

NINTH SCHEDULE

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

NEW / inserted Deletion or Omitted Substituted Gazette Finance Act, 2021

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

Provided that the provisions of Table-I shall not be applicable from 1st July, 2020 onwards

Explanation.- For removal of doubt, it is clarified that the above amendment in law shall not prejudicially affect, the Board's stance or position in pending cases on the issue of chargeability of sales tax on SIM cards before any court of law.

TABLE-II
Cellular mobile phones in CKD/CBU form:

S.No	Description / Specification of Goods	Sales tax on CBUs at the time of import or registration (IMEI number by CMOs)	Sales tax on Import in CKD / SKD condition	Sales tax on supply of locally manufactured mobile phones in CBU condition in addition to tax under column (4)
(1)	(2)	(3)	(4)	(5)
1	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)	Rs. 130	Rs. 10	Rs. 10
	B. Not exceeding US\$ 30 (smart phones)	Rs. 200	Rs. 10	Rs. 10
	C. Exceeding US\$ 30 but not exceeding US\$ 100	Rs. 200	Rs. 10	Rs. 10
	D. Exceeding US\$ 100 but not exceeding US\$ 200	Rs. 1,680	Rs. 10	Rs. 10
	E. Exceeding US\$ 200 but not exceeding US\$ 350	Rs. 1,740	Rs. 1,740	Rs. 10
	F. Exceeding US\$ 350 but not exceeding USD 500	Rs. 5,400	Rs. 5,400	Rs.10
	G. Exceeding US\$ 500	Rs.9,270	Rs. 9,270	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.;