

SIXTH SCHEDULE

Sl. No.	Description of works contract	Percentage of deduction under Section 11(c) not more than
(1)	(2)	(3)
1.	Fabrication and installation of plants and machinery.	15%
2.	Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlines etc.	20%
3.	Fabrication and installation of cranes and hoists	15%
4.	Fabrication and installation of elevators (lifts) and escalators.	15%
5.	Fabrication and installation of rolling shutters and collapsible gates.	15%
6.	Civil works like construction of building, bridges, road, rail roads etc.	25%
7.	Installation of doors, doorframes, windows, window frames and grills.	25%
8.	Supplying and fixing of tiles, slabs, stones and sheets.	30%
	(i) Supplying and fixing of Mosaic tiles	20%
	(ii) Supplying and fixing of marble slab, polished granite stone and tiles (other than mosaic tiles)	20%
	(iii) Supply and fixing of slabs, stones and sheets other than those specified at item (i) and (ii) above	20%
9	Supplying and installation of air-conditioning equipments including deep-freezers, cold storage plants, humidification plants and dehumidifiers.	20%
10.	Supplying and installation of air-conditioner and air-coolers.	20%
11.	Supplying and fitting of electrical goods, supply and installation of electrical equipment including transformers.	10%
12.	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration.	15%
13.	Construction of railway coaches on under-carriage Supplied by railway.	20%
14.	Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers.	20%

15.	Sanitary fitting for plumbing for drainage etc.	15%
16.	Printing and polishing.	15%
17.	Construction of bodies of motor vehicles and construction of trailers.	25%
18.	Insulation and lining of equipment, plant and machinery instruments, appliances of buildings	15%
19.	Providing and laying of pipes for purposes other than those specified in serial number 15 of this schedule.	15%
20.	(i) Providing and laying pipes (other than steel pipes) for purposes other than those specified in serial number 15 of this schedule	15%
	(ii) Providing and laying of steel pipes for purpose other than those specified in serial number 15 of this schedule	15%
	(iii) Providing and boring, drilling and fitting of all types of pipes.	30%
21.	Programming and providing of computers software.	15%
22.	Fabrication, testing and reconditioning of metallic gas cylinders	20%
23.	Tyre re-treading	15%
24.	Processing and supplying of photograph, photo prints, photo negatives (including photographing with camera, X-ray and other scanning materials).	15%
25.	Supplying and installation of electronic instruments, equipment, apparatus, appliances & devices.	10%
26.	Supplying and installation of fire fighting equipment and devices.	10%
27.	Electroplating and anodising.	25%
28.	Bowling, canning and packing of goods.	25%
29.	Lamination, rubberisation, coating and similar process.	25%
30.	Printing and block making.	20%
31.	Supply and erection of weighing machines and weigh bridges.	15%
32.	Supply and installation of submersible and centrifugal pump sets.	20%
33.	Dyeing and printing Textiles.	20%
34.	Construction on tankers on motor vehicles, chassis.	20%

35.	Supply and fixing of door and window curtains including Venetian blinds and nets.	15%
36.	Works/ contract not covered by serial number 1 to 35	20%
37.	Composite contracts involving two or more of the above categories	25%