

Table 1

Commodity-wise Rates of Sales Tax in the States

	NP	ARN	ASH	BHR	DLI	GOA	GUJ	KER	MP	J&K	KYE	KER	LD	MAR	MP	MKG	MAD	MZO	MCA	ORIS	POND	PUN	KAJ	SEN	TR	TRI	UP	WB	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
1. CEREALS AND PULSES																													
1.1 Cereals and Pulses	4	-	8	4	8	8	8	4	3+5	8	2/3	4	-	8	3/2	-	8	-	-	4	1	4	4	8	8/4	-	4	1	
1.2 Paddy	4	-	2	3	8	8	8	4	3+5	8	2	1	-	8	2.5	-	8	-	-	4	8	4	4	8	8	-	4	-	
1.3 Atta, Malda and Suji	2	-	8	4	8	8	8	4	3+5	8	3	4	-	8	3	-	8	-	-	4	2	4	4	8	4	-	4	-	
2. OTHER FOOD ARTICLES																													
2.1 Edible oils	4	-	7	2	5	2	4	6	8	4	4/3	6	-	8	3	-	4	-	-	4	2	8	6	8	4	7	5	1/8	
2.2 Vanaspathi ghee	6	-	7	9	5	2	10	8	8	8	5	6	-	7	12	-	8	-	-	12	4	8	8	5	8	7	8	8	
2.3 Ghee (pure)	6	-	7	8	5	8	10	8	8	8	13	6	-	7	6	-	6	-	-	12	3+5	8	6	5	8	8	6	3	
2.4 Potatoes and Onions	8	-	8/8	5	8	8	8	8	8	8	8	8	-	8	8	-	8	-	-	8	8	8	8	8	8	8	8	8	NIL
2.5 Fresh Fruits	8	-	8	8	8	8	8	8	8	8	8	8	-	8	8	-	8	-	-	8	8	8	8	8	8	8	8	8	NIL
2.6 Meat and Fish in Containers	9	-	8	8	7	7	8	8	8	8	10/3	10	-	8	12	-	2	-	-	12	3+5	8	10	5	10	8	8	15	
2.7 Eggs	8	-	8	8	8	8	8	8	8	8	8	8	-	8	8	-	8	-	-	8	8	8	8	8	8	8	8	8	NIL
2.8 Khandhari	8	-	8	8	8	8	8	8	8	8	2	8	-	8	8	-	8	-	-	4	8	8	8	8	8	8	8	8	NIL
2.9 Salt (in Containers)	8	-	8	8	8	8	8	8	8	8	8	8	-	8	8	-	8	-	-	8	8	8	8	5	8	8	8	8	NIL
2.10 Gur (Jaggery)	7	-	8	8	8	8	4	8	8	2	8	-	8	2	-	-	8	-	-	4	8	8	8	-	8	8	8	8	NIL
2.11 Tea Leaves	6	-	7	8	7	7	1	8	8	4	13	5	-	7	12/10	-	6	-	-	12	3+5	8	10	5	6	8	8	4	
2.12 Coffee Powder	8	-	7	6	7	7	6	8	8	8	13	10	-	10	10	-	6	-	-	12	5	8	10	5	6	8	8	15	
2.13 Pepper	5	-	7	9	7	7	6	8	8	4	6	6	-	7	4	-	6	-	-	12	3	8	6	5	6	8	8	11	
2.14 Other Spices	5	-	7	9	7	7	6	8	8	4	5	5/8	-	7	4	-	6	-	-	8/12	3+5	8	6	5	8	8	8	8/11	
2.15 Curd, Lassi and Buttermilk	8	-	8	8	8	8	8	8	8	8	8	5	-	8	8	-	8	-	-	8/12	8	8	8	5	8	8	5	8/8	
2.16 Cooked Food and Sweets	5	-	7	6	6	12/6/3	10	8	8	8	5	5/10	-	7	3	-	2/8/15	-	-	4	3+5	8	6	8	5	8	5	8/8	
2.17 Milk Food and Powder	4	-	8	8	7	2	4	8	8	8	4	8	-	7	3/8	-	6	-	-	12	3+5	4	6	5	10	8	6	8	
3. BOOKS AND STATIONERY																													
3.1 Students' Exercise Books	8	-	8	6	8	8	8	8	8	8	8	8	-	8	5	-	NIL	-	-	8	8	8	8	8	8	8	6	8	NIL
3.2 Writing and Other Papers	7	-	7	8	5	7	8	8	8	4	8	8	-	4	5	-	6	-	-	12/16	3+5	8	6	5	6	8	6	8	
3.3 Other Stationery	6	-	7	8/6	7	7	10	8	8	4	7	8	-	4	6	-	10	-	-	12/18	3+5	8	6	5	5	8	8	8/8	
3.4 Instrument Boxes	6	-	7	7	8	7	8	8	8	8	8	8	-	8	6	-	NIL/4	-	-	12	8	8	8	5	8	8	8	8	
3.5 Books and Maps	8	-	7	8	8	8	8	8	8	8	8	8	-	8	6	-	NIL	-	-	8	8	8	8	5	8	8	8	8	
4. DOMESTIC FUEL ITEMS																													
4.1 Firewood	3	-	8	7	8	8	8	8	3	8	6	5	-	6	3	-	NIL	-	-	8	8	8	8	5	8	8	4	8	
4.2 Coal and Coke	4	-	4	4	3	8	4	4	4	8	4	5	-	4	4	-	4	-	-	4	2	4	4	4	3	4	4	4	
4.3 Kerosene	4	-	2	6	3	8	3	8	8	8	5	4	-	3	3	-	4	-	-	8	8	10	5	4	5	8	5/8		
4.4 Kerosene Superior	4	-	2	8	3	8	3	8	8	8	5	4	-	3	8	-	4	-	-	8	8	-	5	4	5	-	5		
4.5 Kerosene Inferior	4	-	2	6	3	8	3	8	8	8	-	4	-	3	8	-	4	-	-	8	8	-	5	4	-	-	8		
4.6 Cooking Gas	10	-	8	9	5	8/7	14	8	8	8	15	15	-	7	16	-	4	-	-	12	5	8	10	5	8	12	8	15	

Table 1 (Contd.)

Commodity-wise Rates of Sales Tax in the States

	AP	AR	AS	BB	DL	GOA	GUJ	HAR	HP	J&K	KY	KER	LD	MH	MP	MG	MAH	MIZ	PGA	ONS	POND	PUJ	RAJ	SKH	TN	TMI	UP	WB	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
4.7 Charcoal	3	-	7	7	8	7	8	4	8	8	6	5	-	7	3	-	NIL	-	-	8	3+5	4	10	5	8	8	4	NIL	
4.8 Furance Oil	4	-	8	8	7	12	7	8	8	8	7	10	-	7	14	-	8	-	-	12	3+5	8	10	5	10	5	5	8	
4.9 Candles	6	-	7	7	5	7	8	8	8	8	6	8	-	7	12	-	10	-	-	12	8	8	10	5	8	7	8	NIL	
4.10 Match Boxes	3	-	7	9	4	8	8	8	4	8	5	4	-	4	3	-	2	-	-	12	8	8	6	5	8	7	8	7	
5. TOILET ARTICLES																													
5.1 Tooth Paste/Powder	10	-	7	8	5	7	8	8	8	8	15	8	-	7	12	-	8	-	-	16	4	8	12	5	8	7	8	8	
5.2 Washing Soaps	5	-	7	9	8	7	6	8	8	8	8	5	-	7	6	-	8	-	-	12	2	8	8	5	10	6	6	8	
5.3 Toilet Soaps	8	-	7	9	8	7	8	8	11	8	13	5	-	7	6	-	8	-	-	12	2	8	8	5	10	6	8	8	
5.4 Hair Oils	10	-	7	8	10	7	12	8	11	10	15	15	-	7	12	-	15	-	-	16	5	8	12	8	12	5	12	8	
5.5 Razors and Razor Blades	7	-	8	8	15	7	8	8	8/11	8	8	8	-	7	12	-	8	-	-	12	3+5	8	12	5	10	8	8	11	
5.6 Other Shaving Products	10	-	8	8	10	7	8	8	11	8	15	-	-	7	12	-	15	-	-	16	3+5	8	12	5	10/8	8	8	8	
5.7 Cosmetics	10	-	13	12	10	12	12	10	11	10	15	15	-	15	16	-	15	-	-	16	5	12	12	10	12	12	12	15	
5.8 Boot-polish	6	-	8	8	5	7	8	8	8	8	-	5	-	7	12	-	8	-	-	16	3+5	8	10	5	8	6	8	11	
5.9 Tooth Brushes	12	-	7	3	10	7	5+4	8	8	8	15	8	-	7	12	-	6	-	-	12	4	8	12	5	8	7	7	9	
6. MEDICINES	5	-	4	7	4	8	8	8	4	10	6	-	6	3	-	4/12	-	-	-	4	3+5	4	6	8	6	3	6	4	
7. GARMENTS AND FOOTWEAR																													
7.1 Cotton Woisery Products	4	-	6	5	2	8	1	5	8	4	2	5	-	4	3	-	2	-	-	4	3+5	8	4	5	3	6	4	NIL	
7.2 Readymade Garments	5	-	3/7	7	5	7	4	4	4	5	5	5	-	10	3	-	4	-	-	4	3+5	2	6	5	5	5	4	2	
7.3 Footwear	8	-	8	8	5/7	7	10	8	8	8	8	8	-	12	12	-	8/12/15	-	-	12	3+5	8	10	5	5/8	8	8	4/8/11	
8. CYCLE AND ACCESSORIES	8	-	4/8	8	5/7	8/7	6	8	8	8	3	4	-	7	8	-	8/4	-	-	4	3	5	4	3	3	7	8	3	
9. REFRESHMENT ARTICLES																													
9.1 Bread	6	-	8	4	8	8	8	8	8	8	8	8	-	8	8	-	NIL	-	-	8	8	8	2.5	8	10/5	8	5	NIL	
9.2 Cakes and Pastries	9	-	7	8	6	7	10	8	8	8	13	5	-	7	12	-	8	-	-	12	3+5	8	10	8	10	8	5	8	
9.3 Toffees and Chocolates	8	-	8	8	9	7	8+4	8	8	8	13	10	-	7	12	-	8	-	-	12	3+5	8	10	5	10/5	8	5	8	
9.4 Aerated Water	7	-	7	11	7	7	12	NIL	11	8	13+5	10	-	15	8	-	12	-	-	12	3+5	12	15	5	8	7	8	15	
9.5 Country Liquor	25	-	20	8	7	7	45	NIL	8	8	20	45	-	7	8	-	50	-	-	8	8	8	5	8	8	8	8	NIL	
9.6 Foreign Liquor	25	-	50	25	10	25	45	NIL	30	30	50	75	-	30	8	-	20	-	-	4	20	12	40	5	50	8	26	NIL	
9.7 Indian made Foreign Liquor	25	-	50	25	25	17	-	NIL	30	8	45	60	-	30	8	-	35	-	-	4	20	8	8	5	30	8	26	NIL	
9.8 Bhang	-	-	7	8	8	7	15	-	8	8	150	-	-	8	8	-	15	-	-	8	3+5	8	36	5	8	8	8	NIL	
9.9 Ganja	10	-	7	8	8	7	15	-	8	8	150	55	-	8	8	-	15	-	-	8	3+5	8	36	5	8	-	8	NIL	
9.10 Opium	10	-	7	8	8	7	15	-	8	8	150	55	-	8	8	-	15	-	-	8	3+5	8	36	5	8	-	26	NIL	
9.11 Ice	6	-	7	7	5	7	12	9	8	4	8	5	-	7	12	-	4	-	-	12	3+5	7	10	5	5	-	7	8	
9.12 Biscuits	7	-	7/8	9	7	7	10	-	8	8	10	5/8	-	7	12	-	8	-	-	12	3+5	7	10	5	5	8	5	11/NIL	

Table 1 (Contd.)

Commodity-wise Rates of Sales Tax in the States

	AP	ARH	ASH	BHR	DLI	GOA	GOJ	HAR	HP	J&K	KYK	KKK	LD	MHI	MP	MKG	MAR	MZO	NGA	ORS	POND	POK	RAJ	SEN	TR	TBI	UP	WB
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
10. CONSUMER DURABLES INCLUDING GOLD AND SILVER																												
10.1 Gold and Silver and their Coins	2	-	7	2	2	7	4	8	4	4	4	5	-	15	8	-	2	-	-	4	1	2	1	2.5	1/2	12	4	1/8
10.2 Bullion and Splices	2	-	7	2	1/2	7	1+1	1/2	4	4	3/1	2	-	15	2.5	-	2	-	-	4	1	2	1	10	1	12	2	1
10.3 Articles of Gold and Silver	2	-	7	4	1/2	7	1+1	2	8	4	4	5	-	15	1	-	2	-	-	4	3+5	2	2.5	2.5	2	12	6	3/8/11
10.4 Ivory Products	8	-	12	13	7	12	12+4	8	8	4	8	10	-	15	16	-	8	-	-	16	3+5	7	10	10	8	12	8	8
10.5 Marble and its Products	10	-	7	13	7	12	15	8	8	8	15	8	-	15	16	-	15	-	-	16	3+5	7	15	10	15	12	6	15
10.6 Synthetic Gems and their Stones	7	-	8	10	7	7	4	8	8	4	7	10	-	15	12	-	12	-	-	16	3+5	7	8	10	8	12	8	11
10.7 Gold and Embroidery Work	-	-	-	K	K	7	5	NIL	8	-	4	5	-	15	6	-	6	-	-	16	8	7	8	10	8	12	8	3
10.8 Articles of Stainless Steel	6	-	12	8	10	7	6	3	11	10	7	10	-	12	8	-	12	-	-	12	3	10	15	10	5	12	12	8/11
10.9 Ladies Hand-bags	7	-	8	10	7	12	8+4	8	8	8	13	8	-	12	12	-	15	-	-	16	3+5	7	15	5	8	10	8	15
10.10 All kinds of Leather Goods	7	-	8	8	10	12	8+4	8	11	4	13	8	-	10	12	-	10	-	-	12	3+5	10	10	5	8	8	8	8/15
10.11 Suit Cases and Attache Cases	6	-	8	10	10	7	12+4	8	11	8	15	10+1	-	7	12	-	15	-	-	12	3+5	7	10	5	8	8	8	8/15
10.12 All kinds of Stoves	7	-	8	8	7	7	3+4	8	8	8	15	1	-	7	10	-	10	-	-	12	3+5	7	10	5	8	6	8	8
10.13 Incandescent Lanterns and Lamps	-	-	8	9	5	7	5+4	8	8	8	8	8	-	7	12	-	10	-	-	16	8	7	10	5	8	6	8	8
10.14 Domestic Electrical Appliances	10	-	12	12	10	12	15	10	8/11	8	12+3	10	-	12	12	-	15	-	-	12	4	10	12	5	12/8	12	12	8/11/15
10.15 Clocks and Time Pieces	10	-	13	13	10	12	10	10	11	8	12	15	-	12	12	-	15	-	-	16	7/2	10	12	10	10	13	12	11
10.16 Refrigerators and Air-conditioners	10	-	13	16	10	12	12	10	11	10	15	15	-	15	16	-	15	-	-	12/16	4	10	12	10	15	15	12	11/15
10.17 Wooden Furniture	5	-	12	12	10	7	12	8	11	8	8	10	-	10	14	-	8	-	-	16	3+5	10	12	5	8	12	12	8
10.18 Steel Safes and Almirahs	10	-	13	13	10	12	12	10	11	10	15	10	-	10	14	-	15	-	-	16	12/6	10	15	10	8	12	12	15
10.19 Other Steels Furniture	10	-	12	13	10	12	12	10	11	10	15	10	-	10	14	-	15	-	-	16	4	10	15	10	8	20	12	15
10.20 Aluminium Furniture	6	-	7	12	10	7	12	8	11	10	15	10	-	10	14	-	15	-	-	16	3+5	10	15	10	8	12	12	15
10.21 Wireless Reception Instruments	10	-	12	10	10	12	15	12	11	10	15/4/6	15/4	-	12	16	-	12	-	-	16	2	10	10	10	3	12	12	11
10.22 Sound Transmitting Equipments	10	-	12	10	10	12	15	12	11	10	20/6	15	-	12	16	-	12	-	-	16	12	10	12	10	3	12	12	11
10.23 Cinema Equipments	10	-	12	8	10	12	12	12	11	10	15	15	-	12	16	-	15	-	-	16	12	10	12	10	8	12	12	11
10.24 Motor Cycles and Combinations	4	-	12	9	10	3	12	10	11	4	8	4	-	4	10	-	15	-	-	8	3	10	12	3	4	12	10	6
10.25 Heavy Motor Vehicles	10	-	8	9	10	3	12	4	11	4	10	4	-	4	3	-	15	-	-	8	4	10	6	2	15/8	6	10	8
10.26 Motor Cars	4	-	4	9	10	3	12	8/10	11	4	6	4	-	4	10	-	15	-	-	8	4	10	6	2	5	6	10	6
10.27 Lifts Operated by Power	10	-	8	8	10	7	10	10	8	8	15	15	-	-	12	-	15	-	-	16	4	10	10	5	15	-	12	11
10.28 Tyres and Tubes	7	-	12	9	17	6	12	10	11	10	9	-	-	7	16	-	12	-	-	12	5	10	12	10	9	12	8	11
10.29 Aluminium Wares	6	-	7	8	7	2	6	3	8	8	8	6	-	7	3	-	6	-	-	8/12	3+5	7	10	7	4	7	8	8
10.30 Motor Parts	10	-	12	10	10	3	12	10	11	10	13+3	12	-	10	16	-	12	-	-	12	7	10	12	7	8	7	10	8
10.31 Fur and its Articles	10	-	7	13	10	12	12	4	11	4	15	6	-	15	16	-	20	-	-	16	3	10	10	5	8	-	12	11
10.32 Tabulating and Calculating Machines	10	-	12	14	10	12	15	10	11	10	20/6	15/4	-	12	16	-	15	-	-	16	2	10	12	10	8	12	12	11
10.33 Binoculars and Telescopes	10	-	12	15	10	12	12	12	11	1	13	15	-	15	16	-	12	-	-	16	12	10	10	10	15	14	12	15
10.34 Sewing Machines	6	-	8	8	10	7	4	8	8	8	6	6	-	7	6	-	6	-	-	12	3+5	7	10	5	15	6	8	8
10.35 Vacuum Flasks	9	-	12	10	7	12	10	10	11	8	10	10	-	-	16	-	12	-	-	16	3	10	10	10	5	12	12	15
10.36 Playing Cards	10	-	7	13	10	12	8+4	8	8	8	15	10	-	12	12	-	12	-	-	12	3+5	7	12	5	8	10	10	8
10.37 Crockery and Cutlery	6	-	7	8	7	12	12+4	10	11	8	10	6	-	7	14	-	12	-	-	12	3+5	10	12	5	9	7	10	15
10.38 Floor and Wall Tiles	4	-	12/8	13	10	12	12	10	11	8	13	8	-	15	16	-	12	-	-	16	3	10	15	10	8/5	12	12	15/8/11

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
10.39 Arms and Ammunition	10	-	13	16	10	12	12	10	11	30	15	20	-	10	16	-	15	-	-	16	6	10	5	10	15	13	12	11	
10.40 Fireworks	10	-	6	7	10	7	10	8	8	10	15	10	-	10	16	-	15	-	-	16	12	7	10	5	8	15	12	15	
10.41 Cigarette Cases and Lighters	10	-	12	15	10	12	12	12	11	10	15	15	-	12	16	-	12	-	-	16	3+5	10	10	10	15	14	8	15	
10.42 Sheets, Cushions and Pillows	10	-	13	10	-	12	15	10	8/11	10	15	15	-	12	16	-	12	-	-	16	12	7	12	10	10	12	12	15/8	
10.43 Other Rubber Products	9	-	8	10	7	7	9	8	11	8	8	8	-	7	16	-	8	-	-	12	3+5	7	8	10	9	8	8	8	
10.44 Pile Carpets	10	-	8	13	10	12	15	10	11	8	8	15	-	15	16	-	15	-	-	16	6	10	8	5	15	12	10	11	
10.45 Precious Stones	7	-	8	10	7	7	10	8	8	4	15	10	-	15	16	-	12	-	-	16	3	10	8	10	10	12	8	11	
10.46 Dry Fruits	8	-	8	9	7	7+4	8	8	8	10	8	8	-	10	10	-	8	-	-	12	8	7	10	10	8	8	10	15	
10.47 Dry Cell Batteries	9	-	8	12	5	7	8+4	8	8	8	13	10	-	7	10	-	12	-	-	12	3	7	8	5	9	10	8	8	
10.48 Glass Bangles	8	-	8	8	7	8/7	8	8	4	8	8	8	-	7	-	-	NIL	-	-	8	3+5	4	8	5	8	8	8	8	
10.49 Locks and Keys	5	-	8	8	7	7	8+4	8	8	8	10	8	-	10	12	-	10	-	-	12	3+5	7	10	5	8	8	6	8	
10.50 Bedding Stuff with Cotton	10	-	7	7	5	7	8	4	8	7	5	-	10	8	-	10	-	-	12	3+5	7	10	5	8	-	6	NIL	8	
10.51 Musical Instrument	6	-	7	7	7	7	8	12	8	10	8	15	-	12	12	-	10	-	-	12	8	7	8	5	8	-	8	8	
10.52 Plastic Goods	9	-	8	8	5.7	7	10	12	8	8	10+3	8	-	7	12	-	8	-	-	12	3	10	10	5	6	8	8	8	
10.53 Synthetic Roca Products	-	-	7	13	-	7	8	10	11	8	7	8	-	12	16	-	10	-	-	16	3+5	7	5	10	8	12	10	8	
10.54 Air Circulators and Fans	10	-	13	12	10	12	15	10	8	8	10+3	10	-	12	12	-	15	-	-	16	4	10	12	10	10	12	12	11	
11. RAW MATERIALS																													
11.1 Roca	3	-	7	8	7	8	4	8	8	8	13	15+2	-	7	4	-	10	-	-	16	3+5	7	5	5	8	-	3	8	
11.2 Manganese	5	-	7	8	7	8	4	8	8	8	13	8	-	7	8	-	10	-	-	16	3+5	7	4	5	8	-	4	8	
11.3 Hides and Skins	4	-	3	4	2	4	4	4	4	4	4	4	-	4	4	-	4	-	-	4	2	2	4	4	4	4	4	4	4
11.4 Coal and Coke (Section 14 of CST)	4	-	4	4	3	4	4	4	4	4	4	4	-	4	4	-	4	-	-	4	2	4	4	4	3	4	4	4	
11.5 Oil Seeds (Section 14 of CST)	4	-	4	4	3	4	4	4	4	4	4	4	-	4	4	-	4	-	-	4	2	4	4	4	4	-	4	4	
11.6 Jute (Section 14 of CST)	4	-	4	2	3	7	4	4	4	4	4	4	-	4	4	-	4	-	-	4	2	4	4	4	3	-	4	4	
11.7 Cotton Yarn (Section 14 of CST)	4	-	8	2	-	8	4	2	4	4	2	2	-	8	2	-	2	-	-	8	2	2	2.5	8	3	-	2	NIL	
11.8 Cotton Waste	5	-	7	8	5	7	4	2	4	4	8	6	-	8	4	-	4	-	-	8	2	2	4	4	6	-	4	8	
11.9 Iron and Steel (Section of CST)	4	-	4	4	4	4	4	4	4	4	4	4	-	4	4	-	4	-	-	4	1	4	4	4	4	4	4	4	
11.10 Sewing Thread and Balls	5	-	2	2	2	8	4	1	4	4	5	4	-	7	3	-	2	-	-	8	3	2	4	5	3	-	2	2	
11.11 Cement and its Items	9	-	11	11/8	7	8	12	12	8	8	15	10	-	7	12	-	10	-	-	12	3+5	7	16/12	5	12	7	10	8	
11.12 Manure (Organic)	8	-	8	8	8	8	8	8	8	8	3	2	-	6	3	-	NIL	-	-	12	7	8	8	5	3	-	8	NIL	
11.13 Chemical Fertilisers	3	-	6	6	8	8	4	8	8	8	3	2	-	8	3	-	NIL	-	-	2	3+5	8	6	5	3/5	-	5	4	
11.14 Pesticides	4	-	4	4	8	8	2+4	2	8	8	3	2	-	8	3	-	8	-	-	8	7	2	4	5	3	-	6	4	
11.15 Fungicide	4	-	4	4	5	7	2+4	2	8	8	3	2	-	8	8	-	8	-	-	8	3+5	2	4	5	3	-	6	4	
11.16 Bamboos	5	-	12	12	7	7	6	8	30	8	6	5	-	7	4	-	8	-	-	10	3+5	7	10	5	5	-	12	8	
11.17 Timber	10	-	12	12	7	7	12	8	30	8	13	5	-	7	18	-	8	-	-	12	5	7	10	5	8	-	12	8	
11.18 Betel Leaves	8	-	8	8	8	8	8	8	8	8	8	8	-	8	8	-	8	-	-	8	8	8	8	8	8	10	8	-	
11.19 Tendu Leaves	6	-	12	12	8	8	8	-	8	8	7	5	-	8	16	-	10	-	-	16	3+5	8	10	8	8/5	-	8	8	
11.20 Copper Wire	6	-	8	8	7	7	6	8	8	8	10	8	-	7	8	-	4	-	-	12	4	7	6	5	10	10	-	8	

Table I (Contd')

Commodity-wise Rates of Sales Tax in the States

	AP	ARN	ASH	BHR	DLI	GOA	GUJ	HAR	HP	J&K	KYR	KER	LD	MWL	MP	MKG	NAR	HZO	NGA	OKS	POBD	PUN	RAJ	SKH	TR	TBI	UP	WB	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
11.21 Goat Hair	4	-	7	8	7	7	8+4	8	8	8	15	5	-	6	8	-	10	-	-	12	3+5	7	8	8	2	-	8	8	
11.22 Raw Wool, Wool Tops and Yarn	4	-	7	8	5	8	5	4	8/4	4	5	6	-	4	-	-	4	-	-	12	8	7	5	5	2	-	2	2	
11.23 Woollen Knitting Yarn	8	-	7	8	5	8	8	2	4	4	7	6	-	4	12	-	10	-	-	12	3+5	2	8	5	8	6	2	2	
11.24 Staple Yarn	5	-	6	8	2	8	1	2	4	4	4	2	-	8	3	-	2	-	-	12	1	2	8	5	4	-	2	8	
11.25 Non Ferrous Metals	-	-	7	8	7	7	6	8	8	8	8	8	-	7	8	-	4	-	-	12	3+5	7	4	5	8	-	2	8	
11.26 Cotton	4	-	8	4	8	8	4	4	4	4	4	4	-	4	4	-	4	-	-	4	2	4	4	8	3	-	4	WIL	
12. FUELS ITEMS																													
12.1 Motor Spirits	18	-	12	9	7	12	20	8	5	8	20	20	-	7	16	-	12	-	-	12	9	8	10	2.5	18	8	8	8	10
12.2 Lights Diesel Oil	12	-	11	14	7	12	7	8	5	8	20	20	-	7	16	-	8	-	-	16	9	7	16	3	16	12	8	12	
12.3 High-speed Diesel Oil	12	-	11	14	7	12	18	8	5	8	20	20	-	7	16	-	10	-	-	16	9	8	16	3	16	12	8	12	
12.4 Aviation Spirits	18	-	25	25	7	12	9	8	5	8	20	10	-	10	14	-	12	-	-	16	9	7	18	2.5	20	-	8	25	
12.5 Aviation Gasoline	18	-	25	-	7	12	20	8	5	8	20	10	-	10	14	-	9	-	-	12	9	7	18	5	20	-	8	9	
12.6 Aviation Turbine Fuel	18	-	25	-	7	12	30	8	5	4	4	10	-	10	14	-	23	-	-	12	9	8	18	5	20	25	8	25	
12.7 Crude Oil	14	-	4	4	7	7	4	8	4	8	20	4	-	4	4	-	30	-	-	4	3	7	4	5	4	-	8	4	
12.8 Petrol	18	-	12	9	7	12	20	8	5	-	20	15	-	10	18	-	12	-	-	12	9	8	18	2.5	18	12	8	10	
13. LUBRICANTS AND OTHER AIDS TO PRODUCTION																													
13.1 Dyes, Paints and Lacquers	9	-	8	12	7	7	4	8	8	8	15	10	-	7/10	16	-	12	-	-	16	3	7	15	10	5/10/10	12	12	11	
13.2 Lubricants	10	-	10	9	7	7	10	8	8	8	15	12	-	4	12	-	8	-	-	16	9	7	10	5	10	12	8	11	
13.3 Caustic Soda and Soda Ash	5	-	8	7	7	7	6	8	8	8	7	8	-	7	6	-	4	-	-	12	5	7	10	5	6/3/8	-	6	8	
13.4 Potash and Explosives	5	-	8	8	7	12	8+4	8	8	10	8	8	-	15	16	-	10	-	-	16	5	7	12	5	8	-	8	8	
13.5 Other Chemicals	5	-	8	8	7	7	4	8	8	8	7	8	-	7	12	-	10/4	-	-	12	5	7	10	5	8	-	8	8	
13.6 Starches	6	-	7	8	7	7	4	8	8	8	4	4	-	7	3	-	4	-	-	12	3+5	7	10	5	8	-	8	8	
14. MACHINERY OF ALL KINDS																													
	6	-	8	8	7	7	6	8	11/8	8	13	8	-	7	12	-	10	-	-	16	4	7	10	-	10	10	5	8	
15. PACKING MATERIALS																													
15.1 Empty Tins and Empty Barrels	5	-	7	8	7	7	5	8	11/8	4	8	4	-	7	4	-	10	-	-	12	3+5	7	5	5	5/8	8	8	8	
15.2 Wooden Boxes	6	-	7	8	7	7	5	8	8	4	8	4	-	7	4	-	10	-	-	12	3+5	7	5	5	8	10	8	8	
15.3 Empty Bottles and Corks	6	-	8	8	7	7	5	8	11/8	8	7	4	-	7	4	-	10	-	-	12	5	7	5	5	10	8	8	8	
15.4 Polythene and Alkaline	6	-	8	8	7	7	5	8	8	4	8	4	-	7	4	-	8	-	-	12	3	7	5	5	6	8	8	8/11	
15.5 Bitumen as Packing Materials	5	-	7	8	5	7	5	8	8	4	10	4	-	7	4	-	10	-	-	12	3+5	7	5	5	8	8	8	8	
15.6 Cartons	7	-	7	8	7	7	5	8	8	4	8	4	-	7	4	-	10	-	-	12	3+5	7	5	5	5	12	8	8	
16. GENERAL RATE																													
	6	-	7	8	7	-	8+4	8	8	8	7	5	-	7	8	-	-	-	-	12	3+5	7	10	5	8	-	8	8	

- indicates information not available.

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Sales Tax Systems in India: A Profile

Table 2

Structure of Additional Sales Tax/Surcharge
and Turnover Tax in the States

State	Additional Sales Tax		Surcharge		Turnover Tax	
	Rate (%)	Turnover Limit (lakh)	Rate (%)	Turnover Limit (lakh)	Rate (%)	Turnover Limit (lakh)
1	2	3	4	5	6	7
1 Andhra Pradesh	0.5 1.0 1.5	3-50 50-100 100	10	On ST	0	0
2 Arunachal Pradesh	NA	NA	NA	NA	NA	NA
3 Assam	NA	NA	NA	NA	NA	NA
4 Bihar	1	TO of every RD	10	10	0	0
5 Delhi	0	0	0	0	0	0
6 Goa	10	20	0	0	0	0
7 Gujarat	20	On ST payable	0	0	1% of 50 lakh 1.50 lakh + 1.25% of 200 lakh 4 lakh + 1.5% of 400 lakh	50 200 400
8 Haryana	0	0	10	On ST	0	0
9 Himachal Pradesh	0	0	10	On ST	0	0
10 Jammu & Kashmir	0	0	5	On ST	0	0
11 Karnataka	0	0		0	1.25 1.5	10 - 200 200 and above
12 Kerala	25	On ST payable	5	1 - 10 8 above 10	0.5	TO other than TO
13 Lakshdeep Islands	0	0	0	0	0	0
14 Manipur	0	0	0	0	0	0
15 Madhya Pradesh	0	0	0	0	0	0
16 Meghalaya	0	0	0	0	0	0
17 Maharashtra	12	On ST payable	0	0	1.25	10
18 Mizoram	0	0	0	0	0	0

Table 2 (Contd')

Structure of Additional Sales Tax/Surcharge
and Turnover Tax in the States

State	Additional Sales Tax		Surcharge		Turnover Tax	
	Rate (%)	Turnover Limit (lakh)	Rate (%)	Turnover Limit (lakh)	Rate (%)	Turnover Limit (lakh)
1	2	3	4	5	6	7
19 Nagaland	NA	NA	NA	NA	NA	NA
20 Orissa	0	0	10	10	0	0
21 Pondicherry	0	0	0	0	0	0
22 Punjab	10	Every dealer liable to pay tax	0	0	0	0
23 Rajasthan	0	0	0	0	0	0
24 Sikkim	0	0	0	0	0	0
25 Tamil Nadu	0	0	15	On tax by every dealer	1.25 1.05 2.00 2.25 2.05	10 - 40 40 - 100 100 - 500 500 - 1000 1000 & above
26 Tripura	0.25	10	0	0	0	0
27 Uttar Pradesh	25	Every dealer	0	0	0	0
28 West Bengal	15				0.05 1.00 1.05	25 - 50 100 & above

Sales Tax Systems in India: A Profile

Table 3

Sales Tax Rates on Goods used as
Raw Materials by Manufacturers
in the States of India

States	Rate (%)
1 Andhra Pradesh	4
2 Arunachal Pradesh	0
3 Assam	0
4 Bihar	3
5 Delhi	0
6 Goa	0
7 Gujarat	Set off on purchase
8 Haryana	0
9 Himachal Pradesh	0
10 Jammu & Kashmir	0
11 Karnataka	4
12 Kerala	2
13 Lakshdeep Islands	0
14 Manipur	0
15 Madhya Pradesh	4
16 Meghalaya	Set off on purchase
17 Maharashtra	2
18 Mizoram	0
19 Nagaland	0
20 Orissa	4
21 Pondicherry	1.5
22 Punjab	0
23 Rajasthan	3
24 Sikkim	0
25 Tamil Nadu	3
26 Tripura	Set off
27 Uttar Pradesh	Exempt (Notified Goods)
28 West Bengal	2

Table 4

Minimum Turnover Level for Registration and
the Point of Levy in the States

State	Contractors	General	Manufacturers	Importers	General Point of levy
1	2	3	4	5	6
1 Andhra Pradesh	No TO	No limit			FSP, FPP, LSP
2 Arunachal Pradesh					
3 Assam	50000	20000			FSP or LSP
4 Bihar		100000	100000	100000	FSP & LSP
5 Delhi		100000	30000	No limit	FSP
6 Goa		50000	10000(1500)	20000(1500)	LSP
7 Gujarat		200000	75000	75000	FSP & LSP dual point
8 Haryana		100000	100000	Irrespective of TO	FPP or TSP
9 Himachal Pradesh		100000	40000	No TO limit	FS or LS
10 Jammu & Kashmir		No limit			FS & LS
11 Karnataka	100000	100000	100000	100000	FS, LS, TFP LPP & MP
12 Kerala		100000			FS, LP & MP
13 Lakshdeep Islands					
14 Manipur		30000	Irrespective of TO		FS or LS
15 Madhya Pradesh	50000	100000	20000	10000	FS or LS
16 Meghalaya		20000			LSP
17 Maharashtra		125000	50000	50000	FSP
18 Mizoram	200000	20000			FSP
19 Nagaland		20000	5000	5000	FS or LS
20 Orissa		100000			FS or LS
21 Pondicherry		30000			FS of FP
22 Punjab		100000			LPS or P
23 Rajasthan		100000	50000	25000	FS
24 Sikkim		Irrespective of TO			FS or LS
25 Tamil Nadu	40000	75000			FS
26 Tripura		Irrespective of TO			FS
27 Uttar Pradesh		100000	50000	Irrespective of TO	FSP or LSP
28 West Bengal		200000	50000 100000	20000	LP with MP FSP

Table 5

First and Second Appellate Authority
in the States

State	Assessing Authority	Appellate Authority	
		I APP	II APP
1	2	3	4
1 Andhra Pradesh	ACTO, CTO, DCTO	DC(APP)	Appellate Tribunal
2 Arunachal Pradesh			
3 Assam	Supdt. of Taxes	AC(APP)	Board of Revenue or Commissioner
4 Bihar	CTOs, ACCTS, DCCT	JCCI(APP)	Appellate Tribunal
5 Delhi	ASTOs, STOs, ACs	DC(APP) Addl. Comr. & Comr.	Appellate Tribunal
6 Goa	ASTOs, STOs	ACCT(APP)	Appellate Tribunal
7 Gujarat	STOs, ACs	ACCT(APP) DCCT(APP)	Appellate Tribunal (on the order of DCs-I)
8 Haryana	ETOs, AETOs, DETCs	DETC, Comr.	Appellate Tribunal (on the order of Cs-I)
9 Himachal Pradesh	ETOs, ETIs		
10 Jammu & Kashmir	STOs	DCr	DCr
11 Karnataka	ACTOs, CTOs, ACCTS	ACCT(APP) DCCT(APP)	Appellate Tribunal
12 Kerala	STOs, ACCTS	ACCT(APP) DCCT(APP)	Appellate Tribunal
13 Lakshdeep Islands			
14 Manipur	Cs, ACs		
15 Madhya Pradesh	STOs, ASTOs, ASSTOs	DC(APP)	Appellate Tribunal
16 Meghalaya	Supdt. of Taxes	AC(APP)	
17 Maharashtra	STOs (I&II), ACs	AC(APP) DC(APP)	Appellate Tribunal
18 Mizoram	Supdt. of Taxes	AC(APP)	Board of Revenue
19 Nagaland	Supdt. of Taxes	AC(APP)	
20 Orissa	CTO, ACTOs	AC(APP)	Appellate Tribunal
21 Pondicherry	CTO, ACTOs		
22 Punjab	ETOs	DETC(APP)	Appellate Tribunal
23 Rajasthan	CTO, ACTOs	DC(APP)	Appellate Tribunal
24 Sikkim			
25 Tamil Nadu	CTO, DCTOs, ACS	DCCT(APP)	Appellate Tribunal
26 Tripura	Supdt. of Taxes	AC(APP)	Appellate Tribunal
27 Uttar Pradesh	STOs (I&II), ACs	AC(JUD) DC(APP)	Appellate Tribunal
28 West Bengal	CTO, ACs	AC(APP)	WB Commercial Taxes Tribunal

Table 6

Periodicity of Filing Sales Tax Returns
in the States

State	Periodicity of return	Turnover levels for Col.2 (Bs.)	Tax liability limit for Col.2 (Rs.)
1	2	3	4
1 Andhra Pradesh	Monthly, Annual	100000	12000
2 Arunachal Pradesh			
3 Assam	Quarterly	20000	
4 Bihar	Quarterly	100000	
5 Delhi	Monthly, Annual	100000	
6 Goa	Quarterly	50000	
7 Gujarat	Quarterly, monthly annual	500000 less than 500000	10000 to 25000
8 Haryana	Quarterly	100000	
9 Himachal Pradesh	Quarterly, monthly	100000	
10 Jammu & Kashmir	Quarterly, annual	100000	
11 Karnataka	Monthly, annual	100000	
12 Kerala	Quarterly, monthly	100000	
13 Lakshdeep Islands			
14 Manipur			
15 Madhya Pradesh	Quarterly	100000	
16 Maharashtra	Quarterly, monthly annual	125000	5000 to 20000
17 Meghalaya	Quarterly	20000 200000	
18 Mizoram	Quarterly	20000	20000
19 Nagaland	Quarterly	50000 to 20000	5000 to 20000
20 Orissa	Quarterly, monthly	100000	
21 Pondicherry	Monthly, annual	30000	
22 Punjab	Quarterly, annual	100000	
23 Rajasthan	Quarterly	100000	
24 Sikkim	Quarterly		
25 Tamil Nadu	Monthly, annual	100000	
26 Tripura	Quarterly		
27 Uttar Pradesh	Quarterly, monthly	200000	
28 West Bengal	Quarterly, monthly	20000 to 200000	12000

Table 7

Incentive Scheme for Industries Under Sales Tax in Selected States

STATE/ Type of incentive	Operational features	Duration (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loan/deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	Age of fixed capital investment	Overall monetary limit (Rs lakh)	Yearly monetary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
RAJAH PRADESH										
Deferment	Payment of tax deferred	5	New	a) L & S industrial unit with an investment of Rs 10 crore.	Intensive development areas	15	100.00	30.00	After 5 yrs. of commencement of production in 5 equal instalments without interest	Industrially backward areas have been divided into two categories. (i) intensive industrial development areas, and (ii) identified growth areas.
				b) Others		15	50.00	20.00	-do-	
			New	All sizes	identified growth areas	15	45.00	10.00	-do-	
ASSAM										
1) Exemption	No tax payable on purchase of RR.	5	New	SSI	All areas	10 to 45 lakh	-	-	-	-
BIHAR										
1) Exemption	No tax payable on purchase of raw material	5	New	All sizes	All areas	--	--	--	--	--
11) Loan (interest free)	Loan equal to ST and CST paid	5 to 7	New	SSIs and tiny units	In no industry Districts	--	10.00	-	After 5 yrs. from commencement of production in 5 equal	

Table 7 (Contd.)
Incentive Scheme for Industries Under Sales Tax in Selected States

STATE/ Type of Incentive	Operational features	Duration (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loan/deferred tax	Remarks
			New/existing unit	Size/Investment in fixed assets	Location/area	Age of fixed capital investment	Overall monetary limit (Rs lakh)	Yearly monetary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
				L & H industrial units	All areas	10	25.00	--	-do-	The overall limit of loan in respect of large and medium industrial units located in A category districts is Rs 30 lakh.
GUJARAT										
i) Exemption	No tax payable on purchase of raw material and sale of finished goods	9,7,6,5 depending on location of the unit in category I, II, III or IV areas respectively.	New	SSIs	Cat. I, II, III and IV areas	100, 95, 60 and 50 respectively depending on the area in which the unit is located	--	--	--	--
				L & H industrial units	-do-	90, 60, 60 & 40	--	--	--	--
			Expansion of existing units	SSIs	-do-	100, 90, 60 & 40	--	--	--	--
			/	L & H industrial units	-do-	80, 70, 50 & 30	--	--	--	--
ii) Deferment	Payment of sales tax deferred	9,7,6,5 depending on the location of the unit in category I, II, III or IV areas	New	SSIs	Category I, II, III and IV areas	90, 85, 55 & 45 respectively depending on the location of the unit	--	--	Recovery of tax in six equal instalments without interest	a) An industrial unit may opt either for exemption or deferment. b) Areas are categorised as I, II, III and IV according to their industrial backwardness c) For pioneer units the areas are divided into A and B categories. Exemption/deferment incentives are available for 14 and 12 years
				L & H industrial units	"	75, 65, 45 & 30 respectively depending on the location of the unit	--	--		
GOA	There is a new scheme called Payment of sales tax exempted	Sales Tax Deferment-cum-Interest free sales tax loan scheme for the new Industries. 15 years for SSIs 12 years	New	SSIs						
			New	L & H industrial units						

Table 7 (Contd')

Incentive Scheme for Industries Under Sales Tax in Selected States

STNTH/ Type of incen- tive	Operational features	Dura- tion (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loan/ deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	Age of fixed capital invest- ment	Overall monetary limit (Rs lakh)	Yearly mone- tary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
			Expansion of existing units	SSIs		85,75,45 & 30 respectively de- pending on the location of the unit	--	--		respectively depending on whether the unit is located in category B or B area.
				L & M indust- rial units		85,55,35 & 30 respectively de- pending on the location of the unit	--	--		
MAHARASHTRA										
(i) Exemption	No tax payable on purchase or sale of plant & machinery, raw material, pack- ing material and finished goods	2	New	Any	All areas	--	--	--	--	--
(ii) Deferment	Payment of ST and CST deferred	9,7,5 years, depending on the location of the unit in Zone A, B or C.	New	All sizes	Zone A Zone B Zone C	90 60 30	450.00 300.00 150.00			Tax is payable 5 years after the year in which it became due. a) Zones have been classified according to industrial back- wardness of the areas. b) Pioneer and prestigious units are eligible to the benefit of deferment upto 100% of the amount of fixed capital investment or Rs 5 crore, whichever is less.

Table 7 (Contd')

Incentive Scheme for Industries Under Sales Tax in Selected States

STATE/ Type of incentive	Operational features	Duration (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loan/deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	Age of fixed capital investment	Overall monetary limit (Rs lakh)	Yearly monetary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
										c) Units set up under Rural Industries Scheme are entitled to sales tax exemption for 2 years. d) Interest-free CST loan can also be availed by industrial units set up in certain specified areas which is repayable after 5 years.
MIZORAM PRADESH										
i) Exemption	No tax on sale of finished goods liable to less than 7% tax. Goods taxable at 7% taxed at 2% for first 5 years and at 4% for the next 5 years. Goods liable to tax at more than 7% taxed at 3% and 5% respectively during the first 5 years and next 5 years.	10	New	SSIs	All areas	--	--	--	--	--
ii) Loan (interest-free)	Loan equal to CST paid	3	New	L&M industrial units i) Capital investment upto Rs 50 lakh	All areas	0	--	--	After 5 years from date of disbursement of loan	

Table 7 (Contd')

Incentive Scheme for Industries Under Sales Tax in Selected States

STATE/ Type of incentive	Operational features	Duration (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loan/deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	Age of fixed capital investment	Overall monetary limit (Rs lakh)	Yearly monetary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
				ii) Capital investment exceeding Rs 50 lakh but not exceeding Rs 2 crore		5	--	--	In 5 equal instalments. -do-	
JAMMU AND KASHMIR										
1) Exemption	a) No tax on purchase of raw material and machinery b) No GST on import of machinery and raw material from other States	-- 5 years from the date of production	New	SSIs	All areas	--	--	--	--	Large, medium and small-scale units manufacturing electronic goods and precision instruments fully exempted from payment of GST for the first 5 years. Thereafter exemption upto 75% and 25% is available for the next 3 years and 2 years respectively.
10) Loan (interest-free)	Loan equal to GST/CST collected Loan equal to 100% (first 5 yrs), 75% (next 3 yrs.) & 25% (next 2 yrs) of GST & CST collected	10	New	SSIs L & M industrial units	All areas	--	--	--	10 yrs including moratorium of 3 years. 10 yrs after a moratorium of 7 years.	
*However, Govt. is considering granting of exemption for all the industries for a further period of 5 years.)										

Table 7 (Contd')

Incentive Scheme for Industries Under Sales Tax in Selected States

STATE/ Type of Incentive	Operational features	Duration (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loan/deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	Age of fixed capital investment	Overall monetary limit (Rs lakh)	Yearly monetary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
KARNATAKA										
i) Exemption	No tax on sale of finished products of the unit	5	New/expansion of existing units	i) Tiny units	Zones II, III & IV	100	--	--	--	
			New	ii) SSIs with investment upto Rs 2 lakh	Cities with population exceeding 50000	100	--	--	--	
ii) Loan (interest-free)	a) Loan equal to sales tax paid on sale of finished goods	3	New	L & M industrial units	Backward areas	--	50.00 or development loan availed, whichever is less	--	10 equal bi-annual instalments with an initial moratorium of 2 yrs from the date of disbursement of loan.	a) Zones have been classified according to industrial backwardness of the areas
	b) Loan equal to ST & CST paid by the unit on sale of finished goods to acquire plant and machinery, raw material, etc.	5	New/expansion of existing units	SSIs	Zones II, III and IV	25	Amount of development loan availed	--	10 equal bi-annual instalments	

Another new scheme introduced in October 1990 offers further concessions to units falling under thrust sectors 100 per cent export oriented units specified in zones, units which are agro-based in nature and electronics sectors etc.

- KERALA:**
1. New Industrial Unit Commencing Business after 1/4/1990 is exempted from GST, CST and Purchase tax in respect for raw material purchase for a period of 5 years from the date of Commence Business.
 2. Interstate sale of machinery CST reduced to 2 per cent from 4 percent from 1/4/1990.
 3. A concessional rate of 2 per cent is enough for the raw materials purchased from within State on the basis of a Form 10 declaration.
 4. The Industrial Units under Khadi and Village Industries Schemes are fully exempted from tax.

Table 7 (Contd')

Incentive Scheme for Industries Under Sales Tax in Selected States

STATE/ Type of Incentive	Operational features	Duration (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loan/deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	Age of fixed capital investment	Overall monetary limit (Rs lakh)	Yearly monetary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
HARYANA PRADESH										
i) Exemption	No ST/CST payable on sale of finished goods	3-7 yrs. depending on location of the unit	New	All sizes	All areas	100	--	--	--	i) The benefit is limited to 90% of the investment in fixed capital assets in the case of industrial units with an investment upto Rs 10 lakh. ii) In respect of precision units and certain other specified units the duration of the benefit extends to 11 years.
ii) Deferment	Payment of tax deferred for 12 years.		a) New b) Expansion of existing units	L & H industrial units involving Rs 1 crore and above		-- --	-- --	-- --	After 10 years -do-	Eligible industrial units may choose to avail either exemption or deferment.
HARASHPTRA										
a. Incentive Scheme (Part II)										
i) Exemption	No ST/CST payable on purchase of raw material and sale of finished goods.	3-7 depending upon the location of the unit)	New	SSIs	Group B, C & D areas	100	--	--	--	a) Classification of areas as Group A, B, C & D is according to their industrial backwardness. b) Choice of exemption/deferment is optional and a dealer can choose only one of them.
ii) -do-	-do-	3-9 (-do-)		L & H industrial units	Group B, C & D areas and pioneer units	75-90	--	--	--	
iii) Deferment	Payment of ST/CST deferred	3-12		SSIS	Group B, C & D areas	100	--	--	After 10 years	
MAHARASHTRA										
i) Exemption	No ST/CST payable	5 years		Industrial Unit						

Table V (Contd')

Incentive Scheme for Industries Under Sales Tax in Selected States

STATE/ Type of incentive	Operational features	Duration (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loan/deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	Age of fixed capital investment	Overall monetary limit (Rs lakh)	Yearly monetary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
iv) Deferment	Payment of ST/CST deferred	3-7		L&H industrial units	-do-	75-90	--	--	-do-	
B. Incentive Scheme (Part II)										
Deferment	Payment of tax deferred	3-9 depending on location of unit in Group B, C, D areas	Expansion of existing unit	-do-	Group B areas	25	3 yrs ST paid or Rs 50 lakh whichever is less	--	After 12 years	a) Incentives under Part II can be availed only if Part I incentives are not availed.
					Group C area	30	4 yrs ST paid or Rs 75 lakh whichever is less			
					Group D area	35	5 yrs ST paid or Rs 100 lakh whichever is less			
					Pioneer units	90	6 yrs ST paid or Rs 150 lakh whichever is less			
C. Incentives applicable to Electronic Industrial Units										
	Loan (interest-free) or deferment (at the option of the assessee) equal to tax payable in respect of purchase of raw material and sale of finished goods	7	New	SSIs	Group II, III and IV areas	100	--	--	--	Classification of areas as Group I, II, III and IV according to industrial development of the areas.
				L & H industrial units	Group II, III and IV areas	25, 90 & 100	--	--	--	

Table 7 (Contd')

Incentive Scheme for industries Under Sales Tax in Selected States

STATE/ Type of incentive	Operational features	Duration (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loan/deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	Age of fixed capital investment	Overall monetary limit (Rs lakh)	Yearly monetary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
ORISSA										
i) Deferment	Payment of tax on sale of finished products deferred	5	New	L & H industrial units	Zones B & C	--	--	--	From 6th year of deferment for each year	
	-do-	7	-	-	Zone A	--	--	--	From 8th year of deferment for each year	
ii) Exemption	No tax payable on sale of finished goods	3	-	-	Zones B & C	--	--	--	--	
	-do-	5	-	-	Zone A	--	--	--	--	
iii) Exemption	No tax payable on purchase of raw material and sale of finished goods	5	-	SSIs, village and cottage industries	All areas	--	--	--	--	a) Exemption from sales tax can be availed only if deferment is not claimed b) Classification of zones in accordance with industrial backwardness of the areas.
PONDICHERY										
Exemption	ST/CST payable	5 to 7 years	SSI	-	-	-	-	-	-	Exemption for first 5 years, under both ST and CST 50 per cent for further period of 7 years and 25 per cent for next 7 years are only for CST.
PUNJAB										
Concessional rate of tax	ST/CST payable at 1%	6,5,4, depending on the location of the unit in Zone A, B or C	New	SSIS	Zone A Zone B Zone C	100 80 60	--	--	--	a) Benefit is not available to specified industries. b) Classification of A, B & C Zones according to industrial backwardness of the areas.
				L & H industrial units	Zone A Zone B Zone C	90 70 50	--	--	--	

Table 7 (Contd')

Incentive Scheme for Industries Under Sales Tax in Selected States

STATE/ Type of incentive	Operational features	Duration (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loan/deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	Age of fixed capital investment	Overall monetary limit (Rs lakh)	Yearly monetary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
RAJASTHAN										
Exemption (1987 Scheme)	No ST/CST payable on sale of finished goods	7, 5 depending on whether the unit is located in category I or II areas	New	SSIs	Category I and II areas	100/80	400.00	--	--	Under the 1985 scheme interest-free ST loan was also paid equal to sales tax paid to small, medium and large industries for 5 years.
			New	L & M industrial units		90/75		--	--	Classification of areas as category I & II according to industrial backwardness of the areas.
			Expansion of existing units	SSIs		90/75		--	--	
				L&M industrial units		70/65		--	--	
In the new scheme exemption upto 90 per cent to 75 per cent to prestigious, very prestigious, small, medium and large scale industries for 9 to 11 years, 7 to 9 years and 5 to 7 years, respectively, is granted										
SIKKIM	No ST/CST payable on their sales	5	New	SSI units				--	--	
YARIL WADDI	Loan equal to amount of sales tax paid each year	6	New	L & M industrial unit	All areas	20	100.00	20.00	After 9 years from the date of disbursement, in six equal annual instalments.	
	do- loan equal to amount of sales tax paid in 3 years prior to year of applications	6	New	SSIs		20		4.00	do-	
		3	Expansion of existing units	L & M industrial units/SSIs		25	50.00	--	After 6 years from the date of disbursement in 3 equal instalments.	
TRIPURA	No ST/CST payable on their sales	5	New					--	--	

Table 7 (Contd')

Incentive Scheme for Industries Under Sales Tax in Selected States

STATE/ Type of incen- tive	Operational features	Dura- tion (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loan/ deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	Age of fixed capital invest- ment	Overall monetary limit (Rs lakh)	Yearly mono- etary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
UTTAR PRADESH										
i) Exemption	No ST/CST pay- able on sale of finished goods, no tax payable on purchase of raw materials by specified industries	7,6,5 depen- ding on location of the unit in category A, B or C dis- tricts.	New	Handicraft, Handloom and SSIs	Category A, B and C districts.	--	--	--	--	a) Duration of both types of benefits is 6, 4, 3 years respectively for SSIs having investment not exceeding Rs 3 lakh. b) A unit may claim either the benefit of exemption or of deferment. c) Classification of areas as areas A, B and C according to their indust- rial backwardness.
ii) Deferment	Payment of tax deferred	--	--	--	--	--	--	--	After 7 years.	
WEST BENGAL										
Loan (interest- free)	a) Loan equal to amount of sales tax paid each year	5,10,7 depen- ding on the lo- cation of the unit	New	All sizes	Group A Group B (category I) Group B (category II) areas	--	--	5% of the value of fixed assets	After 10 yrs. from the date of first dis- bursement of loan, in 3 equal annual instal- ments.	a) Classification of areas as Group A, Group B (category I) and Group B (category II) according to industrial development of the areas
	b) Loan equal to sales tax paid in 3, 5, 5 years pre- ceding the date of application for the new project or loan equal to sales	--	Expansion of existing project	All sizes	Group A Group B (Cat. I) Group B (Cat. II) areas	25 50 35	--	--	-do-	

Table 7 (Contd')

Incentive Scheme for Industries Under Sales Tax in Selected States

STATE/ Type of incentive	Operational features	Duration (years)	Eligibility conditions			Ceiling on benefits available			Period of recovery of loss/deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	Age of fixed capital investment	Overall monetary limit (Rs lakh)	Yearly monetary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
	Tax paid during a period of 5, 10 & 7 years after the commencement of commercial production of the new project.									

Abbreviations

ST	Sales Tax.
CST	Central Sales Tax.
SSIs	Small Scale Industrial Units.
L & M	Large and Medium Industrial Units.

Source: PHD Chamber of Commerce and Industry, Opp. Asian Games Village, New Delhi-110 016. Central and State Government Incentives for Industrial Development, 5th Edition, April, 1988

Table 8

Taxation of Works Contract in the States

States	Meaning	Types of Jobs Included	Threshold of Taxation			Treatment of tax our charges		
			TO	Type of WC	Rates	Whether deductible	If composition benefit	Labour charges as %age if value of the contract which is deductible
1	2	3	4	5	6	7	8	9
1 Andhra Pradesh	Any agreement for carrying out for cash or for deferred payment or for other valuable consideration, the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property or the fitting out improvement or repair of any moveable property.	Civil works, and all other works involving improvement or repair of any moveable property	No fixed limit	Civil works and works involving repair of any moveable property	-	Yes	-	-
2 Arunachal Pradesh								
3 Assam	Any agreement for carrying out or executing for cash, deferred payment. Construction or the assembling, fabrication, installation, repair, fitting out, altering or ornamenting blending, finishing, improvement processing, treating or adapting any immovable property whether attached to any immovable property or not and includes or Sub Contract for carrying out or executing whole or any part of such work in the State.	Civil works, assembling, fabrication, installation, repair, fitting out, altering ornamenting blending, finishing, improving, processing, treating or adapting any immovable property whether attached to any immovable property or not	No fixed limit	As in Col.3	4%	No	-	Labour charges as a percentage of value of contract is deductible.

Table 8 (Contd')

Taxation of Works Contract in the States

States	Meaning	Types of Jobs included	Threshold of Taxation			Treatment of tax our charges		
			TO	Type of WC	Rates	Whether deductible	If compos- tion benefit	Labour charges as %age if value of the contract which is deductible
1	2	3	4	5	6	7	8	9
4 Bihar	Same as in sl. no. 1 at col. 2	Building, bridge or other immoveable and moveable property	25000	-	4%	Yes	-	At rate ranging from 10 to 100%
5 Delhi	-	-	-	-	-	-	-	-
6 Goa	Transfer of property in goods which has not suffered tax at any point in Goa (whether as goods or in some other form) involved in the execution of works contract.	-	-	-	-	-	-	-
7 Gujarat	Same as in sol.no.1 at col. 2	Building, bridge or other immoveable and moveable property	Not specified	-	Preva- ient rates of ST applied	Deduc- tible	Yes @ 2%	-
8 Haryana	Same as in sol.no.1 at col. 2	Building, bridge or other immoveable and moveable	1 lakh	-	Rates appli- cable to goods	-	Yes	-
9 Himachal Pradesh	-	-	-	-	-	-	-	-
10 Jammu & Kashmir	Sale to include works contract	-	-	-	-	-	-	-

Table 8 (Contd')

Taxation of Works Contract in the States

States	Meaning	Types of Jobs included	Threshold of Taxation			Treatment of tax our charges		
			TO	Type of WC	Rates	Whether deductible	If composition benefit	Labour charges as %age if value of the contract which is deductible
1	2	3	4	5	6	7	8	9
11 Karnataka	Sale to include works contract	Civil works electrical works interior decoration bus body building and altogether there are 29 types of works contracts	1 lakh	29 types of works contract specified	5% to 15%	Deductible as specified in KST Rules	Composition benefit is available	At rates 15 to 30%
12 Kerala	Same as in sl. no.1 at col. 2	The construction fitting out, improvement or repair of any movable property	75000	20 types of works contract specified	5%	Deductible	-	-
13 Manipur								
14 Maharashtra	Means a contract for carrying out any of the works specified in the schedule and includes a contract or a subcontract whether executed, abandoned or terminated before completion and also includes a subcontract for any such works	Fabrication, construction and installation	2 lakh	17 types of works contract specified	4% on declared goods 8% on other goods	Deductible	-	-
15 Madhya Pradesh	Works contract as deemed sale	Same as above	50000	As in col.3	10%	Deductible	-	-

Table 8 (Contd.)

Taxation of Works Contract in the States

States	Meaning	Types of Jobs included	Threshold of Taxation			Treatment of tax our charges		
			TO	Type of WC	Rates	Whether deductible	If compos- tion benefit	Labour charges as %age if value of contract which is deductible
1	2	3	4	5	6	7	8	9
16 Mizoram	Definition of sale has been enlarged to cover sale of good whether as goods or in some other form	Preparation, construction, fitting out, improvement or repair of any moveable property or of any building, road, or other immoveable property	-	As in col.3	5%	Deductible	-	-
17 Meghalaya	Sale price includes the amount payable to a dealer as valuable consideration for the carrying out of any contracts less cost of labour used in carrying out such contract	-	-	-	-	Deductible	-	-
18 Nagaland	-	-	-	-	-	-	-	-
19 Orissa	As in Maharashtra	Building, construction manufacturer, processing, fabrication, creation, fitting out, installation	50000	Not specified	4%	Deductible	-	Not specified
20 Punjab	Definition of sale is enlarged to includes works contract	-	-	-	-	-	-	-
21 Pondicherry	-	-	-	-	-	-	-	-

Table 8 (Contd')

Taxation of Works Contract in the States

States	Meaning	Types of Jobs included	Threshold of Taxation			Treatment of tax our charges		
			TO	Type of WC	Rates	Whether deductible	If compos- tion benefit	Labour charges as %age if value of the contract which is deductible
1	2	3	4	5	6	7	8	9
22 Rajasthan	Sale to include works contract purely of labour or service	Improvement modification repair or commissioning	-	-	-	-	-	-
23 Sikkim	-	-	-	-	-	-	-	-
24 Tamil Nadu	Sale to include works contract	Works contract specified in the schedule	50000	On works contract specified in the schedule	Different rates	Deductible	-	-
25 Tripura	-	-	-	-	-	-	-	-
26 Uttar Pradesh	As in sl. no. 14 at col. 2	Repair, improvement etc. of any moveable immoveable property	1 lakh	-	Not exceeding 15%	-	-	-
27 West Bengal	As in sl. no. 14 at col. 2	Construction, fitting out improvement or repair installation	2 lakh	Works contract building road bridge machinery affixed to building immoveable property and moveable property	4% on net SP	Deductible	-	-

Table 9

Taxation of Transfer of Right to Use Goods

States	Meaning	Types of leasing	Threshold of Taxation	
			TO	Rates
1	2	3	4	5
1 Andhra Pradesh	Transfer of right to use any goods for any purpose, whatsoever, whether or not for a specified period for cash or deferred payment or other valuable consideration	NA	-	5%
2 Arunachal Pradesh	-	-	-	-
3 Assam	Transfer of right to use any goods to any other person for any purpose, whether or not for a specified period, for cash, deferred payment or other valuable consideration	-	-	-
4 Bihar	Transfer of right to use any goods to any other person for any purpose, whether or not for a specified period, for cash, deferred payment or other valuable consideration	-	Not specified	Not specified
5 Delhi	-	-	-	-
6 Goa	Same as in sl.no.1 col.2	Goods mentioned in Sechedule VII	-	-
7 Gujarat	Same as in sl.no.1 col.2	Goods mentioned in Sechedule IV, i.e., leasing of Shamiana, Furnitutre etc.	-	-

Table 9 (Contd.)

Taxation of Transfer of Right to Use Goods

States	Meaning	Types of leasing	Threshold of Taxation	
			TO	Rates
1	2	3	4	5
8 Haryana	Same as in sl.no.1 col.2	Leasing of tents, tenements chholdari, crockery, utensils, furniture and all other goods dealt by the tent dealer and all other allied dealers for decoration and lighting purposes	-	At normal rate applicable to particular class of goods
9 Himachal Pradesh	NA	NA	NA	NA
10 Jammu & Kashmir	-	-	-	-
11 Karnataka	Same as in sl.no.1 col.2	Leasing of machinery cars, videos, horses telephones, etc. mentioned under Schedule VII of the act	1 lakh	5%
12 Kerala	-	-	-	-
13 Manipur	-	-	-	-
14 Maharashtra	Transfer of right to use any goods for any purpose (whether or not for a specified period) for cash deferred payment or other valuable consideration	Leasing of TVs, video-casette recorder etc.	50000	4% MP (maximum upto 15%)
15 Madhya Pradesh	-	-	-	-

Table 9 (Contd')

Taxation of Transfer of Right to Use Goods

States	Meaning	Types of leasing	Threshold of Taxation	
			TO	Rates
1	2	3	4	5
16 Mizoram	Transfer of right to use any goods. Period not mentioned for cash, deferred payment or other valuable consideration	Leasing of VCRs, video camera etc.	-	5%
17 Meghalaya	-	-	-	-
18 Nagaland	-	-	-	-
19 Orissa	-	-	-	-
20 Punjab	-	-	-	-
21 Pondicherry	-	-	-	-
22 Rajasthan	Same as in sl.no.15 of col.2	Video cassettee, VCRs, AC equipment, all types of other accessories, tent houses	-	6% to 10% (However to begin with a lumpsum yearly fee of Rs.2500 and 500 is levied on owners of Tent Houses depending upon their being Income taxpayers otherwise
23 Sikkim	-	-	-	-
24 Tamil Nadu	A transfer of right to use goods for any purpose for cash, deferred payment or other valuable consideration	-	-	-

Table 9 (Contd')

Taxation of Transfer of Right to Use Goods

States	Meaning	Types of leasing	Threshold of Taxation	
			TO	Rates
1	2	3	4	5
25 Tripura	-	-	-	-
26 Uttar Pradesh	Transfer of right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration			Upto a maximum of 15%
27 West Bengal	Same as above	Video cassette tapes etc.	-	4% to 20%