

EIGHTH SCHEDULE

[See clause (aa) of sub-section (2) of section 3]

S.No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition NEW / inserted Deletion or Omitted Substituted <small>THE Gazette Extra 30, June 2019</small>
(1)	(2)	(3)	(4)	(5)

TABLE -1				
14	Milk and cream, concentrated and added sugar or other sweetening matter Milk and cream, concentrated or containing added sugar or other sweetening matter	0402.1000 0402.1000 and 0402.2000	10% 10%	Sold in retail packing under a brand name Sold in retail packing under a brand name;
18	Reclaimed lead	Respective headings	5%	If supplied to recognized manufacturers of lead and lead batteries
21	Rapeseed, sunflower seed and canola seed	1205.0000, 1206.0000	16%	On import by solvent extraction industries
22	Soya bean seed	1201.1000	6% 10%	On import by solvent extraction industries, subject to the condition that no refund of input tax shall be admissible;
26	Tillage and seed bed preparation equipment: (xx) Laser land leveler comprising of laser transmitter, laser receiver, control box, rigid mast pack, with or without scrapper,	 Respective heading	5%	
27	Seeding or planting equipment: (i) Seed-cum-fertilizer drill (wheat, rice barley, etc.) (ii) Cotton or maize planter with fertilizer attachment (iii) Potato planter (iv) Fertilizer or manure spreader or broadcaster (v) Rice transplanter (vi) Canola or sunflower drill (vii) Sugarcane planter	8432.3010 8432.3090 8432.3900 8432.3090 8432.3900 8432.4100 8432.3090 8432.3900 8432.3100 8432.3900	5%	

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(1)	(2)	(3)	(4)	(5)
32	White crystalline sugar	1701.9910 and 1701.9920	8%	
56	Potassium Chlorate (KClO ₃)	Respective headings	17% alongwith rupees 65 70 per kilogram	Import and supply thereof. Provided that rate of rupees 65 70 per kilogram shall not apply on imports made by and supplies made to organizations under the control of Ministry of Defence Production.
59	Products of milling industry except wheat and meslin flour	1101.0010, 1101.0020, 1102.2000, 1102.9000, 1103.1100, 1103.1300, 1103.1900, 1104.2200, 1104.2300, 1104.2900 and 1104.3000	10%	If sold in retail packing under a brand name or trademark
60	Fat filled milk	1901.9090	10%	If sold in retail packing under a brand name or trademark
61	Silver, in unworked condition	7106.1000, 7106.9110 and 7106.9190	1% 2% value addition	
62	Gold, in unworked condition	7108.1100, 7108.1210 and 7108.1290	1% 2% value addition	

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63	Articles of jewellery, or parts thereof, of precious metal or of metal clad with precious metal.	71.13	1.5% of value of gold, plus 0.5% of value of diamond, used therein, plus 3% of making charges	No input tax adjustment to be allowed except of the tax paid on gold
64	Prepared Food, foodstuff and sweetmeats supplied by restaurants, bakeries, caterers and sweetmeat shops	Respective headings	7.5%	Supplies only, subject to condition that no input tax shall be adjusted
65	Ginned cotton	Respective headings	10%	
66	Supplies as made from retail outlets as are integrated with Board's computerized system for real-time reporting of sales	Respective headings	14%	if supplied goods are finished fabric, and locally manufactured finished articles of textile and textile made-ups and leather and artificial leather subject to the condition that they have maintained 4% value addition during the last six months
67	LNG imported for servicing CNG sector and local supplies thereof	2711.1100 2711.2100	5%	";
68	Frozen prepared or preserved sausages and similar products of poultry meat or meat offal	1601.0000	8%	

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69	Meat and similar products of prepared frozen or preserved meat or meat offal of all types including poultry, meat and fish	1602.3200 1602.3900 1602.5000, 1604.1100, 1604.1200, 1604.1300, 1604.1400, 1604.1500, 1604.1600, 1604.1900, 1604.2010, 16 04.2020 and 1604.2090	8%	