1994**

Sl No	Name of commodity / commodities	Current Tax Rate (%)	Schedule No
1	Country Liquor		
	-- General Rate	20	IVA
	-- Rate on MRP	15	VIII
2	Rectified Spirit and Extra Neutral Alcohol (ENA)	20	IVA
3	Diesel	17% or Rs. 7.75 per litre whichever is higher (w.e.f. 11.01.2015)	IV
4	Foreign Liquor		
	-----General Rate [w.e.f. 01.09.2011] u/s 17(1)(g)	50	VIII
	-----Rate on M.R.P. [ w.e.f. 01.09.2011 ] u/s 22 D	27	VIII
5	Motor Spirit Aviation Gasoline	20	IV
6	Motor Spirit Aviation Turbine Fuel (Fuel of Aircraft)	25	IV
7	Motor Spirit of any other kind (Petrol) [w.e.f. 01.07.2008]	25% or Rs. 13.12 per litre whichever is higher w.e.f. 11.01.2015	IV

\* Cess on Petrol and High Speed Diesel – Re. 1 per Lt.

# Except, + Including