

**Annexure 4**  
**Octroi Rates in Selected Municipal Corporations of Maharashtra**

S. No.	Articles	Greater Mumbai Corporation	Mira Bhayandar Municipality	Kolhapur Corporation	Malegaon Municipality
<b>Class I-Articles of food &amp; drink</b>					
1	Grain, flour, pulses and cereals of all sorts	0.50%	Rs 0.05 per 10 kg	Rs 0.15 per 10 kg	Rs 0.05 per 10 kg
2	Rava	0.50%	Rs 0.05 per 10 kg	Rs 0.15 per 10 kg	Rs 0.05 per 10 kg
3	Sugar, sugar candy, <i>chamchami</i> & bura	0.50%	0.05%	1.50%	1.50%
4	Gur of all sorts & <i>rab, pend -khajur, shira &amp; kakwi</i>	0.50%	1.00%	1.00%	1.00%
5	Sugarcane	E	2.00%	Rs 5.00 per tonne	1.00%
6	Wines & spirits & beers	E	4.00%	7.00%	4.00%
7	<i>Ganja, bhanga</i> , opium & <i>charas</i>	E	4.00%	7.00%	4.00%
8	Ghee & butter (other than table butter)	2.00%	1.00%	1.50%	Rs 3.00 per 10 kg
9	<i>Vanaspati</i> & hydrogenated oils	2.00%	1.00%	1.5%	2.00%
10	Tea, coffee & coffee seeds	0.50%	2.00%	3.00%	2.00%
11	Saffron	7.00%	1.50%	4.00%	2.00%
12	Bacon & hams	7.00%	2.00%	6.00%	4.00%
13	Frozen mutton carcasses,	3.00%	2.00%	6.00%	4.00%
14	Table butter, margarine etc.	7.00%	2.00%	6.00%	4.00%
15	Dried or preserved fruits and nuts excluding fresh fruits & betel nuts	7.00%	2.00%	6.00%	4.00%
16	Canned fish	7.00%	2.00%	6.00%	4.00%
17	Confectionery, mawa, milk cream	7.00%	2.00%	6.00%	4.00%
18	Unwrapped bread	3.00%	2.00%	6.00%	4.00%
19	Biscuits costing more than Rs16/- per kg	7.00%	2.00%	6.00%	4.00%
20	Biscuits costing not more than Rs16/- per kg	3.00%	2.00%	6.00%	4.00%
21	Ice cream	2.00%	2.00%	3.00%	4.00%
22	Jams & jellies, pickles, all sorts of farinaceous foods	7.00%	2.00%	6.00%	4.00%
23	Lard or edible animal fat	7.00%	2.00%	6.00%	4.00%
24	Fruit juices & all beverages	7.00%	2.00%	6.00%	4.00%
25	Glucose, dextrose or any fruit sugar, saccharin, food colours, malt extract, honey	7.00%	2.00%	6.00%	4.00%
26	Cocoa, cocoa beans & chocolate	7.00%	2.00%	6.00%	4.00%

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<b>Class I-Articles of food &amp; drink</b>					
27	Oilman stores	7.00%	2.00%	6.00%	4.00%
28	Preserved provisions, baking or curry powder	7.00%	2.00%	6.00%	4.00%
29	All kinds of food or drink not specifically provided for, excepting whole milk, toned milk & skim milk powder	7.00%	2.00%	6.00%	4.00%
30	All kinds of essence	7.00%	2.00%	6.00%	4.00%
31	Cheese, condensed & preserved milk	7.00%	2.00%	5.00%	4.00%
32	Bread,	7.00%	2.00%	Rs 2.00 per 10 kg	4.00%
33	Meat-fresh or preserved	7.00%	2.00%	6.00%	4.00%
34	Curd	7.00%	2.00%	5.00%	4.00%
35	Papad, potato wafers	7.00%	2.00%	6.00%	4.00%
36	Chakka	7.00%	2.00%	6.00%	4.00%
37	Cakes	7.00%	2.00%	6.00%	4.00%
38	Preserved kirana articles, hing	-	2.00%	6.00%	4.00%
39	Whole milk, toned milk or skimmed milk powder	E	per cent	5.00%	-
40	Dates (dry)	2.00%	2.00%	2.00%	0.50%
41	Dates (wet)	2.00%	2.00%	2.00%	0.50%
42	Grass, straw, bhusa, tanus, bhas (fodder for horses), etc.	E	Rs 0.05 per 10 kg	Rs 0.10 per 10 kg	Rs 0.05 per 10 kg
43	Chuni, mouha, oil-cake including khandas of grain used for any purpose	E	Rs 0.05 per 10 kg	Rs 0.20 per 10 kg	Rs 0.05 per 10 kg
44	Oil seeds of all kinds	E	Rs 0.05 per 10 kg	Rs 0.10 per 10 kg	Rs 0.05 per 10 kg
45	Groundnuts & cotton seeds excluding those specified in Class III	E	Rs 0.05 per 10 kg	Rs 0.10 per 10 kg	Rs 0.10 per 10 kg
46	Edible oils to be used for manufacture of hydrogenated oils or vanaspati	-	0.05%	1.35%	2.00%
47	Bottled edible oils	-	0.05%	1.35%	2.00%
48	All other kinds of edible oils	-	0.05%	1.35%	1.00%
49	Ice	E	Rs 0.05 per 10 kg	Rs 0.10 per 10 kg	Rs 0.05 per 10 kg
50	All chemicals, chemical insecticides, surgical goods of all kinds	-	1.50%	4.00%	2.0%

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51	Cylinders filled with gas, physical & laboratory goods of all kinds, sterilised goods including cotton & cotton bandages, para, surma etc.	E	1.50%	4.00%	2.0%
52	Drugs & allopathic medicines, homeopathic, ayurvedic medicine etc.	E	0.50%	2.50%	2.0%
53	All sorts of vegetables,	E	Rs 0.05 per 10 kg	Rs 0.30 per 10 kg	Rs 0.05 per 10 kg
54	Dry chillies, onions, turmeric etc.	E	Rs 0.05 per 10 kg	Rs 0.10 per 10 kg	Rs 0.10 per 10 kg
55	All kinds of fresh fruits	E	Rs 0.05 per 10 kg	Rs 0.30 per 10 kg	Rs 0.12 per 10 kg
56	Coconuts	E	Rs 1.00 per 100 P	Rs 2.00 per 100 P	Rs 1.00 per 100 P
57	All kinds of Indian sweets, breads, bari	-	Rs 1.00 per 10 kg	6.00%	2.00%
58	Fishes of all kinds dead or alive,	E	E	Rs 0.30 per 10 kg	Rs 0.60 per 10 kg
59	Eggs	E	E	Rs 2.00 per 100 P	Rs 1.00 per 10 kg
60	Fresh meat	E	E	Rs 0.30 per 10 kg	Rs 1.00 per 10 kg
61	All kinds of dried meat	E	-	Rs 0.25 per 10 kg	-
62	Fowls, ducks & other game birds	E	Rs 0.25 per 10 kg	Rs 0.10 per head	Rs 0.10 per head
63	Wild beasts	E	Rs 2.00 per 10 kg	E	Rs 1.00 per head
64	Betal leaves	E	Rs 0.20 per 10 kg	Rs 0.50 per 10 kg	Rs 0.20 per 10 kg
65	Betal nuts	E	2.00%	3.00%	2.00%
66	Cardamoms, nutmegs etc.	-	2.00%	3.00%	2.00%
67	Kirana articles not specified elsewhere including <i>aijwan, kalmi, gullal, jira, dalchini</i> , eating soda, <i>hing</i> etc.	-	2.00%	1.00%	2.00%
<b>Class II- Animals</b>					
68	Sheep, goats, lambs & kids	1.00%	Rs 1.00 Each	Rs 0.50 per head	Rs 1.00 per head
69	Oxen, cows, buffaloes, calves, horses & donkeys	1.00%	Rs 1.50 Each	Rs 2.00 per head	Rs 2.00 per head
70	Domestic pets such as dogs, cats, parrots etc.	E	Rs 1.50 Each	E	Rs 0.50 per head

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71	Pigs	1.00%	Rs 1.50 Each	Rs 0.50 per head	Rs 2.00 per head
72	Camels & elephants	E	Rs 2.00 Each	E	Rs 5.00 per head
<b>Class III- Articles used for fuel, lighting, washing etc.</b>					
73	Charcoal,	0.50%	2.00%	Rs 0.05 per 10 kg	Rs 0.05 per 10 kg
74	Coal & coke	0.50%	2.00%	4.00 per cent	3.00%
75	Crackers, fireworks etc, calcium carbide & safety fuses	7.00%	3.00%	6.00%	3.00%
76	Chandeliers & articles for electric or gas lighting	6.00%	2.00%	3.50%	2.00%
77	Chimneys & electric bulbs costing more than Rs 50/- each	6.00%	2.00%	3.50%	2.00%
78	Chimneys & electric bulbs costing not more than Rs 50/- each	3.00%	2.00%	3.50%	2.00%
79	Boot & metal polish	3.00%	2.00%	4.00%	2.00%
80	Washing soap & bath soap costing more than Rs1.25 per cake	3.00%	2.00%	3.00%	2.00%
81	Washing soap & bath soap costing not more than Rs1.25 per cake	2.00%	2.00%	3.00%	2.00%
82	Potash, ritha, soda, alum etc.	4.00%	1.00%	3.00%	2.00%
83	Oil seeds of inedible oils	2.00%	2.00%	3.00%	2.00%
84	Inedible vegetable oils	3.00%	1.50%	3.00%	2.00%
85	Methyled & denatured spirits & industrial alcohols	6.00%	2.00%	4.00%	2.00%
86	Mineral oils of all sorts, white oil, petroleum products, Fevicol excluding kerosene & crude oil	1.00%	5.25%	4.25%	2.00%
87	Furnace oil	1.00%	5.25%	4.25%	2.00%
88	Crude oil	1.00%	0.60%	4.00%	Rs 2.00 per 10 litre
89	Grease & petroleum jelly	4.00%	2.00%	4.00%	2.00%
90	Liquid petroleum gas for domestic use	-	1.00%	3.00%	Rs 1.00 per piece
91	Liquid petroleum gas for industrial use	-	1.00%	3.00%	Rs 1.00 per piece
92	All kinds of petrol & diesel	1.00%	5.25%	4.25%	2.00%
93	Kerosene	E	0.50%	1.00%	Rs 1.00 per 10 litre

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94	All kinds of lubricating oils	1.00%	5.25%	4.25%	2.00%
95	All kinds of inedible fats, tallow, lards, etc., not used as food	—	2.00%	2.00%	2.00%
96	Chemicals of all sorts, sodium, caustic soda, acids of all kinds of salomoniac, borax, sizing flour etc.	—	3.00%	4.00%	2.00%
97	Candles, match boxes,	—	2.00%	3.00%	2.00%
98	Other articles for gas or lighting not provided elsewhere, iron & their spare parts	—	2.00%	3.00%	2.00%
99	Fire wood	E	Rs 0.10 per 10 kg	Rs 0.10 per 10 kg	Rs 0.05 per 10 kg
100	Padpa & cinder	—	Rs 0.10 per 10 kg	Rs 0.10 per 10 kg	Rs 0.05 per 10 kg
<b>Class IV- Articles used in construction &amp; articles made of wood or cane</b>					
101	Cement of all sorts	1.00%	2.50%	3.50%	3.00%
102	White cement	1.00%	2.50%	3.50%	3.00%
103	Coal tar, asphalt, bitumen etc.	3.00%	2.50%	4.00%	3.00%
104	Clinker	1.00%	2.50%	4.00%	3.00%
105	Tiles, marble pieces, fire bricks, China mosaic chips etc.	4.00%	3.00%	5.00%	3.00%
106	Mangalore tiles	4.00%	3.00%	5.00%	3.00%
107	Bricks	4.00%	3.00%	3.00%	3.00%
108	Roofing tiles	4.00%	3.00%	3.00%	3.00%
109	Glazed bricks,	4.00%	3.00%	3.00%	3.00%
110	All kinds of farashing	4.00%	3.00%	5.00%	3.00%
111	Paints, distemper & colour washes, varnish etc.	4.00%	2.50%	5.00%	3.00%
112	Yellow earth & earth of any other kind except red earth	3.00%	Rs 2.00 per tonne	Rs 1.00 per tonne	Rs 0.05 per 25 kg
113	Metal rubble	3.00%	Rs 2.00 per tonne	Rs 1.00 per tonne	Rs 0.25 per truck
114	Sand, murum	3.00%	Rs 2.00 per tonne	Rs 1.00 per tonne	Rs 2.00 per tonne
115	Red earth	—	Rs 2.00 per tonne	Rs 1.00 per tonne	Rs 0.05 per 25 Kg

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116	Gravel	3.00%	Rs 2.00 per tonne	Rs 3.00 per tonne	Rs 2.00 per tonne
117	Glass, glassware, chinaware, enamelware etc. used for construction or decoration of building & sanitary fittings etc.	4.00%	2.50%	4.00%	3.00%
118	Roofing felt	2.00%	2.00%	5.00%	3.00%
119	Timber (not used for preparation of khokas), ballies, cane & articles made of them	6.00%	3.00%	5.00%	3.00%
120	Timber ( used for preparation of khokas),	3.00%	3.00%	5.00%	3.00%
121	Doors, window frames, pegs, stair-cases	6.00%	3.00%	5.00%	3.00%
122	Sandal wood & articles made of such woods	6.00%	3.00%	5.00%	3.00%
123	Plywood, soft boards, hard boards etc.	6.00%	3.00%	5.00%	3.00%
<b>Class V- Perfumes, toilet requisites, colours &amp; household goods</b>					
124	Hair oil, perfumed oils, scents, toilet requisites of all kinds, combs etc.	4.00%	2.00%	5.00%	3.00%
125	Scissors, razors, cutlery, needles, locks & keys, stoves, hardware etc	4.00%	2.00%	4.00%	3.00%
126	Laces, tapes, imitation jewellery, plastic goods, bakelite goods etc.	4.00%	2.00%	4.00%	3.00%
127	All kinds of furniture : wooden, iron, steel, cane etc.	—	3.00%	5.00%	3.00%
128	Umbrellas, Rain coats, hats & caps	—	2.00%	3.00%	3.00%
129	Incense sticks	4.00%	2.00%	5.00%	3.00%
130	Plastic pipes, polythene & P.V.C. pipes	—	—	—	—
131	Imitation ornaments	6.00%	2.00%	5.00%	3.00%
132	Toys of all kinds	3.00%	1.00%	3.00%	3.00%
133	Gold	0.50%	0.15%	Rs 3.00 per 10 gm	0.25%
134	Silver	0.50%	0.30%	Rs 3.00 per 1 kg	0.50%

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135	Ornaments & articles made of gold	0.50%	2.00%	Rs 3.00 per 10 gm	—
136	Ornaments & articles made of silver	0.50%	2.00%	Rs 3.00 per 1 kg	—
137	Other precious metals & ornaments & articles made thereof	—	2.00%	4.00%	3.00%
138	Crockery of all sorts	2.00%	2.50%	4.00%	3.00%
139	Glass & glassware, china & porcelainware, earthenware etc (excluding articles used for construction or decoration of buildings )	2.00%	2.50%	3.00%	3.00%
<b>Class VI- Tobacco &amp; tobacco requisites</b>					
140	Cigar & cigarette holders, smoking pipes, tobacco cases, hukka, & smoking requisites	6.00%	3.00%	6.00%	3.00%
141	Cigarettes & cigars,	—	3.00%	6.00%	4.00%
142	<i>Bichora, fadi, sarsa, churapals</i>	—	2.00%	5.00%	2.00%
143	<i>Dhantal</i>	—	2.00%	5.00%	3.00%
144	Tobacco for manufacturing <i>bidis</i> & snuff & tobacco for eating purpose	—	Rs 1.00 per 10 kg	Rs 2.00 per 10 kg	2.00%
145	<i>Bidis</i>	—	2.00%	2.00%	2.00%
146	Snuff	—	2.00%	5.00%	4.00%
147	<i>Bidi leaves</i>	E	Rs 0.50 per 100 kg	Re 1.00 per 100 kg	Rs 0.10 per 12 kg
<b>Class VII- Piece goods, cotton, yarn &amp; thread of all sorts, starching &amp; sizing materials, leather &amp; articles of leather &amp; rubber goods</b>					
148	Piece goods of wool, silk, linen etc., artificial & synthetic materials etc., 100% cotton fabrics, readymade garments, hosiery goods etc made out of 100% cotton fabrics	2.00%	2.00%	3.00%	2.00%
149	Khadi & articles made thereof	2.00%	1.00%	—	—
150	Cotton ginned	3.00%	Rs 2.00 per 50 kg	1.50%	Rs 1.00 per 50 kg
151	Cotton unginned	0.00%	Rs 2.00 per 50 kg	1.50%	Rs 2.00 per 100 kg
152	Cotton waste, yarn waste & hard waste	2.00%	Rs 2.00 per 50 kg	1.50%	Rs 4.00 per 50 kg

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153	Raw or unspun wool, hemp, jute, coconut & other fibres, & rope & articles made thereof	2.00%	2.00%	3.00%	1.50%
154	Yarn & thread of all sorts	1.00%	2.50%	2.50%	1.80%
155	Starches of all sorts, sago rice & flour, sizing oils etc.	2.00%	2.00%	3.00%	3.00%
156	Hides & skins	2.00%	2.00%	3.00%	3.00%
157	Leather, including harness, saddles, bags, shoes etc	2.00%	2.00%	4.00%	3.00%
158	Kolhapuri chappals	—	—	3.50%	—
159	Rubber tyres & tubes (not required for bicycles & BEST undertakings)	4.00%	3.00%	1.00%	3.00%
160	Rubber tyres & tubes (required for bicycles & BEST undertakings)	2.00%	2.00%	1.00%	3.00%
161	Rubber, rubber goods, gatta purcha & articles made thereof, etc.	1.50%	2.00%	3.00%	3.00%
162	Raw rubber, latex	1.50%	2.00%	3.00%	3.00%
<b>Class VIII- Metals &amp; articles made of metals</b>					
163	Iron & steel	2.50%	2.00%	2.50%	3.00%
164	Pig iron	2.50%	2.00%	2.50%	3.00%
165	Blooms, billets & slabs	2.50%	2.00%	2.50%	3.00%
166	Structural - joints	2.50%	2.00%	2.50%	3.00%
167	Channels	2.50%	2.00%	2.50%	3.00%
168	Angles - equal or unequal	2.50%	2.00%	2.50%	3.00%
169	Bulbs or toes	2.50%	2.00%	2.50%	3.00%
170	Light rails	2.50%	2.00%	2.50%	3.00%
171	Fish plate for light rails	2.50%	2.00%	2.50%	3.00%
172	Shell, steel ingots, blooms, billets & bars	2.50%	2.00%	2.50%	3.00%
173	Black or galvanised sheets, plain or corrugated	2.50%	2.00%	2.50%	3.00%
174	Plates, ordinary mild steel including boiler & high tensile ship building or bullet proof	2.50%	2.00%	2.50%	3.00%
175	Bars, rods	2.50%	2.00%	2.50%	3.00%
176	Bolts, nuts, washers, rivets etc.	2.50%	2.00%	2.50%	3.00%
177	Wire barbed, telegraph or other kinds of black or galvanised	2.50%	2.00%	2.50%	3.00%
178	Wire nails	2.50%	2.00%	2.50%	3.00%
179	Spring steel, vehicular or flat bars	2.50%	2.00%	2.50%	3.00%
180	Hoops & strips	2.50%	2.00%	2.50%	3.00%



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181	Pipes	2.50%	2.00%	2.50%	3.00%
182	Bentonide powder, asbestos packing sheets, graphite powder etc.	—	—	3.00%	—
183	Iron & steel - scrap	2.50%	Rs 25.00 per Tonne	1.00%	25.00 / 2.00%
184	Iron & steel - any other articles manufactured from iron & steel other than cutlery, hardware & machines etc not specifically provided for	2.50%	2.00%	3.00%	3.00%
185	Machinery & their components & spares	2.00%	3.00%	3.00%	2.00%
186	Electric machinery for generation transmission & distribution, motors & generators & their component & spares	2.00%	3.00%	3.50%	2.00%
187	Electric goods including cells, batteries etc.	2.00%	3.00%	3.50%	2.00%
188	Electrical fittings & materials	2.00%	3.00%	3.50%	2.00%
189	Electrical domestic appliances	2.00%	3.00%	3.50%	2.00%
190	Electrical machinery of all kinds, dynamos, transformers etc.	2.00%	3.00%	3.50%	2.00%
191	Agricultural machinery & parts	2.00%	3.00%	3.50%	2.00%
192	Oil engines, diesel engines, steam engines etc	2.00%	3.00%	3.50%	2.00%
193	Tools of all kinds	2.00%	3.00%	3.50%	2.00%
194	Printing press machines & spares	2.00%	3.00%	3.50%	2.00%
195	Other machinery, its components & spares not provided for specifically	2.00%	3.00%	3.50%	2.00%
196	Vehicles				—
197	Motor cars, lorries & chassis (not required by the BEST undertaking)	4.00%	3.00%	1.00%	4.00%
198	Chassis (required by the BEST undertaking)	3.00%	3.00%	0.20%	4.00%
199	Three wheelers	4.00%	3.00%	1.00%	4.00%
200	Two wheelers	4.00%	3.00%	1.00%	4.00%

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201	Bicycles, parambulators, carriages etc.	2.00%	3.00%	2.00%	2.00%
202	Spare parts of all kinds of vehicles	—	3.00%	3.00%	2.00%
203	Instruments, apparatus etc.	4.00%	—	—	per cent
204	Sewing machines, clocks & watches & typewriters & their spares	4.00%	3.00%	2.00%	4.00%
205	Radios, radiograms, television sets, wireless goods, musical instruments etc.	4.00%	3.00%	4.00%	4.00%
206	Photographic machinery, photo goods & materials etc.	4.00%	3.00%	4.00%	4.00%
207	Cine projection machinery, their components etc.	4.00%	3.00%	4.00%	4.00%
208	Surveying apparatus	4.00%	2.00%	4.00%	4.00%
209	Scientific appliances	4.00%	2.00%	4.00%	4.00%
210	Optical goods, their spares, surgical instruments, hospital requirements etc.	4.00%	2.00%	3.00%	4.00%
211	Mill & gin stores including crucibles, cotton & ropes	4.00%	2.00%	3.00%	2.00%
212	All kinds of apparatus, appliances & spares	4.00%	2.00%	4.00%	2.00%
213	Non-ferrous metals like brass, copper, tin etc., their alloys, wires, sheets, ingots & circles	2.50%	2.00%	3.00%	3.00%
214	Circles	2.50%	2.00%	3.00%	3.00%
<b>Class IX- Miscellaneous</b>					
215	Dyes, tans, indigo & all colouring matter including printing paste & inks	2.00%	2.00%	5.00%	2.00%
216	Paper	3.00%	per cent	per cent	—
217	Newsprint,	3.00%	1.50%	1.00%	2.00%
218	Cardboards, strawboards, grayboards & millboards	3.00%	2.00%	3.00%	2.00%

**Annexure 4**  
**Octroi Rates in Selected Municipal Corporations of Maharashtra**

S. No.	Articles	Greater Mumbai Corporation	Mira Bhayandar Municipality	Kolhapur Corporation	Malegaon Municipality
219	All kinds of paper of whatever composition & thickness	3.00%	2.00%	3.00%	2.00%
220	Lac & cork & articles made thereof	2.00%	2.00%	3.00%	2.00%
221	Sculptured articles of wood, stone, clay etc., other articles & earthenware	4.00%	2.00%	4.00%	2.00%
222	Chinaware, porcelainware & electric insulators not specified earlier	2.00%	2.00%	4.00%	2.00%
223	Cinema films, all films raw,	4.00%	Rs 5.00 per 300 M	Rs 2.00 per 300 M	Rs 25.00 per 300 M
224	Cinema films processed & reels	4.00%	Rs 3.00 per 300 M	Rs 3.00 per 300 M	Rs 0.50 per 300 M
225	Roll films	-	Rs 0.50 per Roll	-	-
226	Molasses	1.00%	Rs 2.00 per tonne	Rs 30.00 per tonne	Rs 2.00 per tonne
227	Chemical manures	-	Rs 1.00 per tonne	0.25%	Rs 1.00 per tonne
228	Scrap of iron & steel & other metals	-	-	2.00%	-
229	Goods not included in any of the above items & not specifically exempted	2.00%	1.50%	4.00%	1.50%