

Annexure 3
Commodity-wise Rates of Sales Tax in the States: Provision for 1997-98

S.No	Commodity	Andhra Pradesh	Delhi	Karnataka	Madhya Pradesh	Maharashtra	Manipur	Punjab	Rajasthan	Tamil Nadu	Uttar Pradesh
1	2	3	4	5	6	7	8	9	10	11	12
1. Cereals and Pulses											
1.1	Cereals	2 FS	E	E	4 FP	E	E	4 LS	4 FP	E	2 FP/FS
1.2	Pulses	4 FS	E	2 FS	4 FP	E	E	2 LS	4 FP	E	4 FP
1.3	Paddy	4 FS	E	E	4 FP	E	E	4 FS	4 FP	E	4 FP
1.4	Atta, maida and suji	4 FS	E	E	E	E	E	4 FS	4 FP	4 FS	2.4 FS
2. Other Food Articles											
2.1	Edible oils (specified)	2 FS	5 FS	2 FS	2 FP	1.5	E	6 LS	4 FP	4 FS	2 FS
2.2	Vanaspati ghee	6FS	5 FS	2 FS	4 FP	1.5	7 FS	4 FS	6 FP	4 FS	4 FS
2.3	Ghee (pure)	6 FS	5 FS	8 FS	8	8	7 FS	8 FS	4 FP	4.11 FS	6 FP
2.4	Fresh vegetables, potatoes, onions etc.	E	E	E	E	E	E	E	E	E	E
2.5	Fresh fruits excluding wet dates	E	E	E	E	E	E	E	E	E	E
2.6	Dry fruits, wet dates, dried vegetables ²	10 FS	3 FS	4 FS	8 FP	4	10 FS	3.5 LS	12 FP	11 FS	10 FS
2.7	Meat and fish in containers	10 FS	7 FS	8 FS	8 FP	4	7 FS	8 LS	12 FP	8.16 FS	8 FS
2.8	Khandsari sugar	E	E	4 FS	E	E	E	E	2 FP	4 FS	2 FP
2.9	Gur (Jaggery)	E	E	1 FS		E	E	E	6 FP	4 FS	4 FP
2.1	Salt	E	E	E	E	E	E	E	E	E.4 FS	E
2.11	Tea Leaves, powder or instant tea	10 FS	4.7 LS	12 FS	10 FP	8	7 FS	3 FS	6 FP	8 FS	4.8 FS
2.12	Coffee powder or instant coffee	10 FS	7 LS	4 FS	10 FP	8	10 FS	8 FS	12 FP	8 FS	8 FS
2.13	Pepper	8 FS	7 FS	4 FS	8 FP	4	7 FS	6 LS	12 FP	E	E
2.14	Other specified spices	9 FS	3 FS	4 FS	4 FP	4	7 FS	6 LS	12 FP	11	4 FS
2.15	Curd, lassi and butter milk	10 FS	E	8 FS	E	E	E	E	E	E	E.4 LS
2.16	Cooked food	9 FS	7 FS	8 FS	4 LP	13	7 FS	8 FS	6 FP	E	4 LS
2.17	Halwai sweets	9 FS	5 LS	8 FS	4 LP	4	7 FS	E	6 FP	E	4 LS
2.18	Milk food and powder	8 FS	5 FS	4 FS	8 FP	8	7 FS	4 FS	12 FP	8 FS	6 FS
3. Books and Stationery											
3.1	Students' exercise books	4 FS	E	E	E	E	E	E	E	E	6 FS
3.2	Paper & paper products	E	5 LS	4 FS	8 FP	8	4 FS	8 FS	4 FP	4.8 FS	6 FS
3.3	Other stationery	10 FS	7 LS	8 FS	8 FP	13	4 FS	6 LS	4 FP	11 FS	8 FS
3.4	Instrument boxes	E	E	E	8 FP	2	E	8 LS	E	E	4 FS
3.5	Books and maps	E	E	E	8 FP	E	E		E	E	E.4 FS
4. Domestic Fuel Items											
4.1	Firewood	8 FS	E	E	4 FP	E	6 FS	8 LS	E	E	4 FS
4.2	Coal and coke (DG)	4 FS	3 FS	4 FS	4 FP	4	4 FS	4 LS	4 FP	4 FS	4 FS
4.3	Kerosene (PDS)	8 FS	2 FS	8/4 FS	2 FP	E	3 FS	8 FS	8 FP	4 FS	8 FS
4.4	Cooking gas	16 FS	4 FS	2 FS	15 FP	4	7 FS	8 FS	12 FP	8 FS	8 FS
4.5	Charcoal (excluding lignite)	4 FS	E	4 FS	4 FP	4	7 FS	4 LS	12 FP	E	4 LS
4.6	Candles	10 FS	7 FS	E	8 FP	4	7 FS	8 LS	12 FP	E	8 FS
4.7	Match boxes	9 FS	3 FS	4 FS	2 FP	4	4 FS	4 FS	4 FP	E.8 FS	8 FS

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5. Toilet Articles											
5.1	Tooth paste/powder	20 FS	5 FS	12 FS	15 FP	13	7 FS	6 LS	12 FP	16 FS	8 FS
5.2	Washing soaps	10 FS	5 FS	8 FS	8 FP	13	7 FS	6 LS		4 FS	6 FS
5.3	Toilet soaps	10 FS	5 FS	12 FS	15 FP	13	7 FS	6 LS	12 FP	16 FS	8 FS
5.4	Hair oils	20 FS	12 FS	12 FS	15 FP	20	7 FS	12 LS	12 FP	20 FS	12 FS
5.5	Razors and razor blades	12 FS	5 FS	8 FS	15 FP	13	7 FS	8 LS	6 FP	16 FS	4.8 FS
5.6	Other shaving products	20 FS	5 FS	12 FS	15 FP	20	7 FS	8 LS	12 FP	16 FS	8.12 FS
5.7	Cosmetics, perfumes etc.	20 FS	12 FS	12 FS	15 FP	20	15 FS	12 LS	12 FP	20 FS	12 FS
5.8	Boot-polish	10 FS	5 FS	8 FS	8 FP	8	7 FS	8 FS	12 FP	11 FS	8 FS
5.9	Tooth brushes	20 FS	5 FS	12 FS	15 FP	13	7 FS	6 LS	12 FP	16 FS	8 FS
6. Medicines		10 FS	5 FS	8 FS	8 FP	6	6 FS	6 FS	8 FP	8 FS	6 FS
7. Garments and Footwear											
7.1	Cotton hosiery products	6 VAT	3 FS	4 FS	2 FP	4	4 FS	2 LS	4 FP	E	2.4 FS
7.2	Readymade garments	6 VAT	4 FS	4 FS	2 FP	4	10 FS	4 LS	4 FP	4 FS	4.8 FS
7.3	Footwear	6 VAT	3.7 FS	8 FS	10 FP	8	12 FS	8 LS	12 FP	8 FS	3.6 LS
8. Cycle and Accessories		2 FS	5 FS	2 FS	8 FP	4	7 FS	5 LS	4 FP	4 FS	8 FS
9. Refreshment Articles											
9.1	Bread	9 FS	E	E	E	E	E	E	E	4 FS	4 LS
9.2	Biscuits	15 FS	7 FS	8 FS	10 FP	13	7 FS	E	8 FP	4.11 FS	4 LS
9.3	Cakes and pastries	15 FS	7 LS	12 FS	10 FP	13	7 FS	8 FS	8 FP	8.16 FS	4 LS
9.4	Toffees and chocolates, ice-cream	15 FS	7 FS	12 FS	10 FP	13	7 FS	8 FS	8 FP	4.11 FS	4 LS
9.5	Ice	16 FS	-	8 FS	8 FP	4	7 FS	8 LS	2 FP	4 FS	8 FS
9.6	Aerated water	12 VAT	7 LS	12 FS	8 FP	13	15 FS	12 FS	16 FP	11 FS	12 FS
9.7	Cigarettes	E	E	E	E	E	E	E	E	E	E
9.8	Tobacco	E	E	E	E	E	E	E	E	E	E
9.9	Country liquor	68 FS	12 LS	E	E	E		E	E	30 FS	E
9.10	Foreign liquor	68 FS	12 LS	60 FS	E	E		12 FS	36 FP	60 FS	20 FS
9.11	Indian made foreign liquor	68 FS	12 LS	60 FS	E	E		12 FS	E	30 FS	20 FS
9.12	Bhang	16 FS	7 LS	20 FS	E	13		8 LS	36 FP	-	12 FS
9.13	Ganja	16 FS	7	20 FS	E	13		8 LS	36 FP	-	E
9.14	Opium	16 FS	7	20 FS	E	13		8 LS	36 FP	-	26 FP
10. Consumer Durables including Gold and Silver											
10.1	Gold and silver and their coins	0.5 FS	0.5 LS	4 FS	2 FP	2	15 FS	2 LS	2 FP		2 FP
10.2	Bullion and spices	0.5 FS	0.5 LS	1 FS	2 FP	2	15 FS	0.5 LS	2 FP	2 FS	2 FP
10.3	Articles of gold and silver	4 FS	7 LS	4 FS	8 FP	2.4	15 FS	2 LS	2 FP	4 FS	4.6 LS
10.4	Ivory products	15 FS	10 LS	8 FS	8 FP	13	15 FS	8 LS	12 FP	16 FS	8 FS
10.5	Marble and its products	16 FS	12 LS	12 FS	8 FP	13	15 FS	8 LS	16 FP	20 FS	6.12 LS, FS
10.6	Synthetic gems and their stones	3 FS	10 LS	12 FS	8 FP	4	15 FS	8 LS	E	E	10 FS

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10. Consumer Durables including Gold and Silver											
10.7	Gold and embroidery work	E	E	4 FS	8 FP	4	15 FS	2 LS	E	4 FS	E
10.8	Articles of stainless steel	10 VAT	10 FS	4 FS	8 FP	2	12 FS	4 LS	12 FP	8 FS	4.8, 12 FS
10.9	Ladies hand-bags	10 FS	12 FS	8 FS	12 FP	8	12 FS	8 LS	12 FP	11 FS	8 FS
10.10	All kinds of leather goods	12 FS	12 LS	8 FS	8 FP	8	10 FS	12 FS	12 FP	11 FS	8 FS
10.11	Suit cases and attache cases	10 VAT	12 LS	12 FS	12 FP	13	7 FS	12 FS	12 FP	11 FS	8 FS
10.12	All kinds of stoves	12 FS	E	8 FS	8 FP	13	7 FS	8 LS	12 FP	E	8 FS
10.13	Incandescent lanterns and lamps	10 FS	6 FS	E	10 FP	13	7 FS	8 LS	E	11 FS	8, 12 FS
10.14	Domestic electrical appliances	16 FS	6 FS	12 FS	10 FP	13	12 FS	8 FS	12 FP	16 FS	8, 12 FS
10.15	Clocks and time pieces	16 FS	12 LS	8 FS	12 FP	13	12 FS	12 FS	12 FP	11 FS	12 FS
10.16	Refrigerators and air-conditioners	16 FS	12 FS	12 FS	15 FP	13	15 FS	12 FS	16 FP	20 FS	12 FS
10.17	Wooden furniture	16 VAT	12 LS	8 FS	8 FP	13	10 FS	12 LS	12 FP	10 FS	12 FS
10.18	Steel safes and almirahs	16 VAT	12 LS	8 FS	8 FP	13	10 FS	12 FS	12 FP	10 FS	12 FS
10.19	Other steel furniture	16 VAT	12 LS	8 FS	8 FP	13	10 FS	12 LS	12 FP	10 FS	12 FS
10.20	Aluminium furniture	16 VAT	12 LS	8 FS	8 FP	13	10 FS	12 LS	12 FP	10 FS	12 FS
10.21	Wireless reception instruments	16 FS	6 FS	8 FS	8 FP	2	12 FS	12 FS	12 FP	11 FS	8 FS
10.22	Sound transmitting equipments	16 FS	12 FS	8 FS	8 FP	4.8	12 LS	12 FS	8 FP	11 FS	6.8 FS
10.23	Cinema equipments	16 FS	12 LS	8 FS	8 FP	8	12 LS	12 FS	12 FP	11 FS	12 FS
10.24	Motor cycles and combinations	8 FS	8 FS	8 FS	8 FP	10	4 FS	3 FS	6 FP	8 FS	6 LS
10.25	Heavy motor vehicles	8 FS	8 FS	8 FS	4 FP	10	4 FS	4 FS	6 FP	11 FS	4 LS
10.26	Motor cars	8 FS	8 FS	8 FS	4 FP	10	4 FS	3.5, 0.5 FS	6 FP	11 FS	1.5, 4 LS
10.27	Lifts, hoists, cranes etc.	16 FS	12 LS	12 FS	8 FP	13	12 FS	12 FS	12 FP	20 FS	8 FS
10.28	Tyres and tubes	10 FS	10 FS	8 FS	12 FP	10	7 FS	12 FS	12 FP	11 FS	8, 10 FS
10.29	Motor parts	9 FS	5 FS	8 FS	4 FP	8	10 FS	12 LS		11 FS	10 FS
10.30	Fur and its articles	16 FS	12 LS	12 FS	8 FP	13	15 FS	12 LS	12 FP	11 FS	12 FS
10.31	Tabulating and calculating machines	16 FS	12 LS	8 FS	15 FP	13.2	12 FS	12 FS	12 FP	20 FS	6 FS
10.32	Binoculars and telescopes	16 FS	12 LS	8 FS	15 FP	8	15 FS	12 FS	12 FP	20 FS	12 FS
10.33	Sewing machines	10 FS	7 LS	8 FS	8 FP	8	7 FS	8 LS	6 FP	8 FS	8 FS
10.34	Vacuum flasks etc.	15 FS	12 LS	8 FS	8 FP	13	12 FS	12 LS	12 FP	16 FS	12 FS
10.35	Playing cards	16 FS	7 LS	12 FS	8 FP	13	12 FS	8 LS	12 FP	11 FS	10 FS
10.36	Crockery of all types	10 FS	2 FS	12 FS	8 FP	13	7 FS	8 FS	12 FP	11 FS	10 FS
10.37	Cutlery	10 FS	2 FS	12 FS	8 FP	13	7 FS	12 LS	2 FP	11 FS	10 FS
10.38	Floor and wall tiles	9 FS	12 LS	12 FS	12 FP	13	15 FS	12 FS	12 FP	20 FS	12 FS
10.39	Arms and ammunition	16 FS	12 LS	12 FS	8 FP	13	15 FS	12 FS	16 FP	20 FS	12 FS
10.40	Fireworks	16 FS	12 FS	8 FS	15 FP	13	10 FS	8 LS	4 FP	11 FS	12 FS
10.41	Cigarette cases and lighters	16 FS	12 LS	12 FS	8 FP	13	12 FS	12 LS	12 FP	20 FS	12 FS
10.42	Sheets, cushions and pillows	16 FS	12, E FS	8 FS	12 FP	13	12 FS	2 LS	12 FP	16 FS	12 FS
10.43	Other rubber products	15 VAT	7 FS	8 FS	12 FP	13	7 FS	12 LS	12 FP	11 FS	8 FS
10.44	Pile carpets	16 FS	12 LS	12 FS	8 FP	13	12 FS	12 LS	E	20 FS	6 FS

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1	2	3	4	5	6	7	8	9	10	11	12
10. Consumer Durables including Gold and Silver											
10.45	Precious stones	3 FS	10 LS	4 FS	8 FP	4	15 FS	12 LS	E	16 FS	10 FS
10.46	Dry cell batteries	16 FS	6 FS	12 FS	10 FP	13	7 FS	6 FS	12 FP	8 FS	8 FS
10.47	Glass bangles	E	E	E	E	13	7 FS	E	E	E	4 FS
10.48	Locks and keys	10 FS	7 LS	8 FS	8 FP	13	10 FS	8 LS	12	11 FS	4 FS
10.49	Bedding stuff with cotton	10 FS		12 FS	8 FP	13	10 FS	8 LS	12	4 FS	6 FS
10.50	Musical instruments	10 FS	7 LS	4 FS	8 FP	8	12 FS	8 LS	E	4 FS	8 FS
10.51	Plastic goods	10 FS	7	8 FS	8 FP	13	7 FS	8 LS	12 FP	8 FS	8 FS
10.52	Synthetic mica products	8 LP	7 LS	12 FS	8 FP	13	12 FS	8 LS	12 FP	11 FS	8 FS
10.53	Air circulators and fans	10 FS	6 FS	12 FS	10 FP	13	12 FS	8 FS	12 FP	16 FS	8 FS
11. Raw Materials											
11.1	Mica	8 LP	7 LS	8 FP	8 FP	13	7 FS	8 LS	E	11 FS	4 FS
11.2	Manganese	8 LP	7 LS	8 FP	8 FP	4	7 FS	8 LS	12 FP	11 FS	4 FS
11.3	Hides and skins	4 LP	2 LS	4 FS	4 FP	4	4 FS	2 LS	4 FP	4 LP	4 LS
11.4	Coal and coke (section 14 of CST)	4 FS	3 FS	4 FS	4 FP	4	4 FS	4 LS	4 FP	4 FS	4 FS
11.5	Cotton yarn (section 14 of CST)	4 FS	1 LS	2 FS	2 FP	4	E	2 LS	2 FP	4 FS	2 FS
11.6	Cotton waste	4 FS	5 LS	4 FS	4 FP	4	E	2 LS	4 FP	8 FS	4 FS
11.7	Iron and steel (Section 14 of CST)	4 FS	2 FS	4 FS	4 FP	4	4 FS	4 LS	4 FP	4 FS	2.4 FS
11.8	Sewing thread and balls	9 FS	2 LS	4 FS	2 FP	4	7 FS	8.2 LS	2 FP	4 FS	2 FS
11.9	Cement and its items	16/20 FS	10 FS	15 FS	10 FP	13	7 FS	10 FS	16 FP	16 FS	10 FS
11.10	Manure (organic)	3 FS	E	E	E	E	E	E	E	E	E
11.11	Chemical fertilisers	3 FS	E	E	E	E	E	E	4 FP		5 FS
11.12	Pesticides	5 FS	2 FS	2 FS	2 FP	8	E	E	4 FP	4 FS	4 FS
11.13	Fungicides	5 FS	2 FS	2 FS	2 FP	8	E	8 LS	4 FP	4 FS	4 FS
11.14	Bamboos	9 FS	7 LS	4 FS	10 FP	8	7 FS	8 LS	E	8 FS	12 FS
11.15	Timber	12 VAT	7 LS	12 FS	20 FP	8	7 FS	8 LS	12 FP	8 FS	12 FS
11.16	Betel leaves	E	E	E	E	E	7 FS	8 LS	E	E	E
11.17	Tendu leaves	10 FS	7 LS	4 FS	20 FP	13	E	8 LS	12 FP	11	12 FS
11.18	Goat hair	10 FS		12 FS	8 FP	4	6 FS	8 LS	E	4 FS	8 FS
11.19	Raw wool	8 FS	2 LS	4 LP	E	4	4 FS	2 LS	4 FP	4 FS	4 LS
11.20	Woollen knitting yarn	E	4 FS	2 FS	8 FP		E	2 FS	4 FP	4 FS	4 FS
11.21	Staple yarn	9 FS	2 LS	2 FS	2 FP	4	E	2 FS	2 FP	2	2 FS
11.22	Non-ferrous metals	10 FS	7 FS	8 FS	8 FP		7 FS	8 LS	12 FP	11 FS	2 FS
11.23	Aluminium wares	10 FS	2 FS	8 FS	8 FP	2	7 FS	4 FS	12 FP	8 FS	4 FS
11.24	Copper wire	10 FS	7 FS	8 FS	8 FP	4	7 FS	8 LS	4 FP	16 FS	6.8 FS
11.25	Cotton	4 LP	E	4 LP	4 FP	4	4 FS	4 PP	4 FP	4 FS	4 LS
12. Fuel Items											
12.1	Motor spirits	30.55 FS	10 FS	22 FS	20 FP	21		E	20 FP	18	20 FS
12.2	Light diesel oil	19.33 FS	10 FS	20 FS	15 FP	21	7 FS	8 FS	16 FP	18 FS	20 FS
12.3	High-speed diesel oil	19.33 FS	10 FS	20 FS	20 FP	21	7 FS	4 FS	16 FP	18 FS	20 FS

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1	2	3	4	5	6	7	8	9	10	11	12
13. Lubricants and Other Aids to Production											
12.4	Aviation spirits	30.55 FS	10 FS	22 FS	15 FP	24	10 FS	8 FS	20 FP	24 FS	20 FS
12.5	Aviation gasoline	30.55 FS	10 FS	22 FS	8 FP	10	10 FS	8 FS	20 FP	24 FS	20 FS
12.6	Aviation turbine fuel	30.55 FS	10 FS	22 FS	15 FP	24	10 FS	8 FS	20 FP	24 FS	20 FS
12.7	Crude oil	4 FP	10 FS	4 FS	4 FP	4	4 FS	8 FS	4 FP	4 FS	4 LS
12.9	Furnace oil	12 FS	10 FS	12 FS	8 FP	13	7 FS	8 FS	12 FP	16 FS	6 FS
12.10	Petrol	30.55 FS	10 FS	22 FS	20 FP	21	15 FS	7 FS	20 FP	24 FS	20 FS
13.1	Dyes	10 VAT	7 FS	12 FS	15 FP	4	7 FS	8 LS	4 FP	16 FS	8 FS
13.2	Paints and lacquers	15 VAT	10 FS	12 FS	15 FP	4	10 FS	8 LS	16 FP	16 FS	12 FS
13.3	Lubricants	16 FS	10 FS	12 FS	15 FP	13	10 FS	8 FS	12 FP	16 FS	8 FS
13.4	Caustic soda and soda ash	12 FS	7 FS	4 FS	8 FP	4	7 FS	8 LS	12 FP	11 FS	6 FS
13.5	Potash and explosives	10 FS	7 FS	4 FS	15 FP	13	15 FS	8 LS	16 FP	11 FS	8.12 FS
13.6	Other chemicals	10 VAT	7 FS	4 FS	4 FP	4.13	7 FS	8 LS	12 FP	11 FS	8 FS
13.7	Starches	10 FS	7 FS	4 FS	4 FP	4	7 FS	8 LS	4 FP	4 FS	4.6 FS
14	Machinery of all Kinds	3 FS	7 LS	8 FS	10 FP	13	7 FS	8 LS	12 FP	11 FS	6 FS
15. Packing Materials											
15.1	Empty tins and empty barrels	4 FS	7 LS	4 FS	4 FP	13	7 FS	8 LS	4 FP	8 FS	4 FS
15.2	Wooden boxes	4 FS	7 LS	4 FS	4 FP	13	7 FS	8 LS	4 FP	11 FS	6 FS
15.3	Empty bottles and corks	4 FS	7 LS	8 AP	4 FP	13	7 FS	8 LS	4 FP	16 FS	4 FS
15.4	Polythene and alkalene materials	4 FS	7 LS	8/12 FS	4 FP	13	7 FS	4 FS	4 FP	8 FS	8 FS
15.5	Bitumen as packing materials	4 FS	7 LS	12 FS	4 FP	13	7 FS	4 FS	4 FP	11 FS	6 FS
15.6	Cartons	4 FS	7 LS	4 FS	4 FP	13	7 FS	4 FS	4 FP	8 FS	8 FS
16	General rate	10 FS	7	12 FS	8 FP	13	7 FS	8 LS	12 FP	11 FS	8 FS
17	Surcharge	NIL	NIL	NIL	15	NIL	NIL	10	NIL	NIL	25
Notes:											
1 E: Exempt. FS: First sale (First point). LS: Last sale (Last point). MP: Multi point. FP: First purchase, LP: Last purchase, PP: Purchase point. I/FD/FC/FO: Importer/Forest Department/Forest Corporation/Forest Owner, BWI: Bonded warehouse issuance. AP: All points.											
2 Imported Refined Palmoline, refined rapeseed oil, R.B.D. Palm oil & refined soyabean by state government authorised dealers - exempt w.e.f. 1.10.1995 by Notification Entry F-3											
3 Cashew nut (raw) - exempt from whole of tax from 1.10.95 to 30.6.2000 by Notification Entry F 2(1)											
4 Cashew kernel (finished) manufactured in certain districts - 2% upto 30.6.2000 by Notification Entry F 2(2)											
5 Currants & raisins prepared from grapes by farmers - exempt from whole of tax from 1.10.95 to 30.6.2000 by Notification Entry F-8											
6 Wet dates - exempt from whole of tax w.e.f. 1.4.97 to 28.4.98 & 2% from 29.4.98 by Notification Entry A-59											
7 Dhania, methi & suva exempt except when sold in powdered form in sealed containers & under a brand name											
8 Pickles - 8% w.e.f. 1.4.1997 by Notification Entry A-58. Sabudana - 6% from 1.4.97 to 28.4.98 & 4% from 29.4.98 by Notification Entry A-11											
9 For slab wise rates effective from 29.4.98 see Notification Entry A-31(1)											