

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	13.5	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
2	Works contract	13.5	Do
3	Lease Transactions	5	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. The rate has been reduced from 13.5% to 5% w.e.f 5-05-2010 vide Notification no. FTX.55/2005/78 DTD. 03-05- 2010