

THE KERALA GENERAL SALES TAX  
(AMENDMENT) ACT, 1980

(Act 19 of 1980)

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**THE KERALA GENERAL SALES TAX  
(AMENDMENT) ACT, 1980**

(Act 19 of 1980)

*An Act further to amend the Kerala General Sales Tax Act, 1963.*

*Preamble.*—WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Thirty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1980.

(2) Clause (a) of section 3 and sections 4, 5, 7, 9, 10 and 12 shall be deemed to have come into force on the 1st day of April, 1980 and the remaining provisions of this Act shall come into force at once.

2. *Amendment of section 2.*—In section 2 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in clause (vii), the words “of a business nature” shall be omitted.

3. *Amendment of section 5.*—In section 5 of the principal Act,—

- (a) in subsection (1), for the words “twenty-five thousand rupees”, the words “thirty-five thousand rupees” shall be substituted;
- (b) in subsection (3), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the goods sold are capable of being used as component part of any of the goods mentioned in the First Schedule”.

4. *Amendment of section 5A.*—In section 5A of the principal Act,—

- (a) in subsection (2), for the words “twenty-five thousand rupees”, the words “thirty-five thousand rupees” shall be substituted;
- (b) in subsection (3), for the words “twenty-five thousand rupees” and “thirty thousand rupees”, the words “thirty-five thousand rupees” and “forty thousand rupees” shall respectively be substituted.

5. *Amendment of section 7.*—In section 7 of the principal Act, in subsection (1), for the words “twenty-five thousand rupees” and “thirty thousand rupees”, the words “thirty-five thousand rupees” and “forty thousand rupees” shall respectively be substituted.

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\*Received the assent of the Governor on the 12th day of September, 1980 and published in the Kerala Gazette Extraordinary No. 654 dated 16th September, 1980.

6. *Amendment of section 10.*—In section 10 of the principal Act, in subsection (1), after the words “make an exemption or reduction in rate,”, the words “either prospectively or retrospectively,” shall be inserted.

7. *Amendment of section 13.*—In section 13 of the principal Act, in subsection (1), for the words “twenty-five thousand rupees”, the words “thirty-five thousand rupees” shall be substituted.

8. *Amendment of section 14.*—In section 14 of the principal Act, for subsection (2), the following subsection shall be substituted, namely:—

“(2) If the prescribed authority after making such enquiries as it may consider necessary is satisfied—

(a) that the application is in order;

(b) that the particulars furnished therein are correct; and

(c) that the security, if any, required to be furnished under subsection (2A) has been furnished,

it shall register the applicant and issue to him a certificate in the prescribed form.”

9. *Amendment of section 17.*—In section 17 of the principal Act,—

(a) in subsection (4),—

(i) for the word, brackets and figure “subsection (3)”, the words, brackets, figures and letter “subsections (3) and (4A)” shall be substituted;

(ii) in the second proviso, after the words “penalty has been imposed”, the words and figures “or from whom a sum of money has been accepted under section 47” shall be inserted;

(b) after subsection (4), the following subsection shall be inserted, namely:—

“(4A) Notwithstanding anything to the contrary contained in subsection (3), in the case of a co-operative society registered or deemed to be registered under the Kerala Co-operative Societies Act, 1969 (21 of 1969), the assessing authority shall make the final assessment for the year 1980-81 and for every subsequent year on the basis of the return furnished by that society, if such return is duly supported by the audit report of such society issued by the Registrar of Co-operative Societies:

Provided that the provisions of this subsection shall not apply if the audit report of the co-operative society issued by the Registrar of Co-operative Societies is not furnished within a period of three years from the expiry of the year to which it relates:

Provided further that the provisions of this subsection shall not apply in the case of a co-operative society which has been punished or on which a penalty has been imposed or from which a sum of money has been accepted under section 47 for evasion of tax for the year for which the return has been furnished;”;

(c) in subsection (9), after the brackets and figure “(4),” the brackets, figure and letter “(4A),” shall be inserted.

10. *Amendment of section 18.*—In section 18 of the principal Act,—

(a) to subsection (1A), the following provisos shall be added namely:—

“Provided that in the case of a co-operative society registered or deemed to be registered under the Kerala Co-operative Societies Act, 1969 (21 of 1969), the assessing authority shall determine the amount of tax payable in respect of the year 1980-81 and each subsequent year on the basis of the return and the latest audit report of the society issued by the Registrar of Co-operative Societies and furnished by such society :

Provided further that the provisions of the foregoing proviso shall not apply in the case of a co-operative society which has been punished or on which a penalty has been imposed or from which a sum of money has been accepted under section 47 for evasion of tax for the year for which the return has been furnished. ’ :

(b) after subsection (2), the following subsection shall be inserted, namely:—

“(2A) Notwithstanding anything to the contrary contained in subsection (2), the assessing authority shall accept the return submitted by any dealer whose total turnover as assessed under subsection (2) according to the latest completed assessment does not exceed one lakh rupees and determine the amount of tax payable by the dealer on the basis of such return :

Provided that the provisions of this subsection shall not apply if the tax due as specified in the return is less than the tax assessed according to the latest completed assessment by more than—

(a) twenty-five per cent, if the tax so assessed is not more than two hundred rupees ;

(b) twenty per cent, if the tax so assessed is more than two hundred rupees, but less than five hundred rupees ;

(c) ten percent, if the tax so assessed is not less than five hundred rupees :

Provided further that the provisions of this subsection shall not apply in the case of a dealer who has been punished or on whom a penalty has been imposed or from whom a sum of money has been accepted under section 47 for evasion of tax for the year for which the return has been submitted.”.

11. *Amendment of section 23.*—In section 23 of the principal Act, after subsection (3), the following subsections shall be inserted, namely:—

“(4) Where, as a result of any order in appeal or revision or any rectification under section 43, any dealer or other person is not liable to pay the tax assessed or any other amount, the levy of penal interest for the non-payment of such tax or other amount shall be cancelled and if any amount of such penal interest has been collected, it shall be refunded to the dealer or other person, as the case may be.

(5) Where, as a result of any order in appeal or revision or any rectification under section 43, any tax assessed or any other amount due from any dealer or other person has been reduced, the penal interest levied for the nonpayment of such tax or other amount shall be proportionately reduced and if any amount of penal interest in excess of such reduced penal interest has been collected, such excess shall be refunded to the dealer or other person, as the case may be.

(6) The provisions of subsections (4) and (5) shall, so far as may be, apply, in respect of penal interest levied for the non-payment of tax provisionally assessed which has been reduced in part or in full as a result of final assessment.”

12. *Amendment of section 34.*—In subsection (1) of section 34 of the principal Act, for the words, brackets and figures “subsection (3) of section 17”, in both the places where they occur, the words, brackets, figures and letter “subsection (3) or subsection (4A) of section 17” shall be substituted.

13. *Amendment of section 45A.*—In subsection (1) of section 45A of the principal Act, the *Explanation* shall be numbered as *Explanation I* and after that *Explanation*, the following *Explanation* shall be inserted, namely:—

“*Explanation II.*—For the purposes of this subsection, the expression “assessing authority” includes any officer not below the rank of Sales Tax Officer specified by the Government in this behalf by notification in the Gazette.”

14. *Substitution of new section for section 46A.*—for section 46A of the principal Act, the following section shall be substituted, namely:—

“46A. *Penalty for illegal collection of tax.*—(1) If any person collects any sum by way of tax or purporting to be by way of tax in contravention of subsection (2) or subsection (3) of section 22, he shall be liable to pay penalty not exceeding five thousand rupees and any sum collected by the person by way of tax or purporting to be by way of tax in contravention of subsection (2) or subsection (3) of section 22 shall be liable to be forfeited to the Government by an order issued by the assessing authority after giving such person an opportunity to show cause why such penalty or forfeiture shall not be ordered:

Provided that no penalty or forfeiture shall be ordered under this subsection if the assessing authority is satisfied that the sum collected has been returned to the person from whom it was collected.

(2) Where any sum is forfeited to the Government under subsection (1), any person from whom the amount was collected in contravention of the provisions of subsection (2) or subsection (3) of section 22 may apply to the assessing authority for reimbursement of such sum and the amount shall be reimbursed to such person in the prescribed manner.

(3) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed or forfeiture has been ordered under this section."

15. *Substitution of new Schedule for First Schedule.*—For the First Schedule to the principal Act, the following Schedule shall be substituted, namely:—

THE FIRST SCHEDULE

[Goods in respect of which single point tax is leviable under subsection (1) or subsection (2) of section 5]

<i>Sl. No.</i>	<i>Description of goods</i>	<i>Point of levy</i>	<i>Rate of tax</i>
(1)	(2)	(3)	(4)
<i>Meat and meat preparations</i>			
1	Meat kept in cold storage, chilled or frozen and dried or smoked	At the point of first sale in the State by a dealer who is liable to tax under section 5	6
2	Meat and preparations of meat and meat offals sold in air-tight containers	do.	10
<i>Dairy products</i>			
3	Milk products, including milk powder, baby food, ghee, cheese and butter	At the point of first sale in the State by a dealer who is liable to tax under section 5	10
<i>Fish and fish preparations</i>			
4	(i) Prawns, crustaceans, molluscs, frogs and frog legs, not falling under item (ii) below	At the point of last purchase in the State by a dealer who is liable to tax under section 5	5
	(ii) Prawns, crustaceans, molluscs, frogs and frog legs, canned or tinned or frozen or otherwise processed	do.	5

(1)	(2)	(3)	(4)
5	Fish and fish preparations, sold in air-tight containers	At the point of first sale in the State by a dealer who is liable to tax under section 5	10
6	Foods, including preparations of birds, eggs, animal blood, prawns, crustaceans and molluscs, sold in air-tight containers	do.	10
<i>Cereals and cereal preparations</i>			
7	Rice products and wheat products <i>Explanation</i> — "Rice products" means parched, puffed or beaten rice and "wheat products" means maida, atta, suji, rava, resultant atta and bran	do.	4
8	Biscuits sold under brand names (Patented.)	do.	10
9	Biscuits not specified in item 8 and bakery products excluding bread	do.	5
10	Pulses other than those coming under declared goods	do.	4
<i>Fruits and vegetables</i>			
11	Cashewnut with shell	At the point of last purchase in the State by a dealer who is liable to tax under section 5	5
12	Cashew kernel	At the point of first sale in the State by a dealer who is liable to tax under section 5	5
13	Coconuts (other than those coming under declared goods)	At the point of last purchase in the State by a dealer who is liable to tax under section 5	5
14	Tamarind	At the point of first sale in the State by a dealer who is liable to tax under section 5	6

(1)	(2)	(3)	(4)
15	Fruits, vegetables, roots, tubers, cereals, flour and starch, preserved or prepared and sold in airtight containers	At the point of first sale in the State by a dealer who is liable to tax under section 5	10
16	Tapioca	At the point of last purchase in the State by a dealer who is liable to tax under section 5:	2
<p>Provided that a dealer shall not be liable to pay tax under this Act in respect of tapioca, if his turnover of the purchase of tapioca within the State is less than thirty-five thousand rupees and such tapioca is sold for domestic consumption and for use as food materials:</p>			
<p>Provided further that an authorised retail distributor appointed under the Kerala Rationing Order, 1966, shall not be liable to pay tax under this Act in respect of tapioca sold to ration card holders, whatever be his turnover.</p>			
17	Sugarcane	At the point of last purchase in the State by a dealer who is liable to tax under section 5	5
18	Chicory	At the point of first sale in the State by a dealer who is liable to tax under section 5	6
<i>Sugar preparations</i>			
19	Jaggery other than palmgur	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
20	Confectionery, including toffees and chocolates	do.	10
<i>Coffee, tea, spices and manufactures thereof</i>			
21	Coffee, that is to say any one of the forms of coffee such as coffee beans, coffee seeds (raw or roasted), coffee powder, but not including coffee drink	At the point of first sale in the State by a dealer who is liable to tax under section 5	6
22	Green tea leaves and manufactured tea	do.	5

(1)	(2)	(3)	(4)
<i>Explanation.</i> —Where a tax has been levied in respect of manufactured tea, the tax, if any, levied and collected in respect of green tea leaves from which such manufactured tea is produced shall be refunded			
23	(i) Garbled pepper } (ii) Ungarbled pepper }	At the point of last purchase in the State by a dealer who is liable to tax under section 5	6
24	Cardamom	At the point of first sale in the State by a dealer who is liable to tax under section 5	5
25	Green and dried ginger	At the point of last purchase in the State by a dealer who is liable to tax under section 5	4
26	Turmeric	At the point of first sale in the State by a dealer who is liable to tax under section 5	6
27	Spices (including chillies and corriander seed) not falling under any other items in this Schedule	do.	8
28	Kacholam	At the point of last purchase in the State by a dealer who is liable to tax under section 5	6
<i>Feeding stuff for animals</i>			
29	Coconut oil cake	At the point of first sale in the State by a dealer who is liable to tax under section 5	5
30	Cattle feed (including gingili oil cake and groundnut oil cake and rice bran) and poultry feeds	do.	5

(1)	(2)	(3)	(4)
31	Neem cake	At the point of first sale in the State by a dealer who is liable to tax under section 5	5
<i>Beverages</i>			
32	Ice	do.	5
33	Non-alcoholic drinks, squashes, sauces and beverages, bottled or canned and sold under brand name	do.	10
<i>Explanation.</i> —Powders and tablets used for the preparations of non-alcoholic drinks shall, whether or not they are bottle or canned, be liable to tax under this item or item 34			
34	Aerated waters, non-alcoholic drinks and squashes, sauces and beverages, bottled or canned, not falling under item 33	do.	5
35	Foreign liquor	do.	50
36	Liquor other than foreign liquor, arrack and toddy	do.	40
<i>Explanation (1).</i> —“Liquor” means and includes toddy, wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, cocoa-brandy, arrack and all other distilled or spirituous or fermented beverages brought into are produced or manufactured in the State.			
<i>Explanation (2).</i> —“Foreign liquor” means any liquor manufactured in any country other than India and brought to India.			
37	Vinegar	do.	8
<i>Rubber</i>			
38	Rubber excluding synthetic rubber	At the point of last purchase in the State by a dealer who is liable to tax under section 5	5

(1)	(2)	(3)	(4)
39	Rubber products other than those specifically mentioned in this Schedule	At the point of first sale in the State by a dealer who is liable to tax under section 5	10
40	Synthetic rubber and its products and mixture of rubber and synthetic rubber and its products	do.	12
<i>Textile fibres</i>			
41	Sewing thread, twisted yarn and such other yarn or thread, not coming under declared goods and not mentioned elsewhere in this Schedule	do	3
42	Artificial silk yarn and staple fibre yarn	do.	2
43	Synthetic polyester fibre	do.	2
44	Aloe yarn and its products	At the point of last purchase in the State by a dealer who is liable to tax under section 5	2
<i>Iron and steel articles not falling under any other items in the Schedule</i>			
45	Iron and steel articles, not mentioned elsewhere in this Schedule or the Second Schedule	At the point of first sale in the State by a dealer who is liable to tax under section 5	6
46	G. I. Pipes and Cast Iron Pipes <i>Crude animal and vegetable materials not falling under any other items in this Schedule</i>	do.	4
47	Areca nut	At the point of last purchase in the State by a dealer who is liable to tax under section 5	6
48	Nuxvomica	do.	6
49	Beedi leaves	At the point of first sale in the State by a dealer who is liable to tax under section 5	5

(1)	(2)	(3)	(4)
<i>Petroleum and petroleum products</i>			
50	Motor spirit other than petrol and aviation gasoline	At the point of sale in the State by any oil company liable to tax under section 5, except where the sale is by any oil company to another oil company	20
51	Petrol other than Naphtha	do.	15
52	Aviation gasoline	do.	12
53	Aviation turbine fuel	do.	8
54	Naphtha	do.	5
55	Kerosene	do.	4
56	Furnace oil	do.	5
<i>Explanation.</i> —For the purposes of Sl. Nos. 50 to 56 above, “oil company” means Cochin Refineries Ltd., Indian Oil Corporation Ltd., Bharat Petroleum Corporation Ltd., Caltex Oil Refining (India) Ltd., Hindustan Petroleum Corporation Ltd., Indo-Burmah Petroleum Company Ltd. and includes such other Company as the Government may from time to time, by notification in the Gazette, specify in this behalf.			
57	Lubricating oils, greases, break fluid, transformer oil and other quenching oils	At the point of first sale in the State by a dealer who is liable to tax under section 5	7
<i>Gas, natural and manufactured</i>			
58	Liquified petroleum gas	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
59	Industrial gas such as oxygen, acetylene, nitrogen and carbon-dioxide	do.	7
<i>Fixed vegetable oils and fats</i>			
60	Coconut oil	do.	5

(1)	(2)	(3)	(4)
61	All edible oils including refined or hydrogenated oil and margarene, except cocoanut oil	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
<i>Chemical elements and compounds</i>			
62	Menthol	do.	8
63	Glycerene	do.	6
64	Camphor	do.	6
65	All acids	do.	6
66	Titanium dioxide	do.	10
67	Caustic soda and caustic potash	do.	8
68	Soda ash	do.	8
69	Sodium sulphate	do.	8
70	Sodium silicate	do.	8
71	Chemicals not elsewhere specified in this Schedule	do.	8
<i>Dyeing, tanning and colouring materials</i>			
72	Paints, colours, lacquers, varnishes, pigments, polishes, indigo, enamel, putty, bale oil, white oil, turpentine oil, thinners, emers and paint brushes	do.	7
73	Dye stuff	do.	7
<i>Medicinal and pharmaceutical products</i>			
74	Allopathic medicines	do.	6
75	Other medicines and drugs including Ayurvedic, Homoeopathic, Sidha and Unani preparations	do.	6
76	Surgical cotton, absorbant cotton and wool I. P. bandage	do.	6
<i>Essential oils and perfume materials</i>			
77	Lemongrass oil	At the point of last purchase in the State by a dealer who is liable to tax under section 5	6
78	Laurel oil	do.	5

(1)	(2)	(3)	(4)
79	Tooth powder and tooth paste	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
80	Talcum powder, other perfumeries and cosmetics, not falling under any other item in this Schedule	do.	10
81	Soap	do.	5
82	Detergent powders, flakes and liquid and laundry brightness	do.	8
83	Denatured spirit	do.	8
<i>Fertilisers—manufactured</i>			
84	(i) Ammonium Sulphate	At the point of first sale in the State by a dealer who is liable to tax under section 5	2
	(ii) Ammonium Sulphate Nitrate		
	(iii) Urea		
	(iv) Ammonium Chloride		
	(v) Sodium Nitrate		
	(vi) Calcium Ammonium Nitrate		
	(vii) Super Phosphate Single		
	(viii) Super Phosphate Triple		
	(ix) Kotka Phosphate		
	(x) Dicalcium Phosphate		
	(xi) Potassium Chloride (Muriate of Potash)		
	(xii) Sulphate of Potash		
	(xiii) Mono Ammonium Phosphate		
	(xiv) Di Ammonium Phosphate		
	(xv) Ammonium Phosphate Sulphate of any description		
	(xvi) Nitro Phosphate of any description		
	(xvii) N. P. K. Complex of various grades		

(1)	(2)	(3)	(4)
	(xviii) Bone meal		
	(xix) Urea Ammonium Phosphate		
	(xx) Fused Calcium Magnesium Phosphate		
	(xxi) Rock Phosphate		
	(xxii) Chillion Nitrate		
	(xxiii) Dolomite		
	(xxiv) Ultraphos		
	(xxv) Mazoon Phosphate		
	(xxvi) Calcium Carbonate		
	(xxvii) Any mixture of one or more of the articles mentioned in items (1) to (xxvi) above, with or without the addition of other articles (on the turn over relating to components thereof, which have not already suffered tax.)		
	<i>Explosives and pyrotechnic products</i>		
85	Fire works including coloured matches	At the point of first sale in the State by a dealer who is liable to tax under section 5	12
	<i>Plastic Materials, etc.</i>		
86	Cellophane	do.	6
	<i>Chemical materials and products not falling under any other item in the Schedule</i>		
87	Pesticides and plant protection chemicals	do.	4
	<i>Leather, leather manufacture</i>		
88	All kinds of suit cases, brief cases and vanity bags when sold at a price of Rs. 50 and above	do.	10

(1)	(2)	(3)	(4)
89	Leather good of all kinds, not specified in item No. 88 above (other than hand-made foot-ware when sold at a price not exceeding Rs. 5)	At the point of first sale in the State by a dealer who is liable to tax under section 5	
	<i>Rubber manufacture not falling under any other item in this Schedule</i>		
90	Tyres and tubes for motor vehicles, including trucks and buses	do.	15
91	Tyres and tubes for motor cycles, motor-scooters, mopeds and motoretters	do.	15
92	Tyres and tubes for cycles and tandem cycles	do.	6
93	Foamed rubber sheets, cushions, pillows and other articles of foamed rubber	do.	15
	<i>Wood and cork manufactures</i>		
94	Splints and veneers	do.	4
95	Plywood, veneer plywood and hard boards	do.	7
96	Tea chests	do.	6
	<i>Explanations:—The planks and panels, which form the chest when assembled; will come under tea chests for the purpose of this entry.</i>		
	<i>Paper, paper board and manufacture thereof</i>		
97	Paper (other than newsprint), card boards and their products	do.	8
	<i>Textile yarns, Fabrics and related articles</i>		
98	Coconut fibre, coir yarn, coir products, and bonded fibre fabrics of coir	At the point of last purchase in the State by a dealer who is liable to tax under section 5	2

(1)	(2)	(3)	(4)
99	Rubberised coir products	At the point of first sale in the State by a dealer who is liable to tax under section 5	6
100	Bonded fibre fabrics other than those made of coir	do.	10
101	Silk fabrics, that is to say, all varieties of fabrics manufactured either wholly or partly from silk including embroidery in piece, in strips or in motifs, but not including such fabrics on which duty of excise is leviable under sub-section (i) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957)	At the point of first sale in the State by a dealer who is liable to tax under section 5	7
<i>Non-metallic mineral manufactures not falling under any other item in this Schedule</i>			
102	Cement	do.	8
103	Asbestos sheets and products	do.	10
104	Bricks and tiles (kiln burnt)	do.	5
105	Glazed tiles, mosaic tiles, marble tiles, marble slabs and chips	do.	15
106	Spectacles, glasses, goggles, rough blanks, lenses, framed attachment parts and accessories thereof	do.	7
107	Mirrors	do.	10
108	Chinaware and porcelain ware	do.	10
109	Clay products	do.	4
110	Bangles, excluding those made of gold, silver and other metals	do.	5
111	Glassware	do.	10
112	Precious stones, namely, diamonds, emeralds, rubies, real pearls and sapphires, synthetic or artificial precious stones/pearls, artificial or cultured	do.	5

(1)	(2)	(3)	(4)
113	Water supply and sanitary equipments and fittings	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
114	Water meters and parts and accessories thereof	do.	8
	<i>Non-ferrous metals</i>		
115	Aluminium, aluminium alloys and all articles made of aluminium or/and aluminium alloys	do.	8
116	Tin including tin sheets and tin plates	do.	8
	<i>Manufacture of metals not falling under any other item in this Schedule</i>		
117	Stainless steel products	do.	7
118	Pressure cooker	do.	9
119	Welding rods and arc carbon	do.	9
120	Trunks, iron or steel	do.	8
121	All metallic products other than those specified elsewhere in this Schedule or the Second Schedule <i>Machinery other than electric</i>	do.	8
122	Internal combustion engine	do.	8
123	Rolling bearing, that is to say, ball or roller bearing (all kinds)	do.	8
124	Agricultural machinery and implements, not falling under any other item in this Schedule, other than hand made	do.	8
125	All varieties of tractors power tillers and bull dozers and spare parts, component parts and tyres and tubes thereof	do.	10
126	Typewriters, tabulating machines, calculating machines and duplicating machines and parts and accessories thereof	do.	15
127	Sewing machines and spare parts and accessories thereof	do.	6

(1)	(2)	(3)	(4)
128	Refrigerators, water coolers and air conditioning plants and machines and component parts thereof	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
129	Centrifugal pumps electrically operated or engine operated	do.	9
	<i>Electrical machinery apparatus and appliances</i>		
130	All electrical goods (other than those specifically mentioned in this Schedule) instruments, apparatus, appliances and all such articles, the use of which cannot be had except with the application of electrical energy, including fan and lighting bulbs, electrical earthenwares and porcelain and all other accessories and component parts, either sold as a whole or in parts	do.	10
131	Television sets and parts and accessories thereof	do.	15
132	Telecommunication apparatus, not falling under any other item in this Schedule	do.	15
133	Wireless reception instruments and apparatus, radio and transistors, not falling under item 134, radio gramophones, electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof	do.	15
134	Radios and transistors costing not more than Rs. 150 and spare parts and accessories thereof	do.	12
135	Dictaphone and similar apparatus for recording sound and spare parts thereof	do.	15
136	Batteries other than dry cells	do.	13
137	Dry cell	do.	1

(1)	(2)	(3)	(4)
<i>Transport equipments</i>			
138	Motor vehicles, motor vessels, motor engines, chasis of motor vehicles, trailers, motor bodies built on the chassis of motor vehicles, bodies built for motor vessels or engines and spare parts and accessories thereof	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
139	Motor cycles and motor cycle combinations, motor scooters, mopeds and motorettes and spare parts and accessories thereof	do.	15
140	Boat (canoes, wooden launches)	do.	6
141	Machinery and transport equipments (other than those specifically mentioned in the Schedule)	do.	8
142	Bicycles, tandam cycles and cycle combinations and accessories and parts thereof.	do.	6
<i>Furniture</i>			
143	Upholstered furniture, sofa sets, dressing tables and furniture of all types made of timber, rattan or bamboo	do.	7
144	Upholstered furniture supported on steel frames	do.	12
145	Safes, almirahs and furniture made of iron or steel	do.	12
<i>Clothing</i>			
146	Readymade garments	do.	6
147	Hosiery goods	do.	3
148	Watch strap made of leather or any other material	do.	10
149	Footwear of all kinds (except leather footwear)	do.	7

(1)	(2)	(3)	(4)
	<i>Professional, scientific and controlling instruments, photographic and optical goods</i>		
150	Binoculars, telescopes and opera glasses	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
151	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith	do.	15
152	Cinematographic equipments, including cameras, projector and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith	do.	15
153	Sound transmitting equipments including telephones and loud speakers and spare parts thereof	do.	15
	<i>Miscellaneous Manufactured articles</i>		
154	Clocks timepieces and watches and parts thereof	do.	12
155	Gramaphones and component parts thereof and records	do.	15
156	Plastics and articles made of plastics	do.	8
157	All arms including rifles, revolvers, pistols and ammunitions for the same	do.	20
158	Sports goods	do.	5
159	Pens, pencils and fountain pens	do.	5
160	Ink, other than printing ink	do.	5
161	Bullion and species	do.	2
162	Jewellery of gold, silver and platinum group metals	do.	2

(1)	(2)	(3)	(4)
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*Explanation.*—Where a tax has been levied in respect of bullion and specie, the tax leviable on jewellery of gold, silver and platinum group metals produced out of such bullion and specie shall be reduced by the amount of tax levied on such bullion and specie

163	Matches	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
164	Cigarette cases and lighters	do.	15
165	Umbrella	do.	5
166	Rain coat	do.	8
167	Vacuum flask and other vacuum vessels and parts thereof	do.	10
168	P.V.C. pipes, alkathene pipes, polythene pipes, pipes made of synthetic materials	do.	8
169	All kinds of laminated sheets and expanded polytsyrene	do.	8
170	Candle	do.	4