

THIRD SCHEDULE

SL No.	Description	Rate of tax (paise in the rupee)	Remarks
1	Gold ornaments	*1	*Rate reduced to 1% from 2% w.e.f. 04.02.08.
2	Silver and silver items including silver bullion	1	
3	Precious stones	*1	-do-
4	Bullions excluding silver bullions	*1	-do-
5	Platinum whether as part of the jewellery or otherwise	*1	-do-
6	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) excluding Crude Oil. *	4	Inserted w.e.f. 31-10-2009 vide notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-2009. The words “excluding Crude Oil” has been inserted vide notification no. FTX.55/2005/Pt-VII/1 Dtd.12-04-2011. *Omitted w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011.