

**CHAPTER 2**  
**APPENDIX TABLES**

APPENDIX II-1

Sales Tax Rates of Selected Commodities in Different States  
(As on 1.11.1983)

Item	Eastern Zone		Western Zone		North Zone		Southern Zone					
	West Bengal	Assam (1977-78)	Bihar (1977-78)	Orissa	Gujarat (1980-81)	Maharashtra	Delhi	Madhya Pradesh*	Uttar Pradesh*	Karnataka	Tamil Nadu	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

I. Cereals and Pulses

1. Cereals and pulses in all its forms	E <sup>1</sup>	E	4 <sup>ss</sup>	4EP	E	E	E	3-4FP	4FP	2-4FPP	4FP	1FP <sup>ss</sup>
2. Paddy	E	2FPP <sup>ss</sup>	4	4FPP	E	E	E	2-5FP	4FP	1FPP	4FP	E
3. Atta, maida and suji	1	E	4	4FPP	E	E	E	5FP	4MI	1FPP <sup>ss</sup>	4FP	2FP

**II. Other Food Articles**

1. Edible oil														
(a) Mustard oil	2LP	E	4-5	4FP	4	4FP	5FP <sup>18</sup>	3FP	4MI	—	3FP	2MP		
(b) Rape oil	2LP	E	4-5	4FP	4	4FP	5FP <sup>18</sup>	3FP	4MI	—	5MP	2MP		
(c) Groundnut oil	8LP	7LP	4-5	4FP	4	4FP	5FP <sup>18</sup>	3FP	4MI	6.5FP <sup>18</sup>	3FP	2MP		
2. Vanaspati ghee	10FP	7FP	9	8FP	8	8FP	5FP	4FP	10MI	—	6FP	8FP		
3. Ghee (pure)	8LP	7FP	8	8FP	4	4FP	5LP	4FP	6FPP	4LPP	6FP	8FP		
4. Potato and onion	E	E*	E	E	E	E	E	E	E	E	E	E		
5. Fresh fruits	E	E	E	E	E	E	E	E	E	E	E	E		
6. Meat and fish when cooked, canned, preserted or dehydrated	E	E	6	8FPP	—	8FP	E <sup>17</sup>	4FP	8MI	E	E	10		
7. Meat and fish when sold in containers	15FP	7FP	6	8FPP	—	2FP	7	4FP	8MI	6FP <sup>25</sup>	E	5MP		
8. Eggs	E	6LP	E	E	E	E	E	E	E	E	E	E		
9. Sugar	E	E	9	E	E	E	E	E	E	E	E	E		
10. Khandsari sugar	E	E	9	E	E	E	E	E	4FPP	E	E	E		
11. Salt (when sold in sealed container)	E	7FP	9	4FPP	E	E	E	E	E	E	E	E		
12. Gur (jaggery)	E	E	6	4FP	E	E	E	6FP	8FPP	6MP <sup>21</sup>	2MP	3MP		

13. Tea leaf	8LP	3LP	9	8FP	10	6FP	7LP	8FP	8MI	6FP	10FP	6FP
14. Coffee powder	15FP	6LP	9	8FP	10	6FP	7LP	8FP	8MI	6FP	10FP	6FP
15. Pepper	8FP	6LP	6	8LP	6	6FP	7LP	7FP	6MI	4FP	4FP	5MP
16. Other spices	8LP	6LP	6	8LP	6	6FP	7LP	6-10FP	6MI	4FP	5MP	5MP
17. Curd, Lassi and buttermilk	E	E	E	8LP	7	E	E	E	4LP	E	E	E
18. Cooked food including sweets	E <sup>40</sup>	7FP <sup>47</sup>	6LP	4LP	E	8 <sup>40</sup>	E	4LP	4LP	4FP	5MP	5MP
19. Milk food and powder	8FP	7FP	8	8LP	7	4FP	5LP	E	6MI	4FP	5MP	4FP
20. Kirana goods	8LP	6LP	—	8LP	—	10FP	7LP	10FP	6MI	—	5MP	5MP

### III. Books and Stationery Articles

1. Students' exercise books	E	E	9	E	E	E	E	E	6MI	E	E	E
2. Writing and other papers	E	6LP	9	8LP	E	6FP	E	E	6MI	E	7FP	8FP
3. Other stationery articles	E	6LP	8	8LP	E	8-10FP	E	E	8MI	E	5MP	5MP
4. Instrument books and maps	E	E	3	8LP	E	2-10FP	E	E	4MI	E	E	5MP

### IV. Domestic Fuel Items

1. Fire-wood	8LP	E	7	E	E	E	E	3FP	4	3FP	E <sup>48</sup>	E
2. Coal and coke in all forms	4LP	4FP	7	4FP	4	4FP	3FP	4FP	4LP	4FP	4FP	3FP

3. Kerosene	5FP	2FP	5-7	8FP	3	E	3	8FP	8MI	4FP <sup>13</sup>	4FP	4FP
(i) Superior	E	2FP	—	E	—	E	—	—	8MI	—	—	4FP
(ii) Inferior	15FP	7FP	8	4FP	—	4FP	5FP	12FP	8MI	—	8FP	10FP
4. Cooking gas	E	E	7	8FP	E	E	E	3FP	4LP	5FP	5MP	5FP
5. Charcoal	8FP	7FP	7	4FP	—	4FP	7	10FP	4MI	3FP	8FP	8FP
6. Furnace oil	E	6FP	7	8FP	—	10FP	7	10DP	8MI	4FP	5MP	5MP
7. Candle	7FP	7FP	9	8FP	3	2FP	4FP <sup>11</sup>	8FP	8MI	6FP	5MP	2-4FP
V. Match Boxes												
VI. Toilet Articles												
1. Tooth paste/ powder	9FP	7FP	8	8FP	12FP	8FP	10	10FP	8MI	8FP	12FP	8LP
2. Washing soap	9FP <sup>6</sup>	7FP	7	8FP	12FP	6FP	5	10FP	6MI	5FP	3-6FP	6LP
3. Toilet soap	9FP	7FP	8	16FP	12FP	6FP	5	10FP	8MI	5FP	6FP	6LP
4. Hair oil	8LP	7FP	13	16FP	12FP	15FP	10	10FP	12MI	8FP	6FP	12MP
5. Razor and/or razor blades	9FP	7FP	8	8FP	12FP	8FP	5	10FP	8MI	6FP	6FP	8FP
6. Other shaving articles	9FP	7FP	8	8FP	12FP	8FP	5	10FP	8MI	6FP	6FP	8FP
7. Cosmetics	15FP	12FP	13	16FP	15FP	15FP	10	10FP	10MI	8FP	6FP	12FP
8. Boot Polish	10LP	7FP	8	8FP	15	6F	5	10FP	8MI	8FP	6FP	8FP
9. Tooth brush	9FP	7FP	8	8FP	15	10FP	5	10FP	8MI	8FP	6FP	8FP
VII. Medicines	4FP	7FP	7	8FP	4FP	4FP	5FP	5FP	6MI	4FP <sup>18</sup>	6FP	8FP

VIII. *Garments and Footwear*

1. Cotton hosiery products	E <sup>3</sup>	6FP	2	4LP	4FP	1FP	1 <sup>13</sup>	3FP	4MI	4FP <sup>13</sup>	E	5FP
2. Readymade garments	8LP	6LP <sup>13</sup>	7LP	8LP	E <sup>13</sup>	E	5 <sup>13</sup>	4LP	6MI	4FP	5FP	3MP
3. Footwear	8LP <sup>7</sup>	7FP	8	8-10LP	10-20 <sup>13</sup>	8FP <sup>14</sup>	5 <sup>13</sup>	10LP	8LP	4FP <sup>13</sup>	6FP	6FP
IX. <i>Cycle and its Accessories</i>	15LP	7FP	—	8FP	7FP	6FP	7FP	6FP	8MI	6FP	E	3FP

X. *Refreshment and Addiction Articles*

1. Bread	E	E	E	E	E	E	E	E	4LP	E	1.5MP	5MP
2. Cakes and pastries	8LP	6-7LP	E	8LP	9FP	8FP	7	7	4LP	6FP	8FP	5MP
3. Toffees and chocolates	9FP	6LP	E	8LP	9FP	8FP	—	10FP	8MI	6FP	8FP	10FP
4. Aerated water	15FP	7FP	E	8FP	15FP	12FP	5	10FP	12MI	6FP	8FP	5MP
5. Country liquor	E <sup>3</sup>	14FP	25	E	45	E	7	E	E	10FP	6FP	6MP
6. Foreign liquor	E <sup>3</sup>	40FP	25	E	45	45MP	10	42.75	26MI	50FP <sup>11</sup>	30FP	50FP
7. Indian made foreign liquor	E <sup>3</sup>	40FP	E	E	45	E	10	42.75	26MI	50FP <sup>11</sup>	30FP	50FP
8. Bhang	E <sup>3</sup>	6LP	E	E	15	15FP	—	E	14LP	12FP	25FP	5MP
9. Ganja	E <sup>3</sup>	6LP	E	E	15	15FP	—	E	14LP	12FP	25FP	5MP

10. Opium	E <sup>a</sup>	6LP	E	E	15	15FP	—	10FP	20FPP	12FP	25FP	5MP
11. Ice	15FP	6LP	E	8FP	12FP <sup>40</sup>	15FP	5FP	10FP	8MI	6FP	6FP	5FP
12. Handmade biscuits	E	6LP	E	8FP	E	E	7	10FP	4LP	6FP	8FP	—
13. Other biscuits	11FP	7FP	E	8FP	9FP	8FP	7	10FP	4LP	6FP	8FP	5MP
<i>XI. Consumer Durables including Gold and Silver</i>												
1. Gold and silver and their coins	1LP <sup>10</sup>	6LP	4	4FP	—	1FP	—	1FP	—	—	2FP	5MP
2. Bullion and specie	1LP	6LP	2	8LP	4FP	1FP	0.5	1FP	1FPP	1FP	1FP	2FP
3. Articles made of gold and silver	12LP <sup>51</sup>	6LP	4	4FP	4FP	1FP	5 <sup>16</sup>	4FP	6LP	1FP	2MP	5MP
4. Articles made of ivory	8LP	12FP	13	13LP	12FP	15FP	7	13.5FP	8MI	8FP	6FP	5MP
5. Marbles and articles made of marbles	15LP	12FP	13	12LP	15FP	15FP	7	13.5FP	8MI	8FP	12FP	5MP
6. Synthetic gems and stones	15LP	12FP	10	8LP	—	12FP	7	10FP	10MI	—	5MP	E
7. All kinds of gota, gota kinari salma sitara (gold and embroidery work)	3LP	6LP	8	12LP	—	6FP	2	5FP	6LP	4FP	5FP	E

8. Articles and wares made of stainless steel	15L <sup>82</sup>	12FP	11 <sup>87</sup>	16LP	—	10FP	7	13.5FP	10MI	—	8FP	10FP
9. Ladies hand bags and vanity purses	8LP	7FP	10	13LP	—	15FP	—	10FP	8MI	—	5MP	5MP
10. All kinds of leather goods excluding footwear and items at (9) mentioned above	8LP	7FP	8	10LP	10FP	10FP	10	10FP	8MI	6FP	6FP	8FP
11. Suitcases, attache cases and despatch cases	8LP	6LP	8	8LP	10FP	—	—	10FP	8MI	—	5MP	5MP
12. All kinds of stoves	8LP	7FP	8	8LP	5	15FP	—	8FP	8MI	6FP	8FP	8FP
13. Incandescent lanterns and lamps	8LP	7FP	9	—	6	8FP	5	10FP	12MI	6FP	5MP	—
14. Domestic electrical appliances including electric fans and parts thereof excluding dry cell batteries, electric motors, air circulators, exhaust fans and	14FP	12FP	11	12FP	10FP	15FP	10	12FP	12MI	8FP	10FP	12FP



electric heaters of all varieties																			
15. Clocks, time-pieces, watches and parts thereof	12LP	13	13FP	15FP	15FP	10	13.5FP	10MI	12FP	12FP	12FP	15FP	15FP						
16. Refrigerators and air-conditioners	15LP	13	16FP	15-20FP	15-20 <sup>as</sup>	10	13.5FP	12MI	12FP	15FP	15FP	15FP	15FP						
17. Furniture																			
(a) Wooden furniture	8LP <sup>4</sup>	8	12LP	12FP	12FP	10	12FP	12MI	10FP	10FP	8FP								
(b) Steel safes and almirahs	18FP	15	16FP	15FP	15FP	10	12FP	12MI	12FP	15FP	15FP	15FP	15FP						
(c) Other steel furniture	18FP	15	16FP	15FP	15FP	10	12FP	12MI	12FP	15FP	10FP								
(d) Aluminium furniture	18FP	15	16FP	15FP	15FP	10	12FP	12MI	10FP	10FP	10FP								
18. Wireless reception instruments and apparatus including radios, gramophones, amplifiers and loud speakers, spare parts and accessories excluding tele-																			
vision sets	15-16 <sup>5</sup>	16	16FP	12FP	15FP	10	13.5FP	12MI	12FP	15FP	15FP	15FP	15FP						

19. Sound transmitting equipment	12LP	12FP	16	16FP	12FP	12FP	10	13.5FP	12MI	12FP	15FP	15FP
20. Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment and accessories required for use thereof	12LP	12FP	16	16LP	12FP	12FP	10	13.5FP	12MI	12FP	15FP	15FP
21. Motor cycles and motor cycle combinations	8FP	12FP	13	12FP	12FP	12FP	10	13.5FP	10LP	12FP	15FP	15FP
motor scooters, motorettes, tyres and tubes												
22. Heavy motor vehicles of all kinds (excluding motor car chassis of motor vehicles, tyre and tubes of buses and trucks)	11FP	12FP	13	12FP	12FP	12FP	10 <sup>00</sup>	13.5FP	10LP	12FP	15FP	15FP
23. Motor cars	8FP	7FP	13	8LP	12FP	12FP	10	13.5FP	10LP	12FP	10FP	7FP

24. Lifts whether operated by electricity or hydraulic power	15LP	12FP	8	12LP	10FP	15FP	10	10FP	8MI	12FP	15FP	15FP
25. Tyres & tubes of buses and trucks	12FP	12FP	11	10FP	12FP	12FP	10FP	13.5FP	10MI	10FP	10FP	10FP
26. Aluminium wares	10FP	6LP	—	8LP	—	6FP	7	10FP	8MI	—	5MP	4MP
27. Motor parts	10FP	12LP	13	12LP	12FP	12FP	10	13.5FP	10MI	—	15FP	15MP
28. Furs and articles made of fur	15LP	6LP	—	16LP	12FP	15FP	10	13.5FP	12MI	10FP	15FP	5MP
29. Tabulating, calculating, cash registering, indexing, card punching, franking and addressing machines	15LP	12LP	14	16LP	15FP	12FP	10	13.5FP	12MI	12FP	15FP	15FP
30. Binoculars, telescopes, opera glasses and spare parts thereof	18FP	12FP	15	16FP	12FP	12FP	10	13.5FP	12MI	12FP	15FP	15FP
31. Sewing machines	8LP	7FP	8	12FP	5FP	6FP	7	5FP	8MI	6FP	6FP	5FP
32. Vacuum flasks	15FP	6LP	13	16LP	11FP	15FP	10	13FP	12MI	6FP	8FP	8FP
33. Playing cards	8LP	7FP	9	12LP	6FP	12FP	7	10FP	10MI	12FP	12FP	9FP

34. Crockery and cutlery	14FP <sup>s</sup>	12FP	7	8LP	10FP	12FP	10 <sup>u</sup>	12FP	12MI	6FP	8FP	5MP
35. Floor and wall tiles, sanitary goods and fittings	13FP	7-12 FP	12	12LP	11FP	12FP	10	13.5FP	12MI	4FP	10-12 FP	8FP
36. Arms including rifles, revolvers, etc.	15IP	12FP	16	16FP	12FP	12FP	10	13.5FP	14MI	12FP	15FP	15FP
37. Fireworks	15FP	7FP	7	12LP	12FP	8FP	10FP	13.5FP	12MI	8FP	8FP	8FP
38. Cigarette cases and lighters	18FP	12FP	15	16LP	12FP	15FP	10FP	13.5FP	12MI	12FP	12FP	15FP
39. Sheets, cushions, pillows, mattresses	18FP	12FP	13	16FP	15FP	10FP	10FP	13.5FP	12MI	12FP	12FP	9FP
40. Other rubber products	15IP	7FP	13	8LP	15FP	8FP	10FP	13.5FP	8MI	6FP	8FP	9FP
41. Pile carpets	15IP	12FP	13	16LP	15FP	15FP	10FP	13.5FP	6MI	10FP	5FP	15FP
42. Precious stones	15IP	12FP	10	16LP	—	12FP	7	13.5FP	10MI	7FP	12FP	9FP
43. Dry fruits	12FP	7FP	9	8LP	6FP	8FP	7	8FP	8MI	6FP	8FP	5MP
44. Dry cell batteries	12FP <sup>a</sup>	7FP	—	12FP	—	12FP	5	8FP	8MI	12FP	10FP	15FP
45. Glass bangles	E	7FP	—	8LP	E	E	10	E	10MI	E	E	E
46. Lock and key	8LP	7FP	—	8LP	6FP	10FP	7	10FP	6MI	12FP	5MP	8FP
47. Bedding stuff with cotton	E <sup>10</sup>	6LP	—	8LP	15FP	—	10	10FP	8MI	E	5MP	5FP

48. Musical instruments	15-16LP	6LP	—	12LP	7FP	10FP	7	10FP	6MI	6FP	4FP	5MP
49. Plastic goods	8LP	7FP	—	12LP	10FP	8FP	7	10FP	8MI	6FP	8FP	5MP
50. Synthetic mica products such as Sunmica, etc., including decorative laminates and laminated sheets	15FP <sup>as</sup>	7FP	—	16LP	—	12FP	7	13.5FP	8MI	—	5MP	10FP
51. Air circulators, exhaust fans and electric heaters of all varieties	13FP	12FP	—	16FP	14FP	15FP	—	12FP	12MI	—	10FP	10-12FP
<i>XII. Raw Materials and Other Producers' Goods</i>												
1. Mica	8LP	7FP	4	16LP	—	10FP	7	10FP	4MI	3LPP	5MP	5MP
2. Manganese	8LP	7FP	4	12LP	—	10FP	7	10FP	4MI	3LPP	10LPP	8FP
3. Hides and skins	4LP	4LP	4	4FP	4LP	4FP	3	4FP	4LP	4LPP	4LPP	2FP
4. Coal including coke in all forms (as defined under Section 14 of CST)	4LP	4LP	4	4FP	4LP	4FP	3	4FP	4LP	4FP	4FP	3FP

5. Oil seeds (as defined under section 14 of CST)	4 <sup>as</sup>	4FP	4	4FFP	4LP	4FP	4	4FP	4FPP	4FPP <sup>as</sup>	3FP	3FP
6. Jute (as defined under Section 14 of CST)	E <sup>as</sup>	E	3	4FPP	4LP	4FP	4	4FP	4FPP	4LPP	4FP	3FP
7. Cotton yarn (a) as defined under section 14 of CST	E	E	2	E	4FP	2FP	1	3FP	2MI	2LP	4FP	3FP
(b) cotton yarn waste	E	6LP	8	8LP	4FP	4FP	5	4FP	—	0.5LP	6FP	4FP
8. Iron and steel (a) Iron and steel (as defined under Section 14 of CST)	4LP	4FP	4	4LP	4FP	4FP	4	4LP	4MI	4FP	4FP	4FP
9. Copper wire	8LP	6LP	8	8LP	—	10FP	7	10FP	4LP	—	5MP	9FP
10. Sugarcane (a) Sold by the cane grower societies to the occupiers of sugar factories for manufacture of sugar	E	E	—	E	—	Rs 7 per tonne	7	E	E	E	—	12LPP

(b) When sold otherwise	8LP	6LP	—	—	E	E	—	E	—	—	—	12LP
11. Goat hair	8LP	6LP	8	8LP	—	4FP	7	10FP	8MI	1FP	5MP	2FP
12. Raw wool, wool tops and yarn	E	6LP	8	12LP	4LP	4FP	2	E	4LP	1FP	3FP	2FP
13. Woollen knitting yarn	2FP	6LP	8	12LP	—	10FP	5	10FP	6MI	—	4FP	5MP
14. Staple yarn of all descriptions	2FP <sup>4</sup>	6LP	8	8LP	4FP	4FP	2	4FP	2MI	3FP <sup>50</sup>	4FP	4FP
15. Non-ferrous metal sheets, rods, bars, blocks, ingots, circles, scrap, etc.	8LP	4FP	8	4LP	—	4FP	7	3-6FP	4MI	—	5MP	5MP
16. Cotton	E	E	4LP	4LP	E	4FP	—	4FP	4LP	4FP	4LPP	3LPP
17. Sewing thread and thread balls	E	3LP	2LP	4LP	E	2FP	E	4FP	2MI	—	3FP	3FP
18. Lac and shellac	E	6LP	2LP	8LP	—	E	7	4LP	E	—	5MP	5MP
19. Flowers and their plants	E	6LP <sup>50</sup>	E	8LP	E	2 <sup>48</sup>	E	10FP <sup>47</sup>	E	E	E	E
20. Cement and items made of cement	8LP	10FP	11	8FP	8FP	6FP	7	10-12	8MI	8FP	15FP	12FP
21. Manure (organic)	E	E	5	6LP	E	E	E	10FP	E	—	E	5MP
22. Chemical fertilisers	5FP	E	5	4FP	4FP	E	E	3FP	5MI	3FP	2FP	3.5FP
23. Pesticides including fungicides	8LP	7FP	5	8FP	4FP	6FP	5 <sup>50</sup>	5FP	6MI	4FP	4FP	3.5FP
24. Bamboo	E	6LP	—	8LP	—	8FP	E	10FP	12	4FP	5FP	5FP

25. Timber	8LP	7FP	—	8LP	7FP	8FP	E	13.5FP	12	4FP	8FP	5FP
26. Betel leaves	E	6LP	—	E	E	E	E	E	E	E	E	E
27. Kendu leaves	E	6LP	—	12LP	E	10FP	—	13.5FP	10MI	—	5MP	5MP

### XIII. Fuel Items

1. Motor spirits	10FP**	10FP	9	10FP	Tax- able	11MST	7FP	13.5FP	E	10FP	14FP	8FP
2. Light diesel oil	12FP	11FP	14	13FP	Under	4MST	7FP	13.5FP	E	10FP	14FP	11FP
3. High-speed diesel oil	12FP	11FP	17	13FP	MST	11MST	7FP	13.5FP	E	10FP	14FP	11FP
4. Aviation spirits	25FP	11FP	16	10FP	—	11MST	7FP	13.5FP	E	12FP	12FP	7FP
5. Crude oil	—	4FP	4	4LP	—	4MST	—	4FP	4LP	4FP	4FP	8FP
6. Petrol	10FP	10FP	—	10FP	—	11MST	7FP	13.5FP	E	11FP	12FP	11FP

### XIV. Lubricants and other

#### Aids in Production

##### Process

1. Dyes, paints, lacquers and varnishes	12LP	7FP	12	12LP	—	12-15FP	7	13.5FP	8MI	6FP	4-10FP	8-10FP
2. Lubricants	10FP**	9FP	9	12LP	6FP	6FP	7	10FP	8MI	6FP	8FP	8FP
3. Caustic soda and soda ash	8LP	7FP	7	8LP	—	4FP	7	5-10FP	8MI	—	5FP	8FP
4. Potash and explosives	8LP	7FP	7	8LP	—	15FP	7	13.5FP	8MI	5FP	5MP	8FP
5. Other chemicals	8LP	7FP	8	8LP	—	10FP	7	10FP	8MI	—	8FP	8FP
6. Starches	8LP	E	8	8LP	4FP	4FP	7	10FP	8MI	—	5MP	5MP



## XV. Machinery of all kinds

8LP	7FP	8	12LP	—	10FP <sup>4</sup>	7	10FP	6MI	4FP	6FPP	6FP
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## XVI. Packing Materials

1. Empty tins and empty barrels	1LP	6LP	8	8LP	4FP	10FP	E	5FP	4LP	E	5MP	5MP
2. Wooden boxes and tin boxes	1LP	6LP	8	8LP	4FP	10FP <sup>4</sup>	—	5FP	4-6MI	4FP	5MP	5MP
3. Empty bottles and corks	8LP	7LP	8	8LP	4FP	10FP	E	5FP	4MI	—	5MP	5MP
4. Polythene and alkalene	8LP	6LP	8	12LP	4FP	10FP	7	5FP	8MI	4FP	5MP	5MP
5. Bituminous packing materials	8LP	6LP	8	8LP	4FP	10FP	7	5FP	8MI	4FP	5MP	5MP
6. Cartons	8LP	6LP	8	8LP	4FP	—	E	5FP	8MI	FPP	5MP	5MP
7. Cane goods	8LP	6LP	8	8LP	4FP	10FP	E	5FP	E	4FP	5MP	5MP
XVII. General Rate	8LP	6LP	8	8LP	4FP	10FP	7	10FP	—	—	5MP	5MP

## Notes: FP = First-point levy

FPP = First-point purchase tax

LP = Last-point levy

LPP = Last-point purchase tax

MI = Manufacturer or importer

MST = Motor spirit sales tax

MP = Multi-point sales tax.

\*Source: Subsidiary points of Memoranda submitted to the 8th Finance Commission by respective governments.

*Salient Features of Sales Purchase Tax in Selected States*  
(As of November 1983)

State	Taxes levied*	Point of levy	Exemption limit (Rs)	Concession to Industry
(1)	(2)	(3)	(4)	(5)
1. Andhra Pradesh	ST, PT, Additional Tax (½ per cent) on dealers with total TO exceeding Rs 3 lakh and surcharge (10 per cent) on tax and additional tax. Also a contingent PT on the purchase of goods to tax at SP from an registered dealer and sent out through consignment transfer.	In general MP. But 144 commodities taxed at FP and 1 (cotton yarn) at LP. Also PT on 8 items at I.P. Double point levy on rice and paddy, wheat and groundnut oil, wheat products and pulses.	EL for liability to tax Rs 50,000 (Not applicable to casual traders and agent of a non-resident dealer). Compulsory registration for dealers with TO exceeding Rs 10,000, every casual trader, agent of non-resident and dealers of single point tax goods. Registration fee Rs 15 payable annually.	Tax on sale of components to local industrial units not to exceed 4 per cent.

2. Assam	ST & PT	<p>SP. In general at LP, Nil for FP goods; Rs 20,000 for others. FP, PT on last purchase.</p>	<p>For SSI units with capital investment not more than Rs 5 lakh, tax paid on purchase of raw material within the State refunded.</p>
3. Gujarat	ST, GST, PT, Additional Tax (10 per cent of the basic tax). Incidence on declared goods not to exceed 4 per cent.	<p>Predominantly SP with several commodities taxed at double point. ST levied at FP on a large number of goods. GST at LP on some. Both ST and GST on the rest. PT on purchases from unregistered dealers if final product not sold within State.</p>	<p>Exemption limit for tax liability: Rs 30,000 (Total TO) for manufacturers &amp; importers. Rs 1 lakh for resellers. Exemption limit for manufacturers &amp; importers: Rs 5,000 if TO of taxable goods exceeds Rs 50,000 and for others also Rs 50,000 if purchase from unregistered dealers exceeds Rs 50,000 in a year. Voluntary registration provided for.</p>
4. Haryana	ST & PT	<p>Predominantly SP last stage. Some items (16) taxed at first point of sale (e.g., vegetable ghee, cement, medicine, arms</p>	<p>Inputs of agriculture (fertilizers, seeds, seedlings, implements) exempt. Raw material purchased by a manufac-</p>

& ammunitions, tea, matches, electric fans & motor vehicles). PT levied at last purchase on items like cotton, oil seeds, and paddy.

tary registration allowed to dealers with TO exceeding Rs 15,000.

turer (if registered) free of ST.

### 5. Maharashtra

ST, PT and additional Tax on dealers with TO exceeding Rs 10 lakh (12 per cent of the basic tax payable). Additional tax not to be passed on. Commodities excluded for purposes of Additional Tax: declared goods; betel nuts; safety matches, agricultural machinery; components and commodities like kerosene, footwear, etc.

For manufacturers and importers: Rs 30,000 (Total TO). For resellers: Rs 75,000; Dealers with taxable TO of more than Rs 5,000 liable to tax.

Tax-free purchase of inputs allowed to a registered dealer against "recognition" if the product is sold within the State.

### 6. Orissa

Predominantly SP, largely at FP. Items like motor vehicles and electronic goods taxed at LP. PT is levied at first point.

Rs 50,000 in general, with a few exceptions (e.g., for new industries for 5 years).  
dealers under CST).

No tax on inputs for new industries for 5 years.

7. Punjab	ST, PT and Additional tax (2 per cent of the basic tax).	Generally SP (last stage). For some specified commodities, at first stage. For manufacturers: Rs 40,000 Importer: Nil Reseller: Rs 1 lakh.	N.A.
8. Uttar Pradesh	ST.	Single point first stage (switched over to wholly SP system in 1975; earlier 39 items were taxed under MP tax. For manufacturers: Rs 50,000. For others: Rs 1 lakh.	New units manufacturing specified categories of goods allowed to purchase raw material free of tax for 3-5 years. Manufacturers of oil and solvent oil can purchase raw material at concessional rate. Since October 1983, sale by a new unit for upto 7 years can be exempted by Government. Also (or alternatively) postponement of tax payment allowed to new units.

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*Note:* • Taxes on sale and purchase in general (excluding tax levied separately on motor spirit).

- Abbreviations:* ST for sales tax  
 PT for purchase tax  
 SP for single point  
 FP for first point  
 LP for last point  
 MP for multi-point  
 TO for turnover.

## NOTES TO APPENDICES

1. The exemption of sales tax on sales of rice and wheat has been withdrawn. In terms of amendment in clause (a) of subsection (1) of Section 5 and in item 1 in schedule 1 of the B. F. (ST) Act, 1941, sales of rice and wheat shall, with effect from first day of June 1983, be taxable at one per cent rate.
2. Exempted upto Rs 25.00.
3. These commodities are exempted with effect from 1-4-1980.
4. Upholstered wooden furniture is taxable at 18FP.
5. Colour TV produced in West Bengal is exempted from sales tax barring any unit or sales elsewhere.
6. Hand-made soap is exempted from sales tax.
7. If price is in between Rs 15 and 50, sales tax is 8 per cent. If it exceeds Rs 50 the sales tax is 14 per cent. Otherwise it is exempted.
8. When manufactured from stoneware, the rate is 7 per cent.
9. When sold to registered manufacturers and electrical undertakings the rate is one per cent.
10. Bedding stuffs made of rubber foam, the rate is 18 per cent.
11. Hand-made matches are exempted from sales tax.
12. If the commodity costs below Rs 30 per piece, the tax is at 2 per cent.
13. If it costs less than Rs 30 per piece.
14. Cutlery other than spoons.
15. Silver ornaments are taxable at 2 per cent.
16. Tractors and their parts are taxable at 5 per cent.
17. Other than canned and preserved.
18. Edible oil produced in indigenous kohlu is exempted from sales tax.
19. Country-made shoes are exempted from sales tax.
20. Pesticides are exempted from sales tax.

21. Where the considerations for the sale or purchase of liquor includes duties of excise payable under the A.P. Excise Act, 1968, the rate is 25 per cent at F.P.
22. If it is being sold by H.P.C. Limited the levy is chargeable at the point of sales.
23. For other than cotton hosiery goods the rate is 10 per cent.
24. If the oil is obtained from taxed groundnut, then the rate is 2.5 per cent.
25. Including other foodstuffs such as Bournvita, Boost, etc.
26. If Maida and Atta is obtained from non-taxed wheat then it is taxable at 5 per cent.
27. Costing less than Rs 15.00, is taxable at 4 per cent.
28. Medicines dispensed to patients by private medical practitioners is exempted from sales tax.
29. Hand-spun is exempted from sales tax.
30. Oil-seeds purchased by cooperative societies are exempted.
31. Transactions between registered dealers are not taxable.
32. Linoleum is taxable at 15 per cent.
33. 3 per cent for any undertakings supplying electrical energy and licensed under the India Electricity Act, 1910.
34. PVC tiles taxable at 16 per cent F.P.
35. Under Assam Purchase Act.
36. Onion is taxable at 7 per cent.
37. Cooked food is exempted from sales tax.
38. Cotton garments—3 per cent at last point.
39. Plants are taxable at 7 per cent, first point.
40. When the price is more than Rs 5.
41. The rate is 12 per cent when the price exceeds Rs 30.
42. Air-conditioners are taxable at 20 per cent.
43. Flowers: exempted from sales tax.
44. Agricultural machinery is taxable at 4 per cent.
45. When packing materials used for packing of manufactured taxable goods within the State: exempted from sales tax.
46. Pulses: taxable at 4 per cent rate.
47. Plants are exempted from sales tax.
48. When sold for purposes other than domestic use the rate is 5 MP.

49. Sweets, taxable at 8 per cent LP.
50. Gold 1 LP, Gold ornaments 3 LP, Silver 8 LP, Silver and gold filigree 12 LP.
51. Other than gold ornaments.
52. Other than glass and thala.
53. Mustard seed and rape, exempted from sales tax.
54. Cotton yarn is exempted from sales tax.
55. Purchase tax at 4 per cent.
56. Cereals and pulses including all forms of rice, gram, peas, moong, etc.
57. Except surgical instruments.
58. Footwear made by hand and when sold at a price not exceeding forty rupees per pair is exempted from sales tax.
59. Excluding hosiery products.
60. Ice creams, 15 FP.