

NINTH SCHEDULE
[See sub-section (3B) of section 3]
TABLE

(1)	(2)	(3)	(4)	(5)
S.No	Description / Specification of Goods	Sales tax on Import (payable by Importer at the time of import)	Sales tax on supply (payable at the time of registration of IMEI number by CMOs)	Sales tax on supply (payable at time of supply by CMOs)
2	A. Low Priced Cellular Mobile Phones or Satellite Phones i. All cameras: 2.0 mega-pixels or less ii. Screen size: 2.6 inches or less iii. Key pad	Rs. 300	Rs. 300	-
	B. Medium Priced Cellular Mobile Phones or Satellite Phones i. One or two cameras: between 2.1 to 10 mega-pixels ii. Screen size: between 2.6 inches and 5 inches iii. Micro-processor: less than 2 GHZ	Rs. 500 1,000	Rs. 500 1,000	-
	C. Smart Cellular Mobile Phones or Satellite Phones i. One or two cameras: 10 mega-pixels and above ii. Touch Screen: size 5 inches and above iii. 4GB or higher Basic Memory iv. Operating system of the type IOS, Android V2.3, Android Gingerbread or higher, Windows 8 or Blackberry RIM v. Micro-processor: 2GHZ or higher, dual core or quad core	Rs. 1,000 1,500	Rs. 1,000 1,500	-