

FIFTH SCHEDULE

Sl. No.	Description of the goods	Rate of Tax(paise in the rupee)	Remarks
1	All other goods not covered by First, Second, Third and Fourth Schedule	15	<p>i)The rate of tax has been enhanced from 12.5 to 13.5 w.e.f 31-10-09 vide Notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-09.</p> <p>ii)The rate of tax has been enhanced from 13.5 to 14.5 w.e.f 13-09-2013 vide Notification no. FTX.55/2005/Pt/197 dtd. 12-09-13.</p> <p>iii) Rate of tax has been increased from 14.5% to 15% w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016.</p>
2	Works contract	15	Rate of tax has been increased from 14.5% to 15% w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016.
3	Lease transactions	6	<p>i) The rate of tax has been enhanced from 12.5 to 13.5 w.e.f 31-10-09 vide Notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-09.</p> <p>ii) The rate of tax has been reduced from 13.5 to 5 w.e.f. 05-05-10 vide notification no. FTX.55/2005/78 dtd.03-05-10</p> <p>iii) Rate of tax has been increased from 5% to 6% w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016.</p>