



			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.
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>	30*	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.
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 and 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.	(a) Pre-owned cars having engine capacity upto 1000 cc  (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	Rs. 3000 per car  Rs. 5000 per car	Inserted w.e.f. 08.08.2005.
24	(i) Kerosene sold through PDS. (ii) Kerosene other than as mentioned in (i) above	2 12.5*	Inserted w.e.f. 06.07.06. *Inserted w.e.f. 16.06.08
	Bamboo.	5	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.
26	Furnace oil	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.
27*	(i) Cigarettes, cheroots, cigar, bidi and smoking mixture  (ii) Tobacco and tobacco products including scented tobacco, zarda, sada, khoini, tobacco mixed pan	25  20	Inserted w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011.

	masala, guthka and the like but excluding items mentioned in clause (i) above.	*Modified w.e.f. 26-06-2013 vide Notification no. FTX.128//2005/Pt/51 Dtd. 25-06-2013. Prior to this the sl.27 was read as follows- <i>“Tobacco and tobacco products including cigarettes, cheroots, cigar, biri, smoking mixture, scented tobacco, zarda, sada, khoini, tobacco mixed pan masala, guthka and the like.”</i>
--	--	---