

THIRD SCHEDULE

SL No.	Description	Rate of tax (paise in the rupee)	Remarks
1	Gold ornaments excluding locally handmade gold jewellery	2	<p>i) Rate reduced to 1% from 2% w.e.f. 04.02.08.</p> <p>ii) Modified w.e.f 30-09-15 vide notification No.LGL.6/2003/ 134 Dtd. 30-09-15</p> <p>Prior to this Sl. No.1 was read as follows: <i>Gold ornaments</i></p> <p>iii)Rate of tax enhanced form 1% to 2% w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016.</p>
2	Silver and silver items including silver bullion but excluding locally handmade silver jewellery	1	<p>Modified w.e.f 30-09-15 vide notification No.LGL.6/2003/ 134 Dtd. 30-09-15</p> <p>Prior to this Sl. No.2 was read as follows: <i>Silver and silver items including silver bullion</i></p>
3	Precious stones	*1	*Rate reduced to 1% from 2% w.e.f. 04.02.08.
4	(i)Gold bullion sold through Metals and Minerals Trading Corporation of India (MMTC), Guwahati.	0.75	i)Rate reduced to 1% from 2% w.e.f. 04.02.08.
	(ii)Gold Bullion other than those mentioned at (i)	1	<p>ii)Modified w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016.</p> <p>Prior to this sl. No. 4 read as follows: <i>Bullions excluding silver bullions</i></p>
5	Platinum whether as part of the jewellery or otherwise	*1	*Rate reduced to 1% from 2% w.e.f. 04.02.08.
6	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) excluding Crude Oil. *	4	<p>i)Inserted w.e.f. 31-10-2009 vide notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-2009.</p> <p>The words “<i>excluding Crude Oil</i>” has been inserted vide notification no.</p>

			FTX.55/2005/Pt-VII/1 Dtd.12-04-2011. ii)*Omitted w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011.
7	Locally handmade gold and silver jewellery	0.5	Inserted w.e.f 30-09-15 vide notification No.LGL.6/2003/134 Dtd. 30-09-15
8	Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), other than those covered by First and Fourth Schedule.		Inserted w.e.f. 04-07-2016 vide notification no. FTX.55/2005/Pt-VII/29 Dtd. 02-07-2016.
9	Gur, jiggery and edible variety of rub-gur	2	Inserted w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016.
10	Baby feeding bottles and nipples	2	Inserted w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016.
11	Kerosene stove and their parts	2	Inserted w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016.