

Table 1
Commodity-wise Rates of Sales Tax in the States

	AP	ARN	ASH	BHR	DLI	GOA	GUJ	HAR	HP	J&K	KYK	KER	LD	MHI	MP	MGG	MAH	MIO	MGA	ORS	POHD	PUH	RAJ	KMH	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	
1. CEREALS AND PULSES																													
1.1 Cereals and Pulses	4	-	R/2	4	R	R	R	4	3/5	R	3	-/4	-	R	3/2	R	R	2	R	4	1	4	4	R	4	-	5	17/8	
1.2 Paddy	4	-	2	3	R	-	R	4	3/5	-	R	-	-	R	2.5	2	R	-	-	4	R	4	4	R	R	-	5	-	
1.3 Atta, Haida and Suji	2	-	R	4	R	R	R	4	3/5	R	R	5	-	R	3	R	R	-	R	4	R	4	4	R	4	-	5	-	
2. OTHER FOOD ARTICLES																													
2.1 Edible oils	4	-	7	2	5	1	4	6	8	4		8	-	R	3	7	4	-	4	4	2	8	6	6	4	7	6.25	8	
2.2 Vanaspati ghee	8	-	7	9	5	1	7	8	8	8		8	-	7	12	7	4	-	4	8	4	8	8	8	8	7	12.50	8	
2.3 Ghee (pure)	6	-	7	8	5	R	12	8	8	8/1	13	-	-	7	8	R	8	-	R	12	3/5	8	8	6	18	6	7.50	8	
2.4 Potatoes and Onions	R	-	R/8	5	R	R	R	R	R	-	R	-	-	R	R	R	R	-	-	R	R	R	R	R	R	R	R	-	
2.5 Fresh Fruits	R	-	R	R	R	R	R	R	R	R	R	-	-	R	R	R	R	-	-	R	R	R	R	R	R	R	R	-	
2.6 Meat and Fish in Containers	9	-	R	R	7	7	13	8	8	8	10+3	-	-	R	12	-	2	-	8	12	3/5	8	10	6	10	R	10	15	
2.7 Eggs	R	-	R	R	R	R	R	R	R	-	R	-	-	R	R	-	R	-	-	R	R	R	R	R	R	R	R	-	
2.8 Khandsari	R	-	R	R	R	7	R	4	8	-	-	-	-	R	R	-	R	-	-	4	R	R	6	R	R	R	5	-	
2.9 Salt (in Containers)	R	-	R	R	R	7	R	R	8	8	1.50	8	-	R	2	7	2/R	-	R	4	R	8	6	6	8	R	10	8	
2.10 Gur (Jaggery)	7	-	R	R	7	R	R	4	8	R	1.50	8	-	R	2	7	2/R	-	R	4	R	8	6	6	8	R	10	8	
2.11 Tea Leaves	6	-	7	R	7	2	12	8	8	4	13	7	-	7	10	7	8	-	6	12	5	8	10	6	6	6	10	8	
2.12 Coffee Powder	6	-	7	6	7	2	18	8	8	8	13	8	-	10	10	-	8	-	6	12	5	8	10	6	6	6	10	15	
2.13 Pepper	5	-	7	9	7	7	8	R	8	4	6	5	-	7	10	-	8	-	8	12	3	8	-	8	6	R	10	11	
2.14 Other Spices	5	-	7	9	7	7	6	8	8	4	6	8	-	7	10	-	8	-	8	8/12	3/5	8	6	8	8	R	10	8	
2.15 Curd, Lassi and Buttermilk	R	-	7	R	R	R	R	-	R	8	R	8	-	R	R	-	R	-	8	4/12	R	R	6	R	6	R	6.25	-	
2.16 Cooked Food and Sweets	5	-	7	6	5/7	7	12/8	10	8	8	-	8	-	7	3	7	8	-	-	4	R	6	R	6	5	R	6.25	8/8	
2.17 Milk Food and Powder	4	-	8	8	5	2	8	8	8	8	4	8	-	7	3/8	-	6	-	8	12	1	4	8	6	4	7	7.50	8	
3. BOOKS AND STATIONERY																													
3.1 Students' Exercise Books	R	-	R	8	R	R	R	R	R	R	R	5	-	R	R/5	-	R	-	R	R	R	R	R	R	R	R	R	7.50	-
3.2 Writing and Other Papers	7	-	7	8	5	R	10	8	8	8	8/2	4	-	4	12	7	8	-	6	12/16	3/5	8	6	8	8	R	7.50	8	
3.3 Other Stationery	8	-	7	R/6	7	7	12	8	8	4	10	R	-	4	8	-	10	-	8	12/18	3/5	8	10	8	8	R	10	8/8	
3.4 Instrument Boxes	8	-	7	7	R	R	R	8	8	8	R	-	-	R	8	R	4	-	R	12	R	8	R	6	R	R	10	-	
3.5 Books and Maps	R	-	7	R	R	R	R	R	R	8	R	R	-	R	6	R	R/8	-	R	R	R	8	R	6	R	R	R	-	
4. DOMESTIC FUEL ITEMS																													
4.1 Firewood	3	-	R	7	R	R	4	R	3	R	6	-	-	8	3	R	R	-	R	R	R	R	6	R	R	R	5	8	
4.2 Coal and Coke	4	-	4	4	3	7	4	4	4	8	4	4	-	4	4	-	4	-	6	4	2	4	4	8	3	4	5	4	
4.3 Kerosene	4	-	2	8	3	R	3.8	8	8	8	5	-	-	3	3	-	4	-	-	R	R	8	10	6	4	5	R	-	
4.4 Kerosene Superior	4	-	2	8	3	-	8	8	8	8	10	-	-	3	-	3	-	-	-	-	R	8	10	6	4	5	R	5	
4.5 Kerosene Inferior	4	-	2	8	3	-	-	8	8	8	-	-	-	3	-	2	-	-	-	-	R	8	10	6	4	-	R	R	
4.6 Cooking Gas	10	-	8	9	5	R	17	8	8	8	15/6	20	-	7	16	-	4	10	8	12	3	8	10	8	8	12	10	15	
4.7 Charcoal	3	-	7	7	R	R	8	8	R	R	6	5	-	7	3	-	R	-	6	R	3/5	4	10	6	5	R	5	-	
4.8 Parance Oil	4	-	8	8	7	15	12	8	8	8	13	10	-	7	-	-	8	-	8	12	3/5	8	10	6	10	5	6.25	8	
4.9 Candles	6	-	7	7	7	7	R	8	8	R	R	R	-	7	12	-	10	-	6	12	R	8	R	8	R	5	10	R	
4.10 Match Boxes	3	-	7	9	4	R	R	4	4	8	5	5	-	4	3	7	2	-	6	R	R	8	6	6	4	7	10	7	

Table 1 (Contd.)
Commodity-wise Rates of Sales Tax in the States

	AP	ANH	ASH	BHR	DLI	GOA	GUJ	HAR	HP	J&K	KTK	MDR	LD	MHI	MP	MDG	MHR	MYO	MGA	ORS	POWD	PUN	RAJ	SKH	TN	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
TOILET ARTICLES																												
5.1 Tooth Paste/Powder	10	-	7	8	5	7	11	8	8	8	15	0	-	7	14	7	8	-	6	16	4	8	12	6	8	7	10	8
5.2 Washing Soaps	5	-	7	9	5	7	8	8	8	8	8	6	-	7	12	7	8	-	6	12	2	8	8	6	4/10	6	7.50	8
5.3 Toilet Soaps	8	-	7	9	5	7	5	6	11	8	13	6	-	7	12	7	8	-	6	12	2	8	8	6	4/10	6	10	8
5.4 Hair Oils	10	-	7	8	10	7	10	10	11	10	15	7	-	7	-	7	8	-	6	16	5	8	12	6	12	5	15	8
5.5 Razors and Razor Blades	7	-	8	8	5	7	16	10	8/11	8	8	7	-	7	14	10	8	-	8	12	3/5	8	6.8	6	8	8	10	11
5.6 Other Shaving Products	10	-	8	8	-	7	8/11	10	11	8	15	12.5	-	7	-	10	15	-	8	16	3/5	8	12	6	8	8	10	11
5.7 Cosmetics	10	-	13	12	10	12	19	10	11	10	15	10	-	15	18	15/10	15	-	12	16	5	12	12	10	12	15	15	15
5.8 Boot-polish	6	-	8	8	5	7	14	8	8	8	10	7	-	7	12	7	6	-	8	16	3/5	8	10	6	8	6	10	11
5.9 Tooth Brushes	12	-	7	3	5	7	11	8	8	8	15	7	-	7	-	7	8	-	6	12	4	8	12	6	8	7	10	8
MEDICINES																												
	5	-	4	7	5	3	7	5	8	4	10	8	-	6	6/3	7	1	-	4	1	3/5	8/4	6	3	6	3	7.50	4
CLOTHING AND FOOTWEAR																												
7.1 Cotton Woisery Products	4	-	6	5	1/5	8	1/5	4	8	4	8	7	-	4	3	10	4	-	6	4	3/5	1	4	8	3	6	5	8
7.2 Readymade Garments	5	-	3/7	7	2/5	1	5	4	4	4	8	6	-	10	3	10	8/12	-	4	4	3/5	4	4	6	5	6	5	2
7.3 Footwear	8	-	8	8	5/7	7/8	13	8	8	8	8/10	10	-	12	12	10	8	-	6	12	3/5	5	10	8	8/5	8	10	4/8/11
CYCLE AND ACCESSORIES																												
	8	-	4/8	8	7	8	7	8	8	8	8	5	-	7	8	10	8	-	6	4	8	5	4	6	3	7	10	8/3
REFRESHMENT ARTICLES																												
9.1 Bread	6	-	8	4	8	7	8	8	8	8	2/8	8	-	8	-	10	8	-	8	8	8	8	8	8	10	8	6.25	8
9.2 Cakes and Pastries	9	-	7	8	7	8	12	8	8	8	13	8	-	7	12	10	8	-	6	12	3/5	8	10	6	5	8	6.25	-
9.3 Toffees and Chocolates	8	-	8	8	7	7	8	10	8	8	13	10	-	7	12	10	8	-	6	12	3/5	8	10	6	8	7	15	15
9.4 Aerated Water	7	-	7	11	7	7	14	8	11	8	13+5	12.5	-	15	8	10	12	-	6	12	3/5	12	10	8	8	7	15	15
9.5 Country Liquor	25	-	20	8	7	7	54	8	8	8	20	8	-	7	-	10	12	-	6	8	5	12	8	8	25	8	8	8
9.6 Foreign Liquor	25	-	50	25	10	25	54	20	30	30	50	100	-	30	8	10	20	-	6	4	20	12	25	6	50	8	32.50	8
9.7 Indian made Foreign Liquor	25	-	50	25	10	25	54	20	30	30	45+5	75	-	30	8	10	35/25	-	6	4	20	8	8	6	25	8	32.50	8
9.8 Bhang	-	-	7	8	7	7	18	8	8	8	150	-	-	8	-	10	15	-	6	8	3/5	8	36	6	8	8	8	8
9.9 Ganja	10	-	7	8	7	7	-	8	8	8	150	-	-	8	-	10	15	-	6	8	3/5	8	36	6	8	-	8	8
10 Opium	10	-	7	8	7	7	18	8	8	8	150	-	-	8	-	10	15	-	6	8	3/5	8	36	6	8	-	32.50	8
11 Ice	6	-	7	7	5	8	14	8	8	4	8	5	-	7	12	10	15	-	6	12	3/5	7	10	6	5	-	10	8
12 Biscuits	7	-	8	9	7	8	12	8	8	-	10	10	-	7	12	5	8	-	6	12	3/5	7	10	6	10	8	6.25	11/8

Commodity-wise Sales Tax in the States

1	2-29																											
	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	7	7	0.5	8	4	8	2	7	-	15	8	10	12	-	8	4	1	2	1	6	1/2	12	5	-
10.2 Bullion and Spieces	2	-	7	2	1/2	7	0.5	1/2	4	8	2	2.5	-	15	0.5	10	2	-	8	4	1	2	1	8	2	12	2.50	1
10.3 Articles of Gold and Silver	2	-	7	4	7	3	1	2	8	4	2	7	-	15	6	10	2	-	8	4	2	2.5	10	2	12	7.50	3	
10.4 Ivory Products	8	-	12	13	2	12	19	8	8	8	10	12.5	-	15	16	12	15	-	12	16	3/5	7	10	6	10	12	10	8
10.5 Marble and its Products	10	-	7	13	1/2	12	14	8	8	8	15	12.5	-	15	16	7	15	-	6	10	3/5	7	15	8	15	12	7.50	15
10.6 Synthetic Gems and their Stones	7	-	8	10	7	7	5	8	8	8	7	10	-	15	12	7	12	-	6	10	3/5	7	1	6	5	12	10	-
10.7 Gold and Embroidery Work	-	-	-	8	8	7	7	8	8	8	4	5	-	15	6	7	6	-	6	18	8	7	1	6	8	12	8	-
10.8 Articles of Stainless Steel	6	-	12	8	7	7	7	10	11	8	7	12.5	-	12	8	12	12	-	12	12	3	12	15	10	10/5	12	15	8
10.9 Ladies Hand-bags	7	-	8	10	7	12	14	8	8	8	13	8	-	12	12	12	15	-	8	16	3/5	7	10	6	3	10	10	-
10.10 All kinds of Leather Goods	7	-	8	8	10	12	14	10	4	8	13	10	-	10	12	7	10	-	8	12	3/5	12	10	6	8	8	10	15
10.11 Suit Cases and Attache Cases	8	-	8	10	7	7	19	10	11	8	15+5	10+1	-	7	12	7	15	-	6	12	3/5	7	10	6	6	8	10	-
10.12 All kinds of Stoves	7	-	8	8	7	7/8	8	8	8	8	10	1	-	7	10	7	10	-	6	12	1/3.5	7	10	6	8	8	10	-
10.13 Incandescent Lanterns and Lamps	-	-	8	9	7	7	11	8	8	8	8	8	-	7	12	-	10	-	8	16	5	7	10	8	8	6	10	-
10.14 Domestic Electrical Appliances	10	-	12	12	10	12	10	10	11	8	12+3	12.5	-	12	12	8	15	-	12	12	4	12	12	10	12	12	15	15
10.15 Clocks and Time Pieces	10	-	13	13	10	12	12	10	11	8	12	15	-	12	18	7	15	-	12	18	7/2	12	12	10	10	13	15	11
10.16 Refrigerators and Air-conditioners	10	-	13	10	10	12	14	10	11	10	15	15	-	15	10	7	15/20	5	12	12/18	4	12	12	6	15	15	15	15
10.17 Wooden Furniture	5	-	12	12	10	12	7	8	11	8	13	12.5	-	10	14	12	12	5	12	16	3/5	12	12	10	8	12	15	8
10.18 Steel Safes and Mirrahs	10	-	13	13	10	12	14	10	11	10	15	10	-	10	14	10	15	5	12	10	12/6	12	10	10	8/15	12	15	15
10.19 Other Steels Furniture	10	-	12	13	10	12	7	10	11	8	13	12.5	-	10	14	12	15	-	12	16	4	12	10	10	8	12	15	15
10.20 Aluminium Furniture	8	-	7	12	10	12	7	10	11	8	13	12.5	-	10	14	-	15	-	12	16	3/5	12	10	10	8	12	15	15
10.21 Wireless Reception Instruments	10	-	12	10	10	12	18	10	11	10	8	20	-	12	16	10	15	-	6	16	2	12	12	10	3	12	15	11
10.22 Sound Transmitting Equipments	10	-	12	10	10	12	16	10	11	10	20	20	-	12	16	7	15	5	12	18	2	12	12	10	3	12	15	11
10.23 Cinema Equipments	10	-	12	8	10	12	14	10	11	10	15	20	-	12	16	7	15	-	12	18	2	12	12	10	6	12	15	11
10.24 Motor Cycles and Combinations	4	-	12	9	10	3	4	10	11	4	8	4	-	4	16	7	15	5	12	8	3	12	12	3	4	12	12.50	6
10.25 Heavy Motor Vehicles	10	-	8	9	10	3	4	10	11	4	10	15	-	4	4	5	15	5	4	6	1	12	8	2/10	7	8	12.50	6
10.26 Motor Cars	4	-	4	8	8/10	3	4	6	11	4	6	15	-	4	10	5	15	5	4	8	3	5/3.5	10	8/10	5	6	12.50	6
10.27 Lifts Operated by Power	10	-	8	8	10	7	12	10	8	8	10	20	-	-	12	7	15	-	12	16	1	12	10	10	15	-	15	15
10.28 Tyres and Tubes	7	-	12	9	10	4/5	10	10	11	10	13	8	-	7	10	7	12	-	8	12	5	9	12	6	5	12	10	11/8
10.29 Aluminium Wares	6	-	7	8	10	2	1	3	8	8	2	12.5	-	7	7	7	3	-	4	5/22	3/5	7	10	6	4	7	10	8
10.30 Motor Parts	10	-	12	10	10	5	14	10	11	10	13+3	15	-	10	18	7	10	-	8	12	7	10	12	7	8	7	12.50	8
10.31 Fur and its Articles	10	-	7	13	10	7	14	10	11	4	20	0	-	15	16	7	15	-	12	16	3	12	10	10	8	-	15	11
10.32 Tabulating and Calculating Machines	10	-	12	14	10	7	19	10	11	10	20	20	-	12	16	7	20	5	12	16	2	10	12	10	3	12	15	11
10.33 Binoculars and Telescopes	10	-	12	15	10	12	14	10	11	10	13	20	-	15	16	7	15	5	12	16	12	12	10	10	15	14	15	15
10.34 Sewing Machines	8	-	8	8	7	2	5	8	8	8	8	8	-	7	8	7	12	-	6	12	3/5	7	10	5	5	6	10	8
10.35 Vacuum Flasks	9	-	12	16	10	12	12	10	11	8	10	12.5	-	-	16	12	6	-	12	16	3	12	10	10	10	12	15	15
10.36 Playing Cards	10	-	7	13	7	12	14	8	8	8	15	12.5	-	12	12	7	12	-	8	12	3/5	-	10	6	8	10	12.50	8
10.37 Crockery and Cutlery	8	-	7	8	10	12	12	10	11	8	10	12.5	-	7	14	12	10/12	-	8	12	3	12	12/2	6	8	7	12.50	15/8
10.38 Floor and Wall Tiles	4	-	12/8	13	10	5	14	10	11	8	13+3+15	0	-	15	16	7	12	-	12	16	8	12	5	6	15	12	15	15

Table I (Contd.)
Commodity-wise Rates of Sales Tax in the States

	AP	ARN	ASH	BHR	DLI	GOA	GUJ	HAR	HP	J&K	JKH	KER	LD	MHI	MP	MRG	MAR	MIZ	MGA	ONS	POND	PQB	RAJ	SKN	TB	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	
10.39 Arms and Ammunition	10	-	13	10	10	12	14	10	11	30	15	25	-	10	10	7	15	-	12	16	12	12	15	10	15	13	15	11	
10.40 Fireworks	10	-	8	7	10	7	12	8	8	10	15	12.5	-	10	16	12	15	-	8	16	3.5	7	6	6	8	15	15	15	
10.41 Cigarette Cases and Lighters	10	-	12	15	10	12	14	10	11	10	15	20	-	12	16	12	12	-	12	18	12	12	10	10	15	14	10	15	
10.42 Sheets, Cushions and Pillows	10	-	13	10	10	12	18	9	8/11	10	15	15	-	12	16	-	15	-	6	16	3	7	12	10	10	12	15	15	
10.43 Other Rubber Products	9	-	8	10	7	7	18	8	11	8	3/10	10	-	7	10	7	8	-	8	12	3/5	7	10	6	9	8	10	8	
10.44 Pile Carpets	10	-	8	13	10	12	18	10	11	4	15	20	-	15	16	12	15	-	12	16	6	12	8	10	15	12	12.50	-	
10.45 Precious Stones	7	-	8	10	7	7	12	8	8	4	8	12.5	-	15	16	7	12	-	12	16	3	12	8	10	9	12	12.50	-	
10.46 Dry Fruits	8	-	8	9	7	7	13	8	8	8	10	10	-	10	10	-	8	-	8	12	8	3.5	10	8	8	8	12.50	15	
10.47 Dry Cell Batteries	9	-	8	12	5	7	14	8	8	8	13	12.5	-	7	10	7	12	-	8	12	3	2	8	6	9	10	10	8	
10.48 Glass Bangles	8	-	8	8	5	E/7	8	8	8	8	8	8	-	7	-	-	8	-	6	8	8	4	8	6	8	8	10	-	
10.49 Locks and Keys	5	-	8	8	7	7	14	8	8	8	10	10	-	10	12	-	10	-	8	12	3/5	10	10	6	8	8	7.50	8	
10.50 Bedding Stuff with Cotton	10	-	7	7	7	7	-	8	4	8	7	5	-	10	8	-	10	-	6	12	3/5	10	10	6	8	-	7.50	-	
10.51 Musical Instrument	6	-	7	7	7	8	8	8	8	8	3/4	15	-	12	12	-	10	-	6	12	8	8	6	6	8	10	8	8	
10.52 Plastic Goods	9	-	8	8	5/7	7	10	10	8	8	10	8	-	7	12	-	12	-	6	12	3	10	10	6	6	10	10	8	
10.53 Synthetic Nica Products	-	-	7	13	10	7	14	8	11	8	7	8	-	12	4	-	10	-	6	16	3/5	7	4	6	8	12	10	-	
10.54 Air Circulators and Fans	10	-	13	12	10	12	14	10	8	8	10	12.5	-	12	12	-	15	-	12	16	4	12	12	10	10	12	15	11	
11. RAW MATERIALS																													
11.1 Nica	3	-	7	8	1	8	14	8	8	8	13	15+2	-	7	4	-	4	-	6	16	3/5	7	4	6	8	-	3.75	-	
11.2 Manganese	5	-	7	8	7	8	14	8	8	8	13	8	-	7	4	-	4	-	6	16	3/5	7	4	6	8	-	5	-	
11.3 Hides and Skins	4	-	3	4	2	4	4	4	4	4	4	4	-	4	4	4	4	2	4	4	2	2	4	4	4	4	4	5	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	2	4	4	4	4	4	4	5	4
11.5 Oil Seeds (Section 14 of CST)	4	-	4	4	3	4	4	4	4	4	4	4	-	8	4	-	4	2	4	4	2	4	4	5	3	-	5	4	
11.6 Jute (Section 14 of CST)	4	-	4	2	3	4	4	4	4	4	4	4	-	8	4	4	4	2	4	4	2	4	8	8	3	-	5	4	
11.7 Cotton Yarn (Section 14 of CST)	4	-	8	7	1	8	4	2	4	8	4	4	-	8	2	-	4	2	4	8	2	2	2.5	-	3	-	2.50	-	
11.8 Cotton Waste	5	-	7	8	5	8	7	4	4	8	8	6	-	8	4	-	4	-	8	12	1	2	4	4	6	-	5	8	
11.9 Iron and Steel (Section of CST)	4	-	4	4	4	4	4	4	4	4	4	4	-	4	4	4	4	2	4	4	3	4	4	4	4	4	4	5	4
11.10 Sewing Thread and Balls	5	-	3	2	1	7	2	2	4	8	5	4	-	7	3	-	10	-	6	8	3.5	2	4	6	3	-	2.50	-	
11.11 Cement and its Items	9	-	12	11/8	7	8	15/14	12	8	8	15	5	-	7	12	12	8/10	-	8	12	7/3.5	7	16/12	6	12	7	12.50	8	
11.12 Manure (Organic)	8	-	8	8	8	7	8	8	8	8	3	12.5	-	6	3	-	8	-	6	12	3.5	8	8	6	8	-	8	-	
11.13 Chemical Fertilisers	3	-	8	8	8	1	4.8	8	8	8	3	2.5	-	8	3	8	4	-	8	2	1	8	6	3	3	-	6.25	4	
11.14 Pesticides	4	-	8	4	E/7	7	7	2	8	8	3	2.5	-	8	3	7	8	-	8	8	3.5	2	4	3	3	-	7.50	-	
11.15 Fungicide	4	-	8	4	7	1	7	2	8	8	3	2.5	-	8	8	7	8	-	6	8	3/5	2	4	6	3	-	7.50	-	
11.16 Bamboos	5	-	4	12	7	7	7	8	30	8	8	5	-	7	4	7	8	-	6	10	3/5	7	8	6	5	-	15	8	
11.17 Timber	10	-	8	12	7	7	14	8	30	8	13	5	-	7	18	40	2	-	8	12	8	7	10	6	8	-	15	8	
11.18 Betel Leaves	8	-	7	8	8	8	8	8	8	8	8	8	-	8	8	-	2	-	8	8	8	8	8	6	8	10	8	-	
11.19 Tendu Leaves	6	-	7	12	7	7	8	8	8	8	8	5	-	8	16	-	-	-	-	16	3.5	8	10	6	8	-	12.50	8	
11.20 Copper Wire	6	-	8	8	7	7	5	8	8	8	10	8	-	7	8	-	4	-	6	12	4	7	4	6	10/8	10	5	8	

Table 1 (Contd.)
Commodity-wise Rates of Sales Tax in the States

	AP	ANDH	ASH	BHR	DLI	GOA	GUJ	KAR	KP	J&K	KYE	KER	LD	MHI	MP	MEG	MAH	MEO	MGA	ORS	POWD	PUN	RAJ	SEN	TN	YRI	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	2	8	8	8	7	5	-	6	8	-	-	-	6	12	3/5	1	4	6	2	-	10	8
11.22 Raw Wool, Wool Tops and Yarn	4	-	7	8	2/5	7	2	2	8/4	4	5	8	-	4	-	-	4	-	8	12	8	2/8	4	6	2	-	2.50	8
11.23 Woolen Knitting Yarn	8	-	7	8	2	7	8	4	4	4	7	6	-	4	12	-	10	-	4	12	3/5	2	4	8	8	6	2.50	2
11.24 Staple Yarn	5	-	7	8	7	7	2	2	4	4	4	2	-	8	3	-	6	-	8	12	1	2	4	8	4	-	2.50	2
11.25 Non-Ferrous Metals	8	-	7	8	-	7	5	8	8	8	8	8	-	7	8	8	4	-	8	12	3/5	7	10	8	8	-	2.50	8
11.26 Cotton	4	-	8	1	4	1	4	4	4	8	4	4	-	4	4	8	4	-	-	4	2	4	4	8	3	-	5	8
12. FUELS ITEMS																												
12.1 Motor Spirits	18	-	12	9	7	15	8	6	5	8	20	25	-	16	18	34	8	8	6	12	9	8	18	8	18	8	8	8
12.2 Lights Diesel Oil	12	-	11	14	7	15	6	6	5	8	20	25	-	16	18	15	6	5	8	18	10	7	16	6	18	12	8	12
12.3 High-speed Diesel Oil	12	-	11	14	7	15	18	8	5	8	20	25	-	16	18	15	8	5	8	18	16	8	18	4	18	12	8	12
12.4 Aviation Spirits	18	-	25	25	7	15	9	8	5	8	20	10	-	14	16	-	8	-	8	18	8	7	18	8	26	-	8	8
12.5 Aviation Gasoline	18	-	25	8	7	7	20	8	5	8	26	10	-	14	18	-	8	-	8	12	9	7	18	8	20	-	8	8
12.6 Aviation Turbine Fuel	18	-	25	8	7	15	23/30	8	5	8	20	10	-	14	16	-	8	-	6	12	9	8	18	8	20	29	8	25/9
12.7 Crude Oil	14	-	4	4	7	4	8	8	4	4	4	4	-	4	4	1/litres	1	8	6	4	3	7	4	6	1	-	2.50	8
12.8 Petrol	18	-	12	9	7	15	20	6	5	8	20	20	-	10	18	10	8	-	6	12	11	8	18	3.8	18	12	5	10
13. LUBRICANTS AND OTHER AIDS TO PRODUCTION																												
13.1 Dyes, Paints and Lacquers	8	-	8	12	7	7	5/18	8	8	8	15	12.5	-	7/10	18	8	12/12/15	-	8	16	3	7	15	10	18	12	15	8/11
13.2 Lubricants	10	-	10	9	7	7	14	8	8	8	15	15	-	4	12	15	8	8	6	18	8	7	10	6	10	12	13.5	11
13.3 Caustic Soda and Soda Ash	5	-	8	7	7	7	8/5	8	8	8	10	10	-	7	6	-	4	-	6	12	5	7	10	6	6	-	10	8
13.4 Potash and Explosives	5	-	8	8	7	7	14	8	8	8	8	10	-	15	18	-	10	-	6	18	5	7	12	6	8	-	10	8
13.5 Other Chemicals	5	-	8	8	7	7	8	8	8	8	10	10	-	7	12	-	10	-	8	12	5	7	10	6	8	-	10	8
13.6 Starches	8	-	7	8	7	7	5	8	8	8	4	4	-	7	4	-	4	-	6	12	3/5	7	10	8	6	-	10	-
14. MACHINERY OF ALL KINDS																												
	8	-	8	8	7	12	7	8	11/8	8	13	10	-	7	12	7	10	5	-	16	4/3.5	7	10	6	10	10	10	8/4
15. PACKING MATERIALS																												
15.1 Empty Tins and Empty Barrels	5	-	7	8	7	7	8	8	11/8	4	8	4	-	7	4	-	10	-	6	12	3/5	7	4	6	8/5	8	5	8
15.2 Wooden Boxes	6	-	7	8	7	7	6	8	8	4	4	4	-	7	4	-	10	-	6	12	3/5	7	4	6	8/5	10	10	8
15.3 Empty Bottles and Corks	8	-	7	8	7	7	8	10	11/8	8	4	4	-	7	4	-	10	-	8	12	5	7	4	6	10	8	10	8
15.4 Polythene and Alkaline	8	-	8	8	7	7	8	8	8	8	4	4	-	7	4	-	10	-	6	12	3	7	5	6	2	8	10/13.5	8
15.5 Bitumen as Packing Materials	5	-	3	8	7	7	14	8	8	4	10	4	-	7	4	-	10	-	8	12	3/5	7	4	6	8	8	10	8
15.6 Cartons	7	-	3	8	7	7	8	8	8	4	8	4	-	7	4	-	10/4	-	6	12	3/5	7	4	6	5	12	10	8
16. GENERAL RATE																												
	8	-	7	8	7	7	14	10	8	8	7	5	-	7	8	-	10	-	6	12	3/5	7	10	6	8	-	10	8

(-) Indicates information not available.

8 Exempt

Andhra Pradesh	Multi point/Single point	TSP, TSP, aPP, NP
Assam	Single point	aSP
Bihar	Single point	TSP, aSP
Delhi	Single point	TSP, aSP
Goa	Single point	TSP, TSP
Gujarat	Single point	TSP, aSP, Double-point
Haryana	Single point	TSP, aSP
Himachal Pradesh	Single point	TSP, aSP
Jammu & Kashmir	Single point	TSP, aSP
Kerala	Multi point/Single point	TSP, aPP, NP
Karnataka	Multi point/Single point/ Dual point	TSP, aSP, TSP, Dual point, NP
Madhya Pradesh	Single point	TSP, aSP
Madharashtra	Single point	TSP, aSP
Manipur	Single point	TSP, aSP, TSP, aPP
Meghalaya	Single point	aSP
Mizoram	Single point	TSP
Nagaland	Single point	aSP
Orissa	Single point	TSP, aSP
Punjab	Single point	TSP, aPP, TSP
Pondicherry	Single point	TSP, aPP
Rajasthan	Single point	TSP/Option for second point for manufacturers
Sikkim	Single point	TSP/TSP
Tamil Nadu	Single point	TSP/TSP/aPP
Tripura	Single point	TSP
Uttar Pradesh	Single point	TSP/aSP
West Bengal	Single point	aSP/NP

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	0	0	0	0	0	0
4 Bihar	2	TO of every PD	5	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	0	1.25 2	10 - 200 200 - 500 and above
12 Kerala	25	On ST payable	5 8	1 - 10 above 10	0.5	TO other than TTD
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	10	0	0	1.25	12
18 Mizoram	0	0	0	0	0	0

Sales Tax Systems in India: A Profile

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	1.25 1.50 2.00 2.25 2.50	10-40 40-1cr. 1 cr.-5cr. 5 cr.-10cr. 10 cr. above	15	On tax by every dealer	0	0 - 0
26 Tripura	0.25	10	0	0	0	0
27 Uttar Pradesh	25	Every dealer	0	0	0	0
28 West Bengal	15	On ST	0	0	0.05 1.00 1.50 2 - 500 and above	25 - 50 50 - 100 100 - 500

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	Nil to 4
24 Sikkim	0
25 Tamil Nadu	3
26 Tripura	Set off
27 Uttar Pradesh	Exempt (Notified Goods) and 4 %
28 West Bengal	2

Sales Tax Systems in India: A Profile

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/2 lakhs	-	-	FSP, FPP, LSP
2 Arunachal Pradesh					
3 Assam		20000	No limit	No limit	FSP or LSP
4 Bihar	25000	100000	No limit	No limit	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		300000	40000	No TO limit	FS
10 Jammu & Kashmir		No limit			FS & LS
11 Karnataka	200000	200000	100000	100000	FS, LS, FPP 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		200000			FS or LS
21 Pondicherry		100000	40000	No limit	FS of FP
22 Punjab		100000			LPS or P
23 Rajasthan		100000	50000	50000	FS
24 Sikkim		Irrespective of TO			FS or LS
25 Tamil Nadu	40000	75000			FS
26 Tripura		Irrespective of TO			FS
27 Uttar Pradesh		1,50,000	100000	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	JCC1(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-1)
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, ASTOs	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

Sales Tax Systems in India: A Profile

Table 6
Periodicity of Filing Sales Tax Returns
in the States

State	Periodicity of return	Turnover levels for Col.2 (Rs.)	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 20000
8 Haryana	Quarterly	100000	
9 Himachal Pradesh	Quarterly, monthly	100000	
10 Jammu & Kashmir	Quarterly, annual	100000	
11 Karnataka	Monthly, annual	200000	
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	200000	
21 Pondicherry	Monthly, annual	100000	
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	150000	
28 West Bengal	Quarterly, monthly	20000 to 200000	12000

Table 7
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 mone- tary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
ANDHRA PRADESH										
Deferment	Payment of tax deferred	5	New	a) L & M indus- trial unit with an in- vestment of Rs 10 crore.	Intensive development areas	15	100.00	30.00	After 5 yrs. of commencement of production in 5 equal instal- ments without interest	Industrially backward areas have been divided into two categories, (i) inten- sive industrial development areas, and (ii) identified growth areas.
				b) Others		15	100	20.00	-do-	
			New	All sizes	Identified growth areas	15	500	10.00	-do-	
ASSAM										
i) Exemption	No tax pay- able on purchase of M.	5	New	SSI	All areas	10 to 45 lakh			Existing industries as on 15.10.1982 are not eligible for this concession.	
BIHAR										
i) Exemption	No tax pay- able on purchase of raw material	5	New	All sizes	All areas	--	--	--	--	--
ii) Loan (interest free)	Loan equal to ST and CST paid	5 to 7	New	SSIs and tiny units	In no industry Districts	--	100	--	After 5 yrs. from commence- ment of produc- tion in 5 equal	

Table 7 (Contd.)
Incentive Schemes 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 & M 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.
iii)	Deferment of tax 5 to 7			L & M industrial units	All areas					
GUJARAT										
i) Exemption	No tax payable on purchase of raw material and sale of finished goods	9, 7, 8, 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, 80 and 50 respectively depending on the area in which the unit is located	--	--	--	--
				L & M industrial units	-do-	90, 80, 60 & 40	--	--	--	--
			Expansion of existing units	SSIs	-do-	100, 90, 80 & 40	--	--	--	--
				L & M industrial units	-do-	80, 70, 50 & 30	--	--	--	--
ii) Deferment	Payment of sales tax deferred	9, 7, 8 & 5 depending on the location of the unit in category I, II, III or IV areas	New	SSIs	Categories II, III and 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 & M industrial units		75, 65, 45 & 30 respectively depending on the location of the unit.	--	--		
Goa	There is a new scheme called 'Sales Tax Deferment-cum-Interest free sales tax loan scheme' for the new Industries.	15 years for SSIs 12 years for L & M industrial units	New	SSIs						
	Payment of sales tax exempted		New	L & M industrial units						

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 limit (Rs lakh)	monetary Yearly mone- tary limit (Rs lakh)			
1	2	3	4	5	6	7	8	9	10	11	
	Interstate Loan	10 yrs. 5 yrs.	New New	SSI MSI LSI	Anywhere in Goa	100 % 75 % Rs. 100 lakhs				Recovery of the loan SSI-5 equal instalment of st- arting from 10th year and for the MSI to LSI from the 5th year of first-disburse- ment of loan.	respectively depending on whether the unit is located in category A or B area.
			Expansion of existing units	SSIs		85, 75, 45 & 30 respectively de- pending on the location of the unit	--	--			
				L & M indust- rial units		85, 55, 35 & 30 respectively de- pending on the location of the unit	--	--			
HARYANA											
i) Exemption	No tax payable on purchase or sale of plant & machinery, raw material, pack- ing material and finished goods	2	New	Tiny	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 Y (Contd.)
Incentive Scheme for Industries Under Sales Tax in Selected States

STATE/ Type of incen- tive	Operational features	Dura- tion (years)	Eligibility condition:			Ceiling on benefits available			Period of recovery of loan/ deferred tax	Remarks
			New/existing unit	Size/investment in fixed assets	Location/area	% 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
<p>WEST BENGAL</p> <p>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.</p>										
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	--	--	--	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 1 crore		5	--	--	In 5 equal instalments. -do-	
iii) Concession rate of 2% no tax on rawmaterials	For certain entrepreneurs manufacturing for sale in A.P. or out side	10 years	Both							This concession applies only to certain industries like Agriculture based, electronic, herbal produce, wool based and sericultmed based.
JHARKHAND AND KASHMIR										
i) Exemption	a) No tax on purchase of raw material and machinery b) No CST on import of machinery and raw material from other States	--	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.
ii) Loan (interest-free)	Loan equal to GST/CST collected	10	New	SSIs	All areas		--	--	10 yrs including moratorium of 3 years.	
	Loan equal to 100% (first 5 yrs), 75% (next 3 yrs.) & 25% (next 2 yrs) of GST & CST collected			L & M industrial units			--	--	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	SSI's	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.										
Exemption	Tax payable exempted under the State Act and Central Sales Tax Act	3, 5, 3, 4, 5, and 6, 3 and 6	New	Tiny/SSI/M & L Scale Units	Zone II, III and IV					Tax payable by new industrial units situated in Zone II, III, and IV, Tiny/SSI/M & L Industrial units in thrust sector situated in Zone I, those situated in Zone II, Tiny/SSI engaged in

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	Capex 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
<p>KARNATAKA</p> <p>i. Exemption 7 New and existing SSI,s</p> <p>ii) Concessional sale of Tax at 2% on its sales 7 L & M scale All industries Not to exceed 100% of the fixed capital investment For new H & L units equal mon- thly instalment over a period of 5 years from the 11th year of the date of commercial production with simple interest of 15% P.A. For existing units exemption or deferral does not exceed 100% of additional fixed capital investment made for expansion.</p> <p>iii) Deferment of taxes 10 H & L scale other than public sector</p> <p>MADHYA PRADESH</p> <p>i) Exemption No ST/CST payable on sale of finished goods 2-1 yrs. depending on location of the unit New All sizes Part I and Part II 100% up to 10 lacs 1) 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. 2) In respect of precision units and certain other specified units the duration of the benefit extends to 11 years.</p>										

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	% 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
ii) Deferment	Payment of tax deferred for 10 years.		a) New b) Expansion of existing units	L&N industrial units involving Rs 1 crore and above		-- --	-- --	-- --	After 10 years -do-	Eligible industrial units may choose to avail either exemption or deferment.
MAHARASHTRA										
a. Incentive Scheme (Part I)										
i) Exemption	No ST/CST payable on purchase of raw material and sale of finished goods.	3-7 depend- ing 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 & N indus- trial 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										
Exemption	No ST/CST payable	5 years		Industrial Unit						
iv) Deferment	Payment of ST/CST deferred	3-7		L&N indus- trial units	-do-	75-90	--	--	-do-	
B. Incentive Scheme (Part II)										
Deferment	Payment of tax deferred	3-9 de- pending on loca- tion of unit in Group B, C, D areas	Expansion of existing unit	-do-	Group B area Group C area Group D area	25 30 35	3 yrs ST paid or Rs 50 lakh which- ever is less 4 yrs ST paid or Rs 75 lakh which- ever is less 5 yrs ST paid or Rs 100 lakh which- ever is less	--	After 12 years	a) Incentives under Part II can be availed only if Part I incentives are not availed.

Table 7 (Contd.)
Incentive Schemes 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
					Pioneer units	90			6 yrs ST paid or Rs 150 lakh which- ever is less	
C. Incentives applicable to Electronic Industrial Units										
	Loan (inte- rest-free) or deferment (at the option of the assessee) equal to tax payable in res- pect of purchase of raw material and sale of finished goods	7	New	SSIs L & M industrial units	Group II, III and IV areas Group II, III and IV areas	100 85, 90 & 100	-- --	-- --	-- --	Classification of areas as Group I, II, III and IV according to industrial development of the areas.
ORISSA										
i) Deferment	Payment of tax on sale of finished pro- ducts deferred	5	New	L & M indust- rial 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	5			Zones B & C	--	--	--	--	
	-do-	5			Zone A & B	--	--	--	--	
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 accor- dance 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 30 per cent for further period of 7 years and 25 per cent for next 7 years are only for CST

Table (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	Rate of fixed investment	Overall monetary limit (Rs lakh)	Yearly monetary limit (Rs lakh)		
1	2	3	4	5	6	7	8	9	10	11
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 50	--	--	--	a) Benefit is not available to specified industries. b) Classification of A, B & C Zones according to industrial backwardness of the areas.
				L & M industrial units	Zone A Zone B Zone C	40 30 30	--	--	--	
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	100/90	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		10/75		--	--	Classification of areas as category I & II according to industrial backwardness of the areas.
			Expansion of existing units	SSIs		10/75		--	--	
				L&M industrial units		10/65		--	--	
Deferment (1989)	Tax collected not deposited with the Deptt.	7-11	New			75%				Tax to be paid in 10 equal half yearly instalments
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						
TAMIL NADU										
Loan (interest-free)	Loan equal to amount of sales tax paid each year	6	New	L & M industrial unit	All areas		100.00	20.00		After 9 years from the date of disbursement, in six equal annual instalments.

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	Value 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
	-do- Loan equal to amount of sales tax paid in 3 years prior to year of applica- tions	6 3	New Expansion of existing units	SSIs L & M indus- trial units/ SSIs		20 25	-- 50.00	4.00 --	-do- After 6 years from the date of dis- bursement in 3 equal instalments.	
TRIPURA	No ST/CSF pay- able on their sales	5	New				--	--	--	
UTTAR PRADESH										
i) Exemption	No ST/CSF pay- able on sale of finished goods, no tax payable on purchase of raw materials by specified industries	3, 6, 5 depend- ing 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 indus- trial 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 depend- ing 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

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	Rate 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
	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 tax paid during a period of 5, 10 & 7 years after the commen- cement of commer- cial production of the new project.	--	Expansion of existing project	All sizes	Group A Group B (Cat. I) Group B (Cat. II) areas	B M P	--	--	-do-	

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 compos- tion 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. 5	4%	No	-	Labour charges as a percentage of value of contract is deductible.

Table B7 (Contd.)
Taxation of Works Contract in the States

States	Meaning	Types of Jobs included	Threshold of Taxation			Treatment of tax our charges		
			₹	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.	-	10000/ 20000/ 50000	-	As per rates prescribed in the Act.	-	-	-
7 Gujarat	Same as in sol. no. 1 at col. 2	Building, bridge or other immoveable and moveable property	Not specified	-	Prevalent rates of ST applied	Deductible	Yes @ 2%	-
8 Haryana	Same as in sol. no. 1 at col. 2	Building, bridge or other immoveable and moveable	1/2k	-	Rates applicable to goods	-	Yes	-
9 Himachal Pradesh	-	-	-	-	-	-	-	-
10 Jammu & Kashmir	Same 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		
			Rs.	Type of WC	Rates	Whether deductible	If composi- tion 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 deco- ration bus body building and altogether there are 29 types of works contracts	2 lakhs	12 types of works contract specified	4% to 13%	Deducti- ble as specified in IS? Rules	Composi- tion 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	2 lakhs	12 types of works contract specified	5%	Deducti- ble		
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 comple- tion and also includes a subcontract for any such works and sale price means purchase price or payable in respect of purchase of goods where are either used applied or appro- priated in execution of works contract.	Fabrication, construction and installation	2 lakhs	12 types of works contract specified	4% on declared goods 8% on other goods	Deducti- ble		
15 Madhya Pradesh	Works contract as deemed sale	Same as above	5 lakhs	As in col.3	10%	Deducti- ble		

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	of	Rate	Whether deductible	If exempt- tion benefit	Labour charges as %age if value of the 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	-	in 101.3	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 manufacturing, processing, fabrication, erection, fitting out, installation	50000	Not specified	4%	Deductible	-	Not specified
20 Punjab	Definition of sale is enlarged to include works contract	-	-	-	-	-	-	-
21 Pondicherry	-	-	-	-	-	-	-	-

Table 8 (Contd.)
Taxation of Works Contract in the States

States	Meaning	Types of works 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, re- furbishment, or commissioning	-	-	-	Yes	Yes for civil works	Deductible/also allowable at percentage basis as the case may be.
23 Sikkim	-	-	-	-	-	-	-	-
24 Tamil Nadu	Sale to include works contract	Works contract specified in the schedule	50000	On works contract specified in the schedule	Differ- ent rates	Deducti- ble	-	-
25 Tripura	-	-	-	-	-	-	-	-
26 Uttar Pradesh	As in sl. no. 14 at col.2	Repair, improve- ment etc. of any immovable property	1 lakh	At the rates prescribed by notifi- cations	Not exceeding 15%	-	-	-
27 West Bengal	As in sl. no. 14 at col.2	Construction, fitting out, improvement, repair, installation	2 lakh	Works contract building road bridge machinery affixed to building immovable property and moveable property	4% on net SP	Deducti- ble	-	-

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 Schedule VII at 3%	10000/20000/50000	-
7 Gujarat	Same as in sl.no.1 col.2	Goods mentioned in Schedule IV, i.e., leasing of Shamiana, Furniture 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 lumpsua yearly fee of Rs.2500 and 500 isleviedon owners of Tent Houses depending upon their being Income taxpayers otherwise
23 Sikkia	-	-	-	-
24 Tamil Nadu	A transfer of right to use goods for any purpose for cash, deferred payment or other valuable consideration	-	-	-

Sales Tax Systems in India: A Profile

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		1 lakh	4%
27 West Bengal	Same as above	Video cassette tapes etc.	-	4% to 20%