

## **Madhya Pradesh Vanijyik Kar (Sanshodhan) Adhiniyam, 2000**

### CONTENTS

1. Short title and commencement
2. Amendment of section 2
3. Amendment of section 9-B
4. Amendment of section 45
5. Insertion of new sections 45-A, 45-B and 45-C
6. Amendment of section 80
7. Substitution of Schedules I and II
8. Repeal

### **SCHEDULE 1 :- SCHEDULE I**

### **SCHEDULE 2 :- SCHEDULE II**

## **Madhya Pradesh Vanijyik Kar (Sanshodhan) Adhiniyam, 2000**

An Act further to amend the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994. (See (1995) 98 STC Statues 18) BE it enacted by the Madhya Pradesh Legislature in the Fifty-first Year of the Republic of India as follows:

### **1. Short title and commencement :-**

(1) This Act may be called the Madhya Pradesh Vanijyik Kar (Sanshodhan) Adhiniyam, 2000. (2) It shall come into force with immediate effect.

### **2. Amendment of section 2 :-**

In section 2 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995 (See (1995) 98 STC Statues 18)), (hereinafter referred to as the Principal Act):- (i) in sub-clause (ii) of clause (w), for the words and figures "Part II to VII" the words and figures "Part II to VI" shall be substituted; (ii) in clause (x), for the words and figures "Part II to VII" the words and figures "Part II to VI" shall be substituted;

### **3. Amendment of section 9-B :-**

In sub-section (1) of section 9-B of the Principal Act, for the words and figures "Part II to VII", the words and figures "Part II to VI"

shall be substituted.

**4. Amendment of section 45 :-**

In section 45 of the Principal Act:- (i) after sub-section (2), the following sub-section shall be inserted, namely, - "(2-A) In emergent cases, if the Commissioner has reasoned to suspect that any dealer is attempting to evade payment of any tax, he may, for reasons to be recorded in writing, proceed to investigate into the tax evasion by such dealer.". (ii) In sub-section (3), for the words, "On the receipt of the report from the committee in respect of the dealer." the words "On the receipt of the report from the committee in respect of the dealer as provided in sub-section (2) or on his own motion as provided in sub-section (2-A)" shall be substituted.

**5. Insertion of new sections 45-A, 45-B and 45-C :-**

After section 45 of the Principal Act, the following sections shall be inserted, namely:- "45-A. Establishment of check-posts. - (1) The State Government or the Commissioner may, with a view to prevent or check evasion of tax under this Act, set up or erect in such manner as may be prescribed, check-posts or barriers at such places in the State, excluding railway premises, as may be notified: Provided that the Commissioner shall not set up a check-post or erect a barrier for a period exceeding six months at a time. (2) An Officer, not below the rank of Commercial Tax Officer shall be in-charge of the check-post (hereinafter referred to as the Check-post Officer) and he shall be assisted by other category of officers. (3) Subject to other provisions of this section a Check-post Officer shall exercise all powers conferred on him by this section. (4) Every person transporting such goods as may be notified by the State Government in this behalf (hereinafter referred to in this section as the transporter) shall carry with him an invoice, bill or challan or any other document, by whatever name called, issued by the consignor of the goods giving such particulars as may be prescribed. (5) Every transporter shall, before crossing any cheek post or barrier set up or erected under sub-section (1), deliver to the Check-post Officer a declaration duly signed by the consignor in such manner, in such form and containing such particulars as may be prescribed. A separate declaration shall be filed in respect of the consignment or consignments relating to each consignee where the goods are being imported into Madhya Pradesh and of each consignor where the goods are being sent outside the State. No declaration in relation to goods to be delivered in Madhya Pradesh shall be accepted if the consignee in Madhya Pradesh is shown or

described as "self" unless the full particulars and address of the person who will take delivery of the goods at the destination in Madhya Pradesh are furnished. (6) The transporter shall stop the vehicle at every check-post or barrier mentioned sub-section (1) and keep it stationery for as long as may reasonably be necessary and allow the Check-post Officer to verify and check the declarations and the documents mentioned in sub-section (4), to search the vehicle and inspect the goods and all documents relating to such goods which are in the possession of the transporter. The transporter shall, if so required, give his name and address and names and addresses of the owner of the vehicle and of the consignor and consignee of the goods. (7) If the Check-post Officer finds after searching the vehicle and verifying the declaration or other documents relating to the goods, that - (a) goods notified under sub-section (4) are being transported in respect of which the transporter has not filed any declaration; or (b) the declaration filed in respect of any goods is false or incorrect, either in respect of the kind of goods, or the quantity of goods transported, or the value thereof; or (c) the consignor or the consignee of the goods is shown to be a dealer registered under this Act, while the records available in his office do not show the existence of such a dealer; such officer may presume, until the contrary is proved, that an attempt was being made to facilitate the evasion of tax in respect of such goods and he may, after recording his reasons therefor in writing, a copy of which shall be forthwith supplied to the transporter, seize such goods or the vehicle alongwith the goods in such manner as may be prescribed. (8) The check-post officer seizing the goods or the vehicle alongwith the goods under sub-section (7) shall also record the statement of the transporter on all the facts of the case and also obtain particulars of the consignor and consignee of the goods and the vehicle seized. The reasons, if any, stated by the transporter for the violation of the provision of this section shall also be recorded. (9) If, after considering the statement of the transporter, the check-post officer is satisfied that the explanation is satisfactory and that there was no attempt to evade tax in respect of the goods seized, he shall record his findings giving his reasons therefor and release the goods or the vehicle alongwith the goods to the transporter in such manner as may be prescribed. (10) If the check-post officer is not so satisfied, he shall record his findings accordingly giving reasons therefor, and he shall serve on the transporter a notice in writing requiring him to show cause, ordinarily within fifteen days of the service of the notice, why a

penalty as specified in the notice, which shall be equal to ten times of the amount of tax which would have been payable if the goods were sold within the State on the date of seizure, should not be imposed upon him for the attempt made to facilitate the evasion of tax on such goods. (11) If, after taking into consideration the explanation, if any, of the transporter and after giving him an opportunity of being heard, the check-post officer is satisfied, for reasons to be recorded in writing, with the explanation and the statement of the transporter, he shall discharge the notice and release the goods or the vehicle alongwith the goods seized in favour of the transporter, in such manner as may be prescribed. (12) If the check-post officer is not so satisfied, he shall record his findings accordingly giving reasons therefor and he shall pass an order imposing such penalty, not exceeding the sum specified in the notice, as he may deem fit: Provided that the amount of penalty shall not be less than half the amount of penalty specified in the notice. (13) A copy of the order passed under sub-section (12), shall be served on the transporter. (14) On the payment of the amount of penalty, the goods or the vehicle alongwith the goods seized, shall be released in favour of the transporter in such manner as may be prescribed. (15) If the amount of penalty specified in the order passed under sub-section (12) is not paid within thirty days of the service of the order the check-post officer may, notwithstanding anything to the contrary provided in this Act or in any law for the time being in force, confiscate the goods or the vehicle alongwith the goods seized and dispose of the goods or the vehicle alongwith the goods by sale in such manner as may be prescribed, and deposit the sale proceeds in the Government Treasury, in such manner as may be prescribed. (16) The transporter may authorise, in such manner as may be prescribed, the consignor or consignee of the goods or the vehicle alongwith the goods seized under sub-section (7) to appear before the check-post officer in the proceedings under sub-section (11) and such consignor or consignee shall be deemed to be the transporter for all purposes mentioned in the aforesaid sub-sections. (17) The provisions of section 31 shall apply to proceedings under sub-section (11) as if the transporter is a dealer. (18) No person claiming to have any interest or right in the goods or the vehicle alongwith the goods released in accordance with the provisions of sub-section (11) or disposed of in accordance with the provisions of sub-section (15) shall have any claim on the check-post officer in respect of such goods or the vehicle alongwith the goods.

Explanation. - For the purpose of this section, the expressions "person transporting" or "the goods transporter" shall include the owner of the vehicle carrying the goods across the check-post or barrier, whether an individual, a firm, association, society or company, and the manager, if any, of such owner. 45-B. Particulars to be furnished by persons transporting goods.- Every person transporting any goods notified under sub-section (4) of section 45-A shall furnish such particulars in respect of such goods transported by him in such form, in such manner, by such date and to such authority as may be prescribed. Explanation. - For purpose of this section, the expression "person transporting" shall have the meaning assigned to it in section 45-A. 45-C. Power of officers of the Commercial Tax Department to check goods at the points of loading and unloading.- With a view to verifying the correctness of a declaration furnished or preventing the furnishing of a false or incorrect declaration under section 45-A, any officer of the Commercial Tax Department not below the rank of Assistant Commercial Tax Officer, as authorised by the Commissioner, may inspect such goods at the points of their loading or unloading alongwith documents of title of such goods and the person owning or, for the time being, in-charge of the vehicle in which such goods are transported, shall render all assistance to such officer for this purpose.

#### **6. Amendment of section 80 :-**

In sub-section (2) of section 80 of the Principal Act, after clause (q) the following clause shall be inserted namely:- "(qq)(i) the manner in which check-posts be set up or barrier erected, the particulars which a bill, invoice or challan and a declaration shall contain, the form and manner in which a declaration be filed, the manner in which the goods shall be seized and penalty imposed, the manner in which the seized goods shall be released, the manner in which the goods seized shall be confiscated and sold, and the manner in which the transporter may authorise the consignor or consignee to appear before the check-post officer under section 45-A." (ii) the form and manner in which, the date by which and the authority to whom the particulars of goods transported shall be furnished under section 45-B.

#### **7. Substitution of Schedules I and II :-**

For Schedules I and II to the Principal Act, the following Schedules shall be substituted, namely:-

## **8. Repeal :-**

The Madhya Pradesh Vanijyik Kar (Dwitiya Sanshodhan) Adhyadesh, 1999 (No. 2 of 1999 (See (2000) 117 STC Statutes 65)) is hereby repealed. The Statement of Objects and Reasons appended to the Madhya Pradesh Vanijyik Kar (Sanshodhan) Vidheyak, 2000 (Bill No. 14 of 2000 (Madhya Pradesh Gazette, Extraordinary No. 177, dated 28th, March, 2000, page 354 (15)) runs as follows:- STATEMENT OF OBJECTS AND REASONS To avoid the tax rate war amongst the States, the Committee of the State Finance Ministers has recommended to implement the concept of minimum floor rates in all the States. The meeting of the Chief Ministers, held on 16th November, 1999 at New Delhi, has unanimously resolved to implement the concept of minimum floor rates with effect from 1st January, 2000. As the matter was urgent and the Vidhan Sabha was not in session, the Madhya Pradesh Vanijyik Kar (Dwitiya Sanshodhan) Adhyadesh, 1999 (No. 2 of 1999) was promulgated for the purpose. It is now proposed to replace the said Ordinance by an Act of the State Legislature with modification. Opportunity has also been taken to make certain provisions for checking the tax evasion and suitable amendments in Schedules to the Principal Act are also proposed to bring it in conformity with the floor rates. 2. Certain amendments are also proposed to implement the taxation proposal contained in Para II of the speech delivered by the Minister of Finance, while presenting the budget for the year 2000-2001 in the Vidhan Sabha on 10th February, 2000. Hence this Bill.

### **SCHEDULE 1**

#### **SCHEDULE I**

(See section 15)

Goods exempted from tax

S. No. Description of goods Conditions and exceptions subject to which exemption has been allowed.

1 Agricultural implements as specified by the State Government by notification in the Official Gazette. 2 All kinds of roofing tiles and ridges excepting Manglore, Bagra, Kusner and similar superior roofing tiles and ridges. 3 Articles used by physically handicapped persons, namely:- (i) artificial limbs, (ii) crutches, (iii) calipers, (iv) corrective shoes, (v) various kinds of spinal braces, (vi) wheel chairs, (vii) denis brown splints, (viii) various kinds of splints. 4 Fabrics on which additional excise duty is levied or leviable under the Central Excise Tariff Act, 1985 (No. 5 of 1986) and all varieties of khadi cloth but excluding silk, silk cloth and hessian cloth. 5 Besan and chuni of pulses, atta, maida, suji, rawa, daliya, flour, husk and bran of cereals and pulses. 6 Bio-gas plants 7 Books, almanacs, panchangs, drawing books, exercise books, periodicals and journals. 8 Braille writer, braille shorthand writer, braille watch, braille writing frame, braille mathematical instruments,

braille globes and maps (Geography), braille thermometer, braille lectometer and braille barometer. 9 Charkha including amber charkha and its parts including wooden and rubber parts, implements used in the production of khaddar or khadi as defined in clause (b) of section 2 of the Madhya Pradesh Sales of Khaddar Act, 1953 (X of 1953), handlooms including pit looms, frame looms, light shuttle looms and paddle looms. 10 Condoms and contraceptives 11 Cowdung and products thereof 12 Curd, lassi, butter milk, fresh milk excluding sweetened and coloured milk sold in sealed containers. 13 Electrical energy 14 "Sugar" and khandsari on which additional excise duty is levied or leviable under the Central Excise Tariff Act, 1985 (No. 5 of 1986), excluding mishri, chironji and batasha. 15 Tobacco manufactured or unmanufactured, cured or uncured and tobacco products including cigarettes, cigars, cheroots and bidis on which additional excise duty is levied or leviable under the Central Excise Tariff Act, 1985 (No. 5 of 1986) and gudakhu. 16 Fresh vegetables (including potatoes and onion), ginger (excluding dried ginger), garlic, singhada, fresh fruits, fresh flowers and sugar cane. 17 Frozen and liquid semen of cattle 18 Goods on which duty is or may be levied under the Madhya Pradesh Excise Act, 1915 (No. 2 of 1915) other than medicinal and toilet preparations specified for the time being in the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (No. 16 of 1955). 19 Human blood and human blood plasma, pace makers and artificial valve used in human hearts. 20 Kumkum, sindoor, all kinds of bangles (excluding those made of ivory, gold or silver) bichhia, mangal sutra of the value not exceeding 500 rupees, bindi made of plastic or lac, kajal, mehendi, rakhi and ornaments of kathir, german silver or aluminium. 21 Newsprint When sold by a dealer registered under the Act to a newspaper establishment holding a certificate issued by the Directorate of Public Relations, Madhya Pradesh, to the effect that the newspaper establishment is publishing a newspaper, and such establishment furnishes a declaration to the effect that the newsprint being purchased is for the publication of the newspaper according to their certified circulation. 22 Nipples made of rubber and feeding bottles with rubber nipples. 23 Organic manure 24 Philatelic stamps, kites 25 Products of such village industries as the When sold by State Government may by notification specify. producer and/or organisation certified for the purpose by khadi and village industries commission constituted under the Khadi and Village Industries Commission Act, 1956 (No. 61 of 1956) or the Madhya Pradesh Khadi and Gramodhyog Board Constituted under the Madhya Pradesh KhadiTatha Gramodhyog Adhiniyam, 1978. 26 Quinine 27 Renewable energy devices or equipments, that is to say, - (i) Flat plat solar collectors, (ii) Concentrating and pipe type solar collectors, (iii) Solar cookers, (iv) Solar water heaters, (v) Solar crop driers and systems, (vi) Solar air/gas/fluid heating system, (vii) Solar refrigeration, cold storages and air-conditioning system, (viii) Solar stille and desalination system, (ix) Solar pumps based on solar thermal and solar photovoltaic conversion, (x) Solar power generating system, (xi) Solar photovoltaic modules and panels for water pumping and other applications, (xii) Windmills and any specially designed devices which run on windmills, (xiii) Any special devices including electricity generators and pumps running on wind energy, (xiv) Bio-gas engines and bio-gas plant and accessories and equipments connected therewith for utilizing energy from bio-gas, (xv) Agricultural and municipal waste conversion devices producing energy from bio-mass, (xvi) Equipment for utilizing ocean waves, (xvii) Hydrams or hydraulic ram or similar other devices using energy derived from flowing or stored up water. 28 Salt 29 Sirali, bageshi, barroo, date leaves, baskets made out of such leaves, tattas, fans, curtains, mattings and other goods made thereof, hand-made sooma and germa, hand-made barahi of

leather, utensils and decorative articles made of bamboo and fibrous plants like sabai, shisals etc., muddas made of sarkanda, done and pattal, phool bahari jhadoo and earthenware made by kumhars (potters). 30 (i) Seeds, plants and bulbs of vegetables, grass, fruits and flowers other than methi dhaniya and the seeds which are covered by the term "oilseeds" specified in section 14 (vi) of the Central Sales Tax Act, 1956 (No. 74 of 1956). (ii) Certified seeds, certified by the nominated Government agencies. 31 Unbranded bread, eggs, meat, live-stock, poultry, fish and fish seed. 32 Water other than aerated, mineral and distilled water and water sold in sealed containers. 33 Wooden bullock cart, wooden wheels and bullock cart axle of iron and steel. 34 Writing slate and slate pencils, chalk stick, crayons and foot rules.

## SCHEDULE 2

### SCHEDULE II

(See section 9(i))

Sr. No. Description of goods Rate of tax

#### PART I 1

Unginned cotton 4

#### PART II

1 Aviation spirit and aviation turbine fuel 25

2 Molasses 20

3 Petrol and highspeed diesel oil 25

4 Raw opium 20 5 Tendu patta 20

6 Timber 20 PART III 1 (i) All kinds of fruitjuices and squashes, when sold 12 in sealed or capsuled or cork bottles or jars. (ii) All kinds of non-alcoholic drinks and beverages 12 including syrups, cordials, distilled juices, ark and essences when sold in sealed or capsuled or cork bottles or jars. 2 ACSR conductors 12 3 Adhesives 12 4 Aeronautics 12 5 All arms including rifles, revolvers and pistols and 12 ammunition for the same. 6 All clocks, timepieces and watches 12

7 All crockery Lyoods-made of chine and tamehina, 12 goods made of glass and glass ware (except glass Mangles and all types of cutlery.

8 All kinds of leather goods excluding sports goods 12 and footwears

9 All kinds of musical instruments 12

10 All types of sanitary goods and fittings thereof 12

11 All types of two wheeler, three wheeler and four 12

wheeler motor vehicles and motor vehicles with more than four wheels including their chassis and bodies and jeep traitors, parts and accessories thereof excluding tractor and tractor traitors.

12 Articles of stainless steel excluding utensils 12

13 Asbestos sheets and goods made thereof 12

14 (i) Cakes and pastries 12 (ii) Biscuits, chocolates, toffees, lozenges and 12 peppermint drops either sold loose or in sealed containers. (iii) Bakery goods other than unbranded bread 12 and the goods mentioned in (i) and (ii) above.

15 (i) Ice-creams and kulfi 12 (ii) Ice candy and non-alcoholic drinks containing 12 ice-cream

16 Carpets including kalins and galichas 12

17 Cement and cement goods including cement pipes 12 but excluding cement tiles.

18 Cigarette cases, holders and lighters 12

19 Cinematographic equipments including cameras, 12

projectors and sound recording and reproducing equipments, lenses, films and parts



and accessories thereof (excluding photographic and other cameras and enlargers, lenses, films, plates, paper and cloth and other parts and accessories required for use thereof).

20 Dyes, paints, varnishes, lacquers, enamels, glue, 12 paint brush, sand paper, turpentine oil and polish excluding dry colours, gual and shoe polish.

21 Electronic toys 12

22 Furs and skins (other than those of cattle, sheep 12 and goats) and articles for personal and domestic use made therefrom.

23 Laminated sheet such as sunmica, formica, etc. 12

24 Lifts and elevators 12

25 Light diesel oil 12

26 Liquefied petroleum gas 12

27 Lubricants 12

28 Marble and marble tiles 12

29 Mineral ores, bauxite and dolomite 12

30 Moulded furniture 12

31 Mosquito and insect repellents such as jet mat, good 12 knight mat, etc.

32 Naphtha 12

33 Pan masala 12

34 Plywood and articles made thereof 12

35 Preserved food articles 12

36 Purses, ladies handbags and vanity bags, suitcases, 12 attache cases and despatch cases.

37 Refrilerators, . deep freezers, air-conditioning plants 12

including air-conditioners, mechanical water coolers, air cooler and components, parts and accessories thereof.

38 Rubber goods excluding sports goods and those 12 mentioned elsewhere in the Schedule.

3 9 Saltpetre, gunpowder, potash, other explosives and 12 fireworks including coloured matches.

40 Sandalwood oil 12

41 Scents, perfumes, hair tonics, hair creams, hair oils, 12 hair shampoo, depilatories, face creams, snows, lipsticks, rouge, nail polish and other cosmetics including medicinal preparation thereof.

42 Sheets and fabrics of PVC 12

43 (i) Sheets made of rubber or foam rubber or 12 plastic foam or other synthetic foam or rubberised coir. (ii) Cushions, nillows, mattresses and other 12 articles made of rubber or foam rubber or plastic foam or other synthetic foam or rubberised coir.

44 Silk fabrics 12

45 Spark plugs 12

46 Storage batteries and dry cells 12

47 Synthetic gems 12

48 Telephone and parts thereof 12

49 Tooth paste, tooth powder, hair oils, face powder, 12 talcum Powder, toilet soaps and other toilet articles including medicinal preparation thereof, combs, brushes, razors and razors blades.

50 Transmission wires, voltage stablisers and towers 12

51 Typewriters, tabulators, calculators, registering, 12 indexing, card punching, franking, addressing and duplicating machines including duplicators and other apparatuses for obtaining duplicate copies, teleprinters and components, parts and accessories of any of them.

52 Vacuum cleaner and washing machines 12

53 Weather proofing compound 12

54 Wireless reception instrument and apparatus, 12 radios and radio gramophones, television, VCR, VCP, accumulators, electrical valves, amplifiers and loud speakers and parts and accessories thereof.

#### PART IV

1 All kinds of bricks including refractory bricks, 8 asphaltting roofing.

2 All kinds of electrical goods including fans, bulbs 8  
other than those specified elsewhere in this Schedule.

3 All kinds of footwear 8

4 All kinds of furniture including upholstered and 8  
furniture, cabinet wares such as sofas and almirahs except those specified elsewhere in the Schedule.

5. All kinds of machines and machinery and except 8  
those specified elsewhere in this Schedule.

6 All kinds of paper 8

7 All types of cables and electrical wires 8

8 Butter and ghee 8

9 Ceramics 8

10 Cooked food 8

11 Drugs and medicines excluding those specified 8  
elsewhere in this Schedule 12 Electric motors 8

13 Earth moving machinery 8

14 Electronic goods except those specified elsewhere 8 in the Schedule.

15 Electrodes 8

16 Filters except those specified elsewhere in this 8 Schedule.

17 Flask 8

18 Kerosene 8

19 Magnets 8

20 Milk food and milk products including proprietary 8  
preparations of baby foods except those specified elsewhere in this Schedule.

21 Napa slab 8

22 Nutrition food 8

23 Pipes made of PVC, rubber, polythene and hose 8 pipes.

24 Plastic goods except those specified elsewhere in 8 the Schedule.

25 Pumps and oil engines 8

26 Pulp 8

27 Printing ink 8

28 R.C.C. sleepers 8

29 Saree falls 8

30 Sewing machines 8

31 Suitcases 8

32 Surgical goods 8

33 Tea and coffee 8

34 Tiles including cement tiles except those specified 8  
elsewhere in the Schedule.

35 Transformers 8

36 Tyres, tubes and flaps of motor vehicles of all kinds, 8 of tractor and trailers and  
of animal drawn vehicles.

37 Vegetable, fish and meat sold in sealed containers 8

38 Washing soaps and detergents 8

39 All other goods not included in Schedule I or any 8 other part of this Schedule.

## PART V

- 1 (i) Acid oil (ii) fatty acid (iii) oil sludge (iv) soap 4 stock (v) lecithin.
- 2 Agarbatti and dhoop 4
- 3 All kinds of chemicals, acids, sulphur and bleaching 4 powder.
- 4 All kinds of ropes and twine including jute twine 4
- 5 All kinds of umbrellas and parts thereof 4
- 6 All types of bags including HDPE, LDPE and PP 4 woven sacks.
- 7 All kinds of yarn including blended yarn, staple 4 yarn, yarn waste and sewing thread.
- 8 Aluminium ingots and aluminium wire rods 4
- 9 Betel leaves 4
- 10 Bone meal 4
- 11 Branded bread 4
- 12 Basic drugs 4
- 13 Candle 4
- 14 Caprolactum, DMT and MEG 4
- 15 Caps and hats 4
- 16 Cattle feed, poultry feed and aquatic feed 4
- 17 Caustic soda 4
- 18 Chapri, lac and kitti 4
- 19 (i) Cereals as specified in clause (i) of section 14 of 4 the Central Sales Tax Act, 1956 (No. 74 of 1956). (ii) Foodgrains and cereals other than those 4 mentioned in serial number (i) of this entry.
- 20 (i) Pulses as specified in clause (vi-a) of section 14 4 of the Central Tax Act, 1956 (No. 74 of 1956). (ii) Pulses other than pulses mentioned in serial 4 number (i) of this entry.
- 21 Chemical fertilizers
- 22 Coal including coke in all its forms and charcoal 4
- 23 Computers, computer parts and accessories 4
- 24 Copper wire rods and wire including copper winding 4 wire.
- 25 Crude oil as specified in clause (ii-c) of section 14 of 4 the Central Sales Tax Act, 1956 (No. 74 of 1956).
- 26 Cycles, cycle tyre, tubes, parts and accessories 4 thereof
- 27 Dry fruits 4
- 28 Fabrics other than those specified in Schedule I and 4 elsewhere specified in other parts of Schedule II.
- 29 Ferro alloy and super alloy 4
- 30 Firewood, charcoal and saw dust 4
- 31 Fountain pens, ball point or nib, pens, pencils, 4 rubber, erasers, pencil sharpners, geometry box, and geometrical instruments and refills of ball point pens.
- 32 Ginned cotton (indigenous or imported) baled, 4 pressed or otherwise and cotton waste.
- 33 Goods for use as containers and packing material 4
- 34 Grass, hay, straw or any other plant in green or 4 dried form.
- 35 Gur and jaggary 4
- 36 Hearing aids 4
- 37 Helmets 4
- 38 Hides and skins, whether in a raw or dressed state 4
- 39 Hosiery goods 4
- 40 Hurricane lanterns, kerosene lamps, glass chimneys 4 and other parts thereof.
- 41 Hydrogenated vegetable oil 4

- 42 Ice 4
- 43 Industrial beltings 4
- 44 Information technology goods as notified by the 4 Government.
- 45 Insecticides, herbicides, weedicides and pesticides 4 other than those specified in serial number 15 of Part III.
- 46 Iron and steel as specified in clause (iv) of section 4 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).
- 47 Jute as specified in clause (v) of section 14 of the 4 Central Sales Tax Act, 1956 (No. 74 of 1956).
- 48 Kirana goods as the State Government may by 4 notification specify.
- 49 Mawa 4
- 50 Mosquito nets 4
- 51 Oilcake including deoiled cake and soyameal 4
- 52 Oilseeds as specified in clause (vi) of section 14 of 4 the Central Sales Tax Act, 1956 (No. 74 of 1956).
- 53 Papad, badi, kudlai, sewai, finger papad and 4 sabudana ke phool.
- 54 Parched gram (Bhune shane) Murmura, Poha and 4 Lai
- 55 Pasteurized milk 4
- 56 Perforated pipes used in drip irrigation system 4
- 57 Plastic/P.V.C. granules 4
- 58 Polystyrene 4
- 59 Products of maize, jowar and tapioca roots that is 4 to say, - (i) All kinds of - (a) starch, (b) finishole (thin boiling starch), (c) dextrin, (d) liquid glucose. (ii) Dextrose monohydrate (iii) Hydrol (iv) Corn steep liquor (v) Dextrose anhydrous (vi) Sorbitol.
- 60 Rajka seeds, charota seeds, babool seeds and babool 4 seed powder.
- 61 Raw silk 4 62 Raw wool 4
- 6 3 (i) Readymade garments, excluding garments of 4 silk fabrics and knited garments. (ii) Readymade cotton hosiery and cotton knitted 4 garments and readymade nylon hosiery
- 64 Safety matches 4
- 65 Sheets, circles and ingots of zink brass and copper 4
- 66 Sports goods 4
- 67 Staple fibre including viscose staple fibre and waste 4 thereof.
- 68 Stitched rajai covers, stitched covers for bed, pillows 4 and cushions
- 69 Straw board 4
- 70 Sugar other than those specified in Schedule I 4
- 71 Sweets and namkeen, mishri, chironji and batasha 4
- 72 Tobacco and tobacco products other than those 4 specified in Schedule I.
- 73 Tractors and tractor trailers 4
- 74 Utensils other than those specified elsewhere in 4 this Schedule.
- 75 Vegetable and edible oil except hydrogenated 4 vegetable oil.
- 76 Wick stove 4

#### PART VI

- 1 Articles including coins made of gold and silver 1
- 2 Bullion and specie 1
- 3 Gold and silver ornaments of personal wear 1
- 4 Precious stones such as diamonds, emeralds, rubies, 1 pearls and sapphires whether they are sold loose or as forming part of any article in which they are set.