

## NINTH SCHEDULE

[See sub-section (3B) of section 3]

**NEW / inserted** **Deletion or Omitted** **Substituted** Gazette Finance Act, 2020

TABLE-I

Sales Tax on supply (payable at the time of supply by CMOs)

S. No	Description / Specification of Goods	Sales tax on supply (payable at the time of supply by CMOs)
(1)	(2)	(3)
1.	Subscriber Identification Module (SIM) Cards	Rs. 250

TABLE-II

Cellular mobile phones in CKD/CBU form:

S.No	Description / Specification of Goods	Sales tax on Import (payable by Importer at the time of import) Sales tax on CBUs at the time of import or registration (IMEI number by CMOs)	Sales tax on supply (payable at the time of registration of IMEI number by CMOs) Sales tax on Import in CKD / SKD condition	Sales tax on supply (payable at time of supply by CMOs) Sales tax on supply of locally manufactured mobile phones in CBU condition in addition to tax under column (4)
(1)	(2)	(3)	(4)	(5)
2	Cellular mobile phones or satellite phones to be charged on the basis of import value per set, or equivalent value in rupees in case of supply by the manufacturer, at the rate as indicated against each category:-- A. Not exceeding US\$ 30 (excluding smart phones) B. Not exceeding US\$ 30 (smart phones) C. Exceeding US\$ 30 but not exceeding US\$ 100 D. Exceeding US\$ 100 but not exceeding US\$ 200 E. Exceeding US\$ 200 but not exceeding US\$ 350 F. Exceeding US\$ 350 but not exceeding USD 500 G. Exceeding US\$ 500	Rs. 130 Rs. 200 Rs. 200 Rs. 1,680 Rs. 1,740 Rs. 5,400 Rs.9,270	Rs. 10 Rs. 10 Rs. 10 Rs. 10 Rs. 1,740 Rs. 5,400 Rs. 9,270	- Rs. 10 Rs. 10 Rs. 10 Rs. 10 Rs.10 Rs. 10 ; and

### LIABILITY, PROCEDURE AND CONDITIONS

- (i) The liability to pay the tax on the goods specified in this Schedule shall be:-
  - (a) in case of the goods specified in Table-I, of the Cellular Mobile Operator (CMO);
  - (b) in case of goods specified in columns (3) and (4) of Table-II, of the importer ;and
  - (c) in case of goods specified in column (5) of Table-II, of the local manufacturers of the goods.
- (ii) The time of payment of the tax due under this Schedule shall be the same as specified in section 6;
- (iii) The tax paid under this schedule shall not be deductible against the output tax payable by the purchaser or importer of the goods specified in this schedule;
- (iv) The input tax paid on the input goods attributable to the goods specified in this schedule shall not be deductible for the tax payable under this schedule; and
- (v) The Board may prescribe further mode and manner of payment of tax due under this schedule.;