

**FOURTH SCHEDULE**  
**List of goods taxable at the point of first sale in the State**

Sl. No.	Description of goods	Rate of tax (paise in the rupee)	Remarks
1.	Crude oil	5	Rate of tax has been increased from 4 to 5 w.e.f. 12-04-2011 vide notification no. FTX.55/2005/Pt-VII/1 Dtd.12-04-2011.
2.	Petroleum coke	5	Rate of tax has been increased from 4 to 5 w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011.
3.	Diesel	23.66 paise in the rupee or Rs.8.75 per litre, whichever is higher.	i)(The rate reduced from 16.5 w.e.f. 08.07.06) ii) Rate increased to 16.5 w.e.f. 04.06.2009 iii) Modified w.e.f. 04-06-2016 vide notification no. FTX.55/2005/Pt-VII/29 Dtd. 02-07-2016. iv) Modified w.e.f. 14-06-17 vide notification no. FTX.25/2008/Pt/111 Dtd. 12-06-17 Prior to that the Sl. was read as –“20 paise in the rupee or Rs.8.75 per litre, whichever is higher.”
4.	Petrol and other motor spirits	32.66 paise in the rupee or Rs.14.00 per litre, whichever is higher.	i) (The rate reduced from 27.5 w.e.f. 08.07.06) ii) Rate increased to 27.5 w.e.f. 04.06.2009 iii) Modified w.e.f. 04-06-2016 vide notification no. FTX.55/2005/Pt-VII/29 Dtd. 02-07-2016. iv) Modified w.e.f. 14-06-17 vide notification no. FTX.25/2008/Pt/111 Dtd. 12-06-17 Prior to that the Sl. was read as “29 paise in the rupee or Rs.14.00 per litre, whichever is

			higher”
5.	<p>(i) *Aviation Turbine Fuel sold to an aircraft with a maximum take off mass of less than forty thousand kilograms operated by scheduled airlines. <i>Explanation:</i> For the purpose of this clause, “schedule airlines” means the airlines which have been permitted by the Central Government to operate any Scheduled air transport service.</p> <p>(ii) Aviation turbine fuel (ATF) not falling under item (i) above</p>	5  23.65*	<p>* Modified the rate of tax from 4 to 5 w.e.f 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011. Prior to this the serial number 5(i) read as follows: <i>Aviation turbine fuel (ATF) sold to a Turbo-Prop Aircraft as specified in clause (iid) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)”</i> <i>*Rate of tax has been increased from 22 to 23.65 w.e.f. 14-06-17 vide notification no.FTX.25/2008/Pt/111 Dtd. 12-06-17</i></p>
6.	Natural gas	14.5	<p>The rate of tax enhanced from 12.5% to 20% w.e.f. 29.08.2005. <i>The rate of tax is reduced from 20% to 12% w.e.f 31-10-09.</i> <i>The rate of tax is enhanced from 12 to 14.5 w.e.f 20-11-2014 vide notification no. FTX.55/2005/Pt-V/276 Dtd. 20-11-2014.</i></p>
7.	(a) LPG for domestic use.*	4	* (a) is inserted w.e.f. 08.02.07 vide Notification No. FTX.128/05/Pt/12
	(b) Liquefied Petroleum Gas (LPG) other than mentioned in (a). *	9	
8.	Bitumen and bitumen emulsion	6	<p>i) The rate reduced from 22% w.e.f. 04.02.08. ii) Rate of tax has been increased from 4 to 5 w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011. iii) Modified w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016. Prior to this Sl. No. 8 was read as</p>

			follows: "Bitumen"
9.	Polyester staple fibre (PSF) and Dimethyle tetraphalate (DMT) acrylic fibre	5	Rate of tax has been increased from 1to 5 w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011.
10.	Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liquor, cordials, bitters and wines, or a mixture containing any of these, as also beer, ale, porter, cider, Perry and other similar potable fermented liquors <u>except rum sold to defence personnel in Defence Service Canteens strictly for personal consumption.</u>	40	i) Underlined portion inserted w.e.f. 08.08.2005 The rate enhanced to 27% from 24% w.e.f. 01.04.08." *The rate of tax has been enhanced to 30 from 27 w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011. ii) Modified and the rate of tax has been enhanced to 30 from 40 w.e.f. 01-09-2016 vide notification no. LGL6/2003/160 DTD. 26-08-2016.
10A.	Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liquor, cordials, bitters and wines, or a mixture containing any of these, as also beer, ale, porter, cider, Perry and other similar potable fermented liquors except rum sold to defence personnel in Defence Service Canteens strictly for personal consumption.	19.25 paise in the rupee(on maximum retail price printed on the package)	
11.	Country Spirit	30*	*The rate of tax has been enhanced to 30 from 27 w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011.
12.	Molasses	22	
13.	Lottery tickets	22	
14.	Narcotics	22	
15.	Onion, Garlic, Ginger & other dried vegetables	0	w.e.f. 01.04.2008
16.	Potato	0	-do-
17.	Rice <u>including broken rice</u> and <u>wheat.</u>	0	-do-
18.	Pulses	0	-do-
19.	Flour, Atta, maida, suji and besan	0	-do-
20.	Tea	5	Rate of tax has been increased from 4 to 5 w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011.
21.	Drug and medicines <u>including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings</u> (On Maximum Retail Price basis)  Explanation:- The expression "drugs and medicines" shall not include products capable of being used as cosmetics and toilet preparations including tooth paste, tooth powder, cosmetics, toilet articles and soaps."	4*	*The rate reduced to 4% from 6% w.e.f. 15.02.07. Underline portion inserted w.e.f. 08.08.2005 Explanation inserted w.e.f. 29.07.2005 <b>Sl. No. 21 has been omitted w.e.f. 31-10-09</b>
22.	Biscuits (On Maximum Retail Price basis)	4*	Deleted w.e.f. 04.02.08

23.	<p>(a) Pre-owned cars having engine capacity upto 1000 cc</p> <p>b) Pre-owned cars having engine capacity above 1000 cc  <i>Explanation 1.</i>— Pre-owned cars under this entry means an used car registered under the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and purchased by a dealer for re-sale.  <i>Explanation 2.</i>— For the purpose of this entry, the amount of tax as specified in column (3) is payable on per car basis in lieu of the paise in the rupee.  <i>Explanation 3.</i>— Where the liability to pay tax in respect of the sale of a pre-owned car arises under this Act and the transfer of ownership is required to be caused in the certificate of registration of such car or a new registration mark is required to be assigned to such car in the State under the Motor Vehicles Act, 1988 (Act No. 59 of 1988), no Registering Authority shall cause the transfer of ownership in the certificate of registration or assign a new registration mark to such pre-owned car unless the copy of the sale bill/invoice of the dealer registered under this Act showing charging of the amount of tax on the sale of such pre-owned car is produced before such Registering Authority or the proof of full payment of tax is produced in accordance with the Fourth Schedule appended to the Act in respect of the sale transaction of such vehicle.</p>	<p>Rs. 6000 per car</p> <p>Rs. 10000* per car</p>	<p>i) Inserted w.e.f. 08.08.2005.  ii) The rate of tax has been enhanced from Rs.3000.00 to Rs. 6000 w.e.f. 04-07-2016 vide notification no. FTX.55/2005/Pt-VII/29 Dtd. 02-07-2016.</p> <p>The rate of tax has been enhanced from Rs.5000.00 to Rs. 10000.00 w.e.f 30-09-15 vide notification No.LGL.6/2003/ 134 Dtd. 30-09-15</p>
24	<p>(i) Kerosene sold through PDS.  (ii) Kerosene other than as mentioned in (i) above</p>	<p>2  12.5*</p>	<p>Inserted w.e.f. 06.07.06.  *Inserted w.e.f. 16.06.08</p>
	Bamboo.	5	<p>Inserted w.e.f. 04.02.08.  Rate of tax has been increased from 4 to 5 w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011.</p>
26	Furnace oil	6	<p>i)Rate of tax has been increased from 4 to 5 w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011.  ii) 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>
27*	<p>i) Cheroots, cigar, bidi and smoking mixure</p> <p>ii) Tobacco and tobacco products excluding items mentioned in clause (i) and (iii) above</p> <p>iii) Cigarettes  (a) Filter cigarettes of length (including the length of the filter, the length of the filter being 11 mm or its actual length, whichever is more) exceeding 75 mm</p>	<p>30</p> <p>20</p> <p>w.e.f. 10-08-16 Rs. 1850.00 per thousand stick  Up to 09-08-</p>	<p>i) Inserted w.e.f 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011.  ii)*Modified w.e.f. 26-06-2013 vide Notification no. FTX.128//2005/Pt/51</p>

		2016 Rs.1,600 per thousand sticks	Dtd. 25-06-2013. Prior to this the sl.27 was read as follows- "Tobacco and tobacco products including cigarettes, cheroots, cigar, biri, smoking mixture, scented tobacco, zarda, sada, khoini, tobacco mixed pan masala, guthka and the like."
(b) Filter cigarettes of length (including the length of the filter, the length of the filter being 11mm or its actual length, whichever is more) exceeding 70 mm but not exceeding 75 mm		W.e.f. 10.08.16 Rs.1,450 per thousand stick Up to 09-08-2016 Rs.1,225 per thousand sticks	The rate of tax of sl. no. 27(i) has been enhanced from 25 to 30. w.e.f 20-11-2014 vide notification no. FTX.55/2005/Pt- V/276 Dtd. 20-11- 2014.
(c) Filter cigarettes of length (including the length of the filter, the length of the filter being 11mm or its actual length, whichever is more) exceeding 65mm but not exceeding 70 mm		W.e.f. 10.08.16 Rs.975 per thousand stick Up to 09-08-2016 Rs.810 per thousand sticks	iii)Modified w.e.f. 04-07-2016 vide notification no. FTX.55/2005/Pt- VII/31 Dtd. 02-07- 2016. Prior to this the Sl. No. 27 was read as follows:
(d) Filter cigarettes of length (including the length of the filter, the length of the filter being 11mm or its actual length, whichever is more) exceeding 60mm but not exceeding 65 mm		w.e.f. 10- 08-16 Rs.775 per thousand sticks Up to 09-08- 2016 Rs.550 per thousand sticks	i)Cigarettes, cheroots, cigar, bidi and smoking mixture
(e) Other than filter cigarette not exceeding 65 mm		Rs.750 per thousand sticks.	ii)Tobacco and tobacco products including scented tobacco, zarda, sada, khoini, tobacco mixed pan masala, guthka and the like but excluding items mentioned in clause (i) above.
(f) Cigarettes not falling in any of the above		w.e.f 10-8-16 Rs.1,850 per thousand stick Up to 09-08-16 Rs.1,600 per thousand sticks	iv) Modified w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt- VII/63 Dtd. 10-08- 2016.