

Fifth Schedule
(Section 4 = Zero Rated)

Serial No	Description
(1)	(2)
	The Gazette Extra 30, June 2019 NEW / inserted Deletion or Omitted Substituted
12	The following goods and the raw materials, packing materials, sub-components, components, sub-assemblies and assemblies imported or purchased locally for the manufacture of the said goods, subject to the conditions, limitations and restrictions as specified in ¹Chapter XIV of the Sales Tax Special Procedure Rules, 2007 prescribed by the Board :--

¹ SPECIAL PROCEDURE FOR THE GOODS SPECIFIED IN S. NO. 13 OF THE FIFTH SCHEDULE TO THE ACT