

SCHEDULE B

(See section 14)

**LIST OF GOODS SUBJECT TO VALUE ADDED TAX ON TURNOVER OF SALES
OR PURCHASES**

PART I

GOODS TAXABLE AT THE RATE OF 1%

Sl. No	Description of goods
1.	Bullion
2.	Gold Articles
3.	Precious stones including synthetic gems and pearls of all types
4.	Silver articles

PART II

GOODS TAXABLE AT THE RATE OF 4%

Sl. No	Name of the Commodity
1.	Agricultural implements not operated manually or not driven by animal
2.	All equipments for communications 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, rep license 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.	Arecanut powder and betel nut
8.	Bamboo
9.	Bearings
10.	Beedi leaves
11.	Beltings
12.	Bicycles, tricycles, cycle rickshaws & parts
13.	Bitumen
14.	Bone meal
15.	Branded bread
16.	Bulk drugs
17.	Capital goods
18.	Castings
19.	Centrifugal, monobloc and submersible pumps and parts thereof
20.	Chemical fertilizers, pesticides, weedicides and insecticides
21.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory
22.	Coir and Coir products excluding coir mattresses and hand made coir products
23.	Cotton and cotton waste
24.	Crucibles
25.	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956
26.	Drugs and medicines
27.	Edible oils, oil cake and de-oiled cake
28.	Electrodes
29.	Exercise book, graph book and laboratory note book
30.	Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusions of those
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.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower
37.	Hose pipes
38.	Hosiery goods
39.	Husk and bran of cereals
40.	Ice
41.	Incense sticks commonly known as, agarbatti, dhupkathi or dhupbati
42.	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)
43.	IT products including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, cellular phone, SIM card
44.	Kerosene oil sold through PDS
45.	Industrial inputs and packing materials as may be notified by the State Government
46.	Napa Slabs (Rough flooring stones)
47.	Newars
48.	Ores and minerals
49.	Paddy, rice, wheat and pulses
50.	Paper and newsprint
51.	Pipes of all varieties including GI pipes, CI pipes, ductile pipes and PVC pipes
52.	Plastic footwear
53.	Printed material including diary, calendar etc.
54.	Printing ink excluding toner and cartridges
55.	Processed and branded salt
56.	Pulp of bamboo, wood and paper
57.	Rail coaches engines and wagons
58.	Readymade garments
59.	Renewable energy devices and spare parts
60.	Safety matches
61.	Seeds
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 Khandasari
71.	Tamarind
72.	Textile fabric
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, bran oil
79.	Writing instruments

Explanation :- The goods “Sugar”, “Textile Fabric” and “Tobacco” appearing against Sl.Nos. 70, 72 and 73 shall not be subject to levy of tax under this Act until such goods are subject to levy of duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act,1957.

PART III

GOODS TAXABLE AT THE RATE OF 12.5%

(All other goods except those specified in Schedule C)