THE NAGALAND SALES TAX (AMENDMENT) ACT, 1993

(THE NAGALAND ACT NO. 6 OF 1993)

(Received the assent of the Governor of Nagaland on 28 August, 1993 and published in the Nagaland Gazette extraordinary dated 10th Sept, 1993)

An

Act

Whereas it has become necessary further to amend
the Nagaland Sales Tax Act, 1967 (Act, 11 of 1967)
It is hereby enacted in the 44th year of the Republic
of India as follows : —

1. (1) **Short title, extent and commencement.** This Act may be called the Nagaland Sales Tax (Amendment) Act, 1993.

(2) - It shall extend to the whole of the State of Nagaland.

(3) It shall come into force on such date as the State Government may, by notification in the Official gazette, appoint.

2. Amendment of section, 2 of Nagaland Act II of 1967. In the Nagaland Sales tax Act, 1967, hereinafter called the PrincipalAct, in section 2, in the explanation to clause (3) following Explanations shall be added and be numbered as Explanations H, III and IV after the existing Explanation being numbered as Explanation I, namely : —"Explanation Il-A factor, a broker, a commission agent, a delcredere agent, an auctioneer or any other mercantile agent, by whatever names called, and whether of the same description as hereinbefore mentioned or not who carries on the business of selling goods and who has in the customary course of business, has authority to sell goods belonging to others including the principal is a dealer."

"Explanation III : — "business" includes

(i) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce, manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with the motive to make gain or profit and whether or not any gain or profit accrues therefrom: (ii) The execution of any works contract, or the transfer of the right to use any goods for any purpose; and

(iii) any transaction including the rendering of any services in connection with the incidental or ancillary to, such trade, commerce, manufacture, adventure, concern, works contract or lease".

"Explanation IV: **—** Not with standing any thing contained elsewhere in this Act, or in any other law for the time being in force, every person holding a formal document or instrument empowering such a specified person to act for and in the name of local. Naga authorised by, or under "Power of Attorney" or any other authorisation, document by whatever name called, executed or signed, **carries** on business as aforesaid, in the State shall be deemed to be a dealer along with the local Naga and shall he jointly and severally subject to the provisions of this Act".

3. Insertion of section 3A— In the principal Act, after section 3, the following shall he inserted as section 3A namely : —"3A.additional Commissioner-The State Government may appoint

Additional Commissioner of Taxes who shall have jurisdiction over the whole of the State or where the State Government so directs over any local area thereof.

(2) An Additional Commissioner shall, save as otherwise directed by State (;ovcrnment have and exercise within his jurisdiction all the powers and perform **all** the duties conferred or imposed on the Commissioner by or under this Act.

(3) The Commissioner may transfer to or withdraw to himself an Additional Commissioner of Taxes any case or matter or -may transfer any such case or matter from an Additional Commissioner of Taxes competent to deal with the same to another Additional Commissioner of Taxes so competent.

(4) An Additional Commissioner of Taxes shall he deemed to he a public servant within the meaning of section 21 of the Indian Penal Code (XLV 1860)"

4. Insertion of sub-section in Section 4 In section 4, of the Principal Act, after sub-section 7, the following shall he inserted as sub-section 8 and the existing sub-sections(8), (9),(10) and 11 shall he re-numbered as sub-sections (9),

(10) (11) and (12), namely

(8) In this Act, the expression 'taxable quantum' means (a) in relation to any dealer who brings goods from outside
the State any goods inside Nagaland for sale or manufactures, processes or produces any goods for sale Rs.

25,000/- or

(b) in relation to other dealers, Rs. 50,000/-".

5. Insertion of Section 5A and SB— In the principal Act, after section *5,* the following shall he inserted as sections 5A and SB, namely : —"5A. Point or points in the series of sales, at which the Sales Tax shall he levied-(1) the sales tax on goods shall he levied only at the point or points in the series of sales as provided in sub-section (2).

Provided where sales tax is already levied on the goods specified for levy of sales tax at the first point of sale, the subsequent sale of the same goods in the State of Nagaland shall not be subject to levy of sales tax if the dealer making such second sale of goods produces before the authority prescribed a cash memo or invoice or hills as a proof of having purchased the goods after making lull payment of sales lax therein.

(2) The tax leviable under section 4 and the rates under section **5** to be charged on the taxableturnover during any given *period* for the purpose of sub—section (I) shall he : —

(a) in respect of goods specified inSchedule—I under List—A, at the first point of sale within the State at the rate specified in that List

(b) in respect of goods specified in Schedule—I List B at the first point of sale within the State, at the rate specified in that List.

(c) in respect of goods specified in Schedule— I under List—(~ at the last point to sale within the State, at the rates specified in that List.

(d) in respect of goods specified in Schedlule- I under List-D, at the last point of sale within the State at the rate specified in that List.

(e) in respect of any transfer of property in goods (whether as goods or in any other form) involved in a works contract of the nature specified in Schedule-Ill, at the rate or rates specified in that Schedule; and

(f) in respect of transfer of the right to use any goods for any purpose specified in Schedule-IV, at the rate or rates specified in that schedule.

(3) The State Government may, by notification in the Official Gazette add to or omit any entry or entries in the Schedule or transport any entry or entries from one Schedule to another or modify or vary any

entry or entries or the rate or rates, point or points of levy specified in any of the schedule and

thereupon the said Schedules shall be deemed to have been amended accordingly."

"SB. Burden of proof— The burden of proving that, in respect of any sale effected by a dealer, he is

not liable to tax under this Act or is liable to tax at a lower rate of tax, or that he is entitled to a
deduction in determining the taxable turnover shall be on him".

6. Insertion of sub-section (4) in section 7. In the Principal Act, after sub-section (3), the following shall be inserted as sub-section (4) namely :

—"(4) goods taxable under the Nagaland Purchase Tax Act, 1993."

7. Insertion of section 22A.

In the Principal Act, after section 22, following shall be inserted as section 22A; namely

"22A. *Interest payable by dealer : —*

(1) If any dealer does not pay into Government Treasury the full amount of tax payable by him
under this Act by the due date, a simple interest at the rate of twelve percentum per annum from the

first day of the month next following said date shall he payable by him on the amount by which the
tax paid, **if** any by the due date falls short of the tax payable. No interest under this sub-section shall
he payable if the amount of tax paid by the due date is not less than ninety percentum of the tax
payable.

(2) If such tax is not paid within a period of sixty days from the due date, then in addition to interest payable under subsection (1), the dealer shall be liable to pay
simple interest at the rate of twenty-four percentum per annum from the day commencing after the
said period of sixty days on the amount by which the tax paid, if any, before the expiry of the said
period falls short of the amount of the tax payable
.

(3) Interest under this section shall he payable till the tax payable is paid in full.

(4) Where any interest becomes payable under this section, the officer competent to assess the dealer
under section 16, shall record an order to that effect specifying the amount of interest payable and the
amount of which and the period for which the interest is payable. Notwithstanding anything
contained in this Act, an order under this sub-section can be passed at any time when interest under
this section is found to be due.

(5) Where an order is passed under sub-section (3) of section 39 in respect of any dues, any interest
relatable to the same dues and accrued under this section up to the date of such order and any further
interest accruing after such date shall be recovered in the course of proceedings initiated in ac-
cordance with the said sub-section (3) in respect of the said dues and for that purpose no order under
sub-section (4) of this section or notice under section 35 shall be necessary in respect of such interest.

Explanation I. For the purposes of this section "tax payable" means the amount of tax as finally assessed
under this Act.

Explanation 11. For the proposes of this section tax payable shall
be deemed to be due for payment as follows

For any period —

(a) from 1st April to 30th June by 31th July

(h) from 1st July to 30th Septem
ber by 31st October

(c) from 1st October to 31st
December by 31st January

(d) from 1st January to 31st March by 30th April."

8. Insertion of sub-section (5) in Section 36— in the principal Act, after sub-section (4) of section 36, the following shall be inserted as sub-section *(5);* namely —"(5)Notwithstanding

anything contained in sub-sections (2) and

(3), the State Government may prescribe that the tax payable under this Act, in respect of any sale or class of sale made to any Government or any local authority or any institution or any corporation or body established by or under a Central or State Act, are subject to such conditions as may he prescribed need not be paid in the manner provided in sub-sections (2) and (3) by the dealer making the sale hut shall be deposited by the person, body or authority to whom the sale has been made in such manner as may he prescribed".

9. **Insertion of section 39A—** In the Principal Act, after section 39, following shall be inserted as section 39A; namely —"39A. Provision of Sections 9 and 10 of Bengal Act, (III of 1913) not to apply to certain proceedings : —It is hereby declared that the provisions of sections 9 am-id It) of the Bengal Public Demands Recovery Act, 1913 shall not apply to any proceedings for recovery of any tax or penalty referred to in section 35 or of any interest referred to in Sub-section (1) and (2) of section 22A or any other dues referred to in section 38.

10. Insertion of sub—section (2) in section 40 —In the Principal Act, the existing section 40 shall he re— numbered as sub-section (1) and thereafter following shall he inserted as sub-section (2), namely— "(2) If a refund, not being a refund under section 58 is not madewithin ninety days of such refund being due, the State Government shall pay to such dealer simple interest at the rate of six percenlum per annum on the amount refundable''.

11. Insertion of section 48A In the Principal Act, after section 48. following shall he inserted as section 48A namely

"48A. Power to search, seize and seal : — *(* t) If the Commissioner or any person appointed to assist the Commissioner under subsection *(* t) of section 3 authorised in this behalf, upon information received or otherwise, has reason to suspect that a dealer or

personis attempting to evade payment of any tax under this Act, or abetting such evasion, he may, subject to such restrictions and conditions as may be prescribed and after recording his reason for so doing—

(a) enter and search any place of business, warehouse or any other place where he has reason to suspect that such dealer or person keeps or is for the time being keeping any accounts, registers, documents or records of his business or any stock of goods foï sale or for use in the manufacture or packing of any goods for sale or any money or other valuable article relating to his busines;

(b) seize such accounts, registers, documents or vouchers as may be considered necessary for the purposes of determination of any liability under this Act; or

(c)

make an inventory of such goods, money or other valuable articles; or (d) seal any room, warehouse, almirahs safe, box or container in which lie has reason to suspect that the dealer keeps or is for the time being keeping any accounts, registers, vouchers or documents of his business or any stock of goods for sale or for use in the manufacture of packing or any goods for sale or any money or other valuable article relating to his business.

(2) Notwithstanding anything contained in sub-section (1) the Commissioner or the authorised Officer under Sub-section (1) may, either before entering and searching or in the course of search of any place of business or warehouse of any dealer or any other place as referred to in clause (a) of sub-section (1), if he considers it necessary so to do break open such room, warehouse, almirah, safe, box or container as is referred to in clause (c) of sub-section (1).

(3) The Commissioner or the authorised officer under sub-section (1) may requisition the services of any police Officer or any other Officer of the State Government or of both to assist him for all or any of the purposes specified in sub-section (1) or sub- section (2) and it shall be the duty of every such Officer to comply with the requisition.

(4) The Commissioner or the authorised Officer under sub-section (1) shall grant a receipt for any of the accounts, registers, vouchers or documents seized by him under sub-section (1) and retain them for such period as may be necessary for examination thereof or for prosecution or for any other purpose of this Act : —Provided that —

(a) the Commissioner shall not retain any of the accounts, registers, documents or vouchers, seized by him under sub-section (1) for a period exceeding one year from the date of the seizure unless he records in writing the reasons thereof; and

(b) the authorised officer under sub-section (1) or the assessing Officer, shall not retain any of the accounts, registers, documents or vouchers seized by him under sub-section (1) for a period exceeding one year from the date of seizure unless he records his reasons for so doing in writing and obtains the sanction in writing of the Commissioner in respect thereof.

(5) where any books of account, other documents, goods, money or other valuable article or things are. or is fount! in the possession of any person in the course of a search, it may be presumed—

(i) that such books of account, other documents, goods, money or other valuable article or thing relates or related to a business carried on by such person;

(ii) that the contents of such books of account and other documents are true; and (iii) that the signature and every other part of such hooks of account or other documents which purport to be in the handwriting of any particular person or which may reasonably assumed to have been signed by, or to be in the handwriting of any particular person, are in that person's handwriting and, in the case of documents stamped, executed and attested that it was duly stamped and executed or attested by the person by whom it purports to have been so executed or attested.

(6) Where any books of account, other documents, goods money or other valuable article or thing has or have been taken into custody by any Officer or authority under any other law for the tune being in force and the Commissioner is of the opinion that such books of account or other documents or the information relating to such goods, money or other valuable article or thing will be relevant for determining, the liability to tax of any person, he may require such Officer of authority.

(i) to deliver to the assessing Officer such books of account or other documents either forthwith; or

(ii) to furnish to the Assessing Officer certified copies of the whole of or of extracts of such books of account or documents or certified inventories of such goods, money or other valuable articles or things and thereupon such hooks of accounts or other documents or the extracts therefrom or the information relating to such goods, money or other valuable article, or thing shall be deemed to have been obtained in the course of a search made by the Commissioner or the authorized Officer as the case may be and the provisions of this Act, shall so far as may be, apply accordingly.

(7) The provisions of the Code of Criminal Procedure, 1973 relating to searches and seizure shall apply, so far as may be, to searches and seizure under this section.

(8) Restriction on the movement of Goods — No person shall transport or authorize the transport from any Railway Station, Airport, Post Office or any other place whether of a similar nature or otherwise notified in this behalf by the State Government any consignment of such goods as may be specified by the State Government from time to time by notification in

the official Gazette exceeding such quantities and except in accordance with such conditions as may he specified in such notification, with a view to ensuring that there is no evasion of any tax payable under this Act".

12. Insertion of Section 51 A— In the Principal Act, after section 51 the following shall be inserted as Sections 51A, namely : —"51A. Certificate of Clearance-(1) If any Government or any

local authority or any educational institution or any corporation or body established by or under a Central or State Act, enters into an agreement with a Contractor for execution by the latter of a works contract involving transfer of a property in goods (whether as goods or any in other form) or with a dealer for purchase of any goods from the latter, such Government, authority, institution, corporation or body shall not finalize such works, contract or purchase and make payment for execution of works contract or purchase of goods, as the case may be, unless the Commissioner certifies in the prescribed manner that such Contractor or Dealer has either paid or made satisfactory provision for payment of all existing liability or has no liability to pay tax under this Act, or the Central Sales Tax Act, 1956 (74 of 1956).

(2) Application for the certificate required under Sub-section (1) shall he made by the Contractor or Dealer in such form or manner as may be prescribed by the Commissioner and shall contain such particulars as may be prescribed.

(3) Within 15 days of the receipt of the application required to in sub-section (2) the Commissioner

(i) if he is satisfied that the applicant has either paid or made satisfactory provision for payment of all existing liabilities or has no liability to pay tax under the enactments specified in sub-section (1) grant the certificate to the applicant for a period not exceeding twelve months from the date of issue; or

(ii) if he is not satisfied, pass an order in writing, refusing to grant the certificate recording his reasons thereof'.

13. Insertion of section 54 A— In the principle Act, after section 54, the following shall be inserted as section 54A namely;

"54A. Appearance by authorized representative : —

(1) A dealer or a person who is entitled or required to appear before an authority in connection with any proceeding under this Act, otherwise than when required under Section 51 to attend personally for examination on oath or affirmation, may attend by an authorized representative.

(2) For the purpose of this section; "authorized representative" means a person authorised in writing by such dealer or person to appear on his behalf, being—

(a) a relative or a person regularly employed by him; or

(b) a legal practitioner who is entitled to practice in any civil court in India, or

(c)

an Accountant, or (d) a person who has acquired such educational qualifications as may be prescribed and has been registered by the Commissioner as a tax practitioner in the prescribed manner.

Explanation — In this connection, "Accountant" means a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Act 38 of 1949) or a cost Accountant within the meaning of the Cost and Works Accounts Act, 1959 and includes a person who by virtue of the provisions of Sub-Section (2) of Section 126 of the Companies Act, 1956 is entitled to he appointed to act as an auditor of companies registered in the State.

(3) No person —

(a) who has been dismissed or removed from Government service, or

(b) who has been convicted for an offence connected with any proceedings under this Act or under any earlier law or under the Income Tax Act, 1961; or

(c)

who being a tax practitioner registered under clause (d) of sub-section (1) is found by the Commissioner, after

enquires conducted in the prescribed manner, guilty of misconduct in connection with any proceedings under this Act or under earlier laws; or

(d) who has become an insolvent,shall he qualified under sub-section (1) to represent a dealer or a person for a period of five years from the date of dismissal, removal, conviction or order adjudging a person guilty of misconduct or as insolvent, as the case may be.

(4) No order of disqualification shall be made by the Commissioner in respect of a person under clause (d) of Sub- Section (2) unless he is given a reasonable opportunity of being heard.

(5) Notwithstanding anything contained in sub-section (3), the Commissioner may, upon an application made to him in this behalf and for reasons to be recorded in writing, reduce the period of disqualification as referred to in sub-section (3) by such period as he considers fit.

(6) Notwithstanding anything contained in this section, a person who was formerly employed as an authority under section 3 of this Act, not below such rank as may he prescribed, and who has retired or resigned from such employment, shall not be entitled to represent a dealer or a person for a period of one year from the date of his retirement or resignation. as the case may he."

14. In the principal Act, for section 59, the following shall be substituted, namely :— "59. Power to inspect **Amendment of Section 59**

goods delivered to a carrier or a bailee for transmission, the movement of goods shall be deemed to commence at the time of such delivery and terminate at the time when a delivery is taken from such carrier or bailee. Where before delivery is taken from him, a carrier or bailee to whom, goods arc delivered for transmission, keeps the said goods in any office, shop, godown, vessel, receptacle, vehicle or any other place of business or any building or place, any officer empowered by the State Government in this behalf, shall have power to enter into and search such office, shop, godown, vessel, receptacle vehicle or other place of business or building or place and to examine the goods and inspect all records relating to such goods. The carrier or bailee or the person incharge of the goods and records shall give all facilities for such examination or inspection and shall if so required produce the bill of sale or delivery note or such other documents as may he prescribed and give a declaration containing such particulars as may he prescribed regarding the goods and give his name and address of the carrier or the bailee and the consignee".

15. Insertion of sections 59A and 59B— In the principal Act, after section 59 so substituted, the following

shall be inserted as sections 59A and 59B, namely —*"59A.* Erection of check-posts and inspection of goods while in transit — (1) If the State Government consider that with a view to preventing or checking evasion of tax under this Act, in any place or places in the State, it is necessary so to do, the State Government may, by notification, direct the setting up of a check-post or the erection of a harrier or both, at such place or places as may he notified.

(2) At every check-post or harrier mentioned in sub-section (1), or at other place when so required by any officer empowered by the State Government in this behalf, the driver or any

other person in-charge of any goods vehicle shall stop the goods vehicle and keep it stationery as long as may reasonably he necessary, and allow the officer empowered as aforesaid to examine the contents in the goods vehicle and inspect all documents relating to the goods carried which are in the possession of such driver or other person incharge, for the purpose of ascertaining whether there has been any sale or purchase of the goods carried and in case there was sale or purchase of the goods carried, whether such sale or purchase is liable to tax under this Act, and if so —

(a) whether such tax has been paid; or (b

(3) If, on such examination and inspection, it appears : —

(a) (i) that the tax, if any, payable under this Act in respect of the sale or purchase of the goods carried, has been paid; or.

(ii) that the sale or purchase of the goods carried has, for the purpose of payment of tax under this Act, properly accounted for in the documents referred to in sub-section (5) and the declarations given was correct and complete to the satisfaction of the check gate officer the said officer, shall release the goods vehicle with the goods, carried; or

(b) (i) that the tax, if any, payable under this Act in respect of the sale or purchase of the,goods carried, has not been paid; or

(ii) that the sale or purchase of the goods carried has, for the purpose of payment of tax under this Act, has not been properly accounted for in the documents referred to in sub-section(5), or not correct and complete declaration is given in respect of goods carried and if the said officer is satisfied after- making such enquiry as he deems fit, that with a view-to preventing the evasion of tax payable in respect of the sale or purchase of the goods carried, it is necessary to detain the goods, he shall detain the goods and direct the driver or any other person in-charge of the goods vehicle, or the consignor or the consignee;to pay such tax, or to furnish adequate security in such form and in such manner and to such authority as may be prescribed, on behalf of the person liable to pay such tax.

(4) If the tax is paid or the security is furnished then the goods so detained shall be released forthwith. *(5)* The documents referred to in sub-section, (2) and (3) are bills of sale, or delivery notes, or such other documents as may be prescibed.

(6) The driver or any other person in-charge of the goods vehicle shall, if so required, give his name and address and the name and the address of the owner of the goods vehicle as well as those of the consignor and the consignor of the goods.

(7) The driver of the goods vehicle shall, on demand by the said officer, produce for inspection his driver's license.

(8) (a) If the tax directed to be paid or the security directed to be furnished under sub-section (3) is not paid or furnished, or.

(b) If it appears to the said officer that the driver or the person incharge of the vehicle is not giving the correct name and address of the owner of the goods vehicle, or of the consignor or of the consignee of the goods, and if the said officer is satisfied after making such enquiry as he deems fit, that with a view to preventing the evasion of tax payable in respect of the sale or purchase of the goods carried it is necessary to detain the goods, he shall detain the goods either in the check-post or elsewhere as long may reasonably be necessary and shall ascertain the correct name and address of the owner of the goods vehicle or of the consignor or the consignee of the goods.

Provided that no such goods shall be detained by the said officer of more than forty-eight hours except with the permission of the next higher authority;

(9) The said officer may in his discretion, permit the driver or other person in-charge of the

goods vehicle to take the goods detained under, sub-section (8) subject to an undertaking given by the owner of the goods or his representative duly authorised on this behalf—

(i) that the goods shall be kept in the office, godown or other place within the State, belonging to the owner of the goods vehicle in the custody of such owner, and (ii) that the goods shall not be delivered to the consignor, consignee or any other person without the orders of the said officer and for this purpose the driver or any other person incharge of the goods vehicle shall furnish an authorization from the owner, of the goods vehicle authorizing him to give such undertaking on his behalf.

(10) In case the goods are subject to speedy and natural decay, and in the case of other goods, where no claim is made within the prescribed period, the said officer shall, subject to such conditions as may be prescribed, sell such goods in open auction and remit the sale proceeds thereof in a Government Treasury.

Provided that before effecting the sale the said officer shall obtain the permission in writing of the next higher authority.

(11) Any person entitled to such sale proceeds shall, on application to the prescribed authority and upon sufficient proof, be paid the sale proceeds mentioned in sub-section (10) after deducting the expenses

of the sale and other incidental charges and the amount of sale tax under this Act in respect of the sale or purchase of the goods in question.

Explanation I — For the purpose of this section, the expression "said officer" shall mean the Officer-in-

Charge of the check post or barrier or the officer empowered under sub-section (2).

Explanation II — For the purpose of this section and section 59B 'goods vehicle' includes a Motor vehicle, vessel, animal and any other form of conveyance.

"59B. Maintenance, etc. of records by goods vehicles, — The owner or other person in-charge of a goods vehicle shall carry with him —

(1) Bill of sale or delivery note or such other documents as may be prescribed, and

(ii) Log book or, as the case may be goods vehicle record or trip sheet, relating to the goods under transport and containing such particulars as may be prescribed and shall submit to such officer as may he prescribed the documents aforesaid or copies thereof within such time as may be prescribed".

16. Substitution of Schedule I, H & III For the schedules I, 11 and III of Principal Act, the following

SCHEDULE — I

(See Sections 5 and 5A)

LIST A— *GOODS TAXABLE AT THE FIRST POINT OF SALE IN THE STATE*

SI. No.	Description of goods	Rate of tax
1	2	3
1.	All Arms including Rifles, Revolvers, Pistols and ammunitions for the same,	12 paisa in the rupee.
2.	All clocks, time pieces, watches and parts thereof.	do
3.	Binoculars, telescopes and opera glasses.	do
4.	Cigarette cases and lighters,	do
5.	Cinematographic equipment including cameras, projectors, sound recording and reproducing equipment, lenses, films and other accessories required for use thereof.	do
6.	Dictaphones and other similar apparatus for recording sound and spare parts thereof.	do
7.	Grampohones and component parts thereof and records.	do
8.	Iron and steel safes and almirahs.	do
9.	Motor cycles and motor cycle combinations, Motor scooters, motorettes and tyres, tubes, spare parts and accessories of motor cycles, scooters and motorrettes,'	do
10.	All motor vehicles including cars, taxis, omni buses, Motor Lorries, Chassis of Motor vehicles.	4 paise in the rupee

SI. No.	Description of goods	Rate of tax
1	2	3
10A.	Component parts of motor vehicles and articles adopted for use generally as parts and accessoreis of motor vehicles, trailors by excluding tyres.	12 paise in the rupee.
	Batteries for all motor vehicles, scooters, mopeds, motorised rickshaws, motorettes and tractors.	do
11.	Photographic and other cameras, enlargers, lenses, films, plates, Papers, clothes and other parts and accessories required for photographic use.	12 paise in the rupee.
12.	Refrigerators, air-conditioning plants, and component parts of refrigerators and air-conditioning parts.	do
13.	Sound transmitting equipment including	do

	Telephones, Loudspeakers and spare parts thereof.	
14.	Office Machines and apparatus including typewriters. Tabulating machines, calculating machines, cash register machines, cheque writing machines, statistical machines, card punching machine, computers including peripheral devices, intercom devices and component parts and accesssories of such office machines and apparatus.	do
15.	Wireless reception instrument and apparatus, radios and radio gramophones, electrical bulbs, accumulators, amplifiers and loudspeakers and spare parts and accessories thereof	do
16.	All electrical goods, instruments, apparatus, appliances and all such articles, the use of which cannot he had except with the applications of electrical energy including fans, lighting, bulbs, electrical earthenwares and porcelain and all other accessories and component part either sold as a whole or as a part.	12 paise in the rupee
17.	All varieties of bulldozers including parts and accessoreis thereof.	do
18.	Stainless steel products.	do
19.	Furniture of all types including those made of timber, iron and steel and aluminium.	do
20.	Vacuum Flasks of all kinds,	do
21.	Electroplated nickel or silver or German silver goods.	do
22.	Articles made of inlaid with ivory,	do
23.	Perambulators.	do
24.	Carpets including Durries.	do
25.	Foam rubber products	do
26.	Cosmetics and toilets requisites including scents, perfumes, snows powders and lip-stick hut excluding hair oil, tooth powder and tooth brush.	do
27.	Mosaic tiles,	do
28.	Linoleum	do
29.	Precious stones, whether cut or uncut, real or artificial.	do
30.	Furs and articles made of furs.	do
31.	Marble chips, marble or mosaic floor and tiles and articles made of marble or	12 paise in the rupee

	mosaic.	
32.	Laminated sheets like formaica, sunmaica etc.	do
33.	... ... Deleted	
34.	Television sets and antennae, television, cameras, television monitors and components parts and accessories of any of them.	do
35.	Close circuit television sets, video cameras, television, video cassette, video casette players, V.C.R. parts, accessories and components of any of them.	do
36.	Electronic systems; instruments, parts and appliances, components parts and accessories of any of them.	do
37.	Professional, scientific and laboratory instruments, implements and tools and components, parts and accessories thereof.	do
38.	Domestic and commercial electrical appliances such as grinders, mixers, blenders, irons, lighters, hair driers, shavers, washing machine, butters, hot plates, oastcrs, cooking ranges, boilers, ovens, geysers, vacuum cleaners and components, parts and accessories of any of them.	do
39.	Voltage stabilizers of all types and descripi ions.	do
40.	Weighing machine, of all types and descriptions.	do
41.	Bearings of all types including ball or roller hearings of all types and descriptions.	12 praise in the rupee
42.	Dry and preserved fruit, that is to say, any fruit of edible, part of fruit that has undergone full or partial dehydration or any other preserving process including Almond, Khasta, pistachionut, Apricot, Alubukra, Fig, Cashew-nut (cashew nut includes salted cashewnut), Walnut Raisin (locally known as Khajur Zahedi or Sehera) but excluding any fruit which is oil seeds as defined in section 14 of the Central Sales Tax Act, 1956.	do
43.	Storage batteries of all varieties and descriptions.	do

LIST B — *GOODS TAXABLE AT THE FIRST POINT OF SALE IN THE STATE.*

SI.	Description of goods	Rates of tax

No.		
1	2	3
1.	Cement	8 paise in the rupee
2.	Bycycle, tricycle,rickshaws and cycle combination and accessories and parts thereof.	do
3.	All varieties of hair oils,	do
4.	Crockery and cutlery including forks and spoons and articles made of glass, china porcelain or glazed earthenware adopted for cosmetic use.	do
5.	Vegetable oils, both edible and non-edible including vanaspati and ghee.	do
6.	... ,,.. Deleted	
7.	Fire works including coloured matches,	do
8.	Glassware, bottles and phials, funnels globe, glass parts and lamps, sheets, and plates, photo and other frames and mirrors.	do
9.	Leather goods of all variety,	do
10.	Paints, colours and varnishes including glue, polish and indigo.	do
11.	Brushes, sand paper and other abrasives by whatever names known.	do
12.	Ply-wood, hard-board, card-board and straw-board.	do
13.	Rubber products excluding condoms,	do
14.	Sewing machine, knitting machine and parts and accessories thereof.	do
15.	Soaps of all variety including toilets soaps, shaving soaps, soft soaps, liquid soaps, soaps chips of powder of any other description or detergents.	6 paise in the rupee.
16.	(a) Baby food, e.g. Glaxo, Amuispray Lactogen etc.	do
(b)	Tinned, canned, bottled or packed foods or provisions including the confectionery biscuits and cakes.	8 paise in the rupee.
16A.	Sweets and sweet-meat including pastries, ice-cream and Kulfi".	do
17.	Water supply and sanitary fittings, all machinery for water supply, accessories and spare parts thereof.	do
18.	Plastics, celluloid and bakelite goods.	do
19.	Ladies handbags and other types of variety bags.	do
20.	Asbestos sheets,	do
21.	Shaving sets, razors, razor-blade, shaving sticks, shaving cream, shaving brush and	do

	other accessories and depilatories.	
22.	Deleted	
23.	Onion and garlic,	do
24.	Petromax, Stoves, lamps, lanterns including parts and accessories thereof.	6 paise in the rupee.
25.	Padlock and Keys	8 paise in the rupee
26.	Shoe polish, shoe creams and shoe brushes.	do
27.	Dyes and chemicals,	do
28.	Pipes and fittings of pipes, sanitary wares of all kinds and fitting thereof.	do
29.	Paper excluding newspapers, paper envelopes, diaries, calenders, greeting cards, invitation cards, photo and stamp albums.	8 paise in the rupee.
30.	Cellophone	6 paise in the rupee.
31.	Aluminium wares, utensils, utensils and articles made of non-ferrous metals and other non-stick cook ware.	8 paisc in the rupee.
32.	Matches	do
33.	Tyres (including pneumatic tyres) and tubes ordinarily used for motor vehicles and trailors (whether or not such tyres and tubes are used for other vehicles.)	8 paise in the rupee.
34.	... ... Deleted	
35.	X-ray parts and films, plates and other equipments required for use therewith and components, part and accessories or any of such parts and equipments.	do
36.	Fountain pens, ball pens; stylograph pens, propelling pencils and components, parts and accessories of such pens and pencils, and refills used therewith.	do
37.	Food and non-alcoholic drinks served for consumption inside any eating house, restaurants, hotels and refreshments room. Provided that tax shall be charged at the rate of six paise in the rupee prior to the date of this amendment.	do
38.	Areated water, mineral water and non-alcoholic beverages (including fruit juices, squashes, syrups and cordials) when sold in sealed, capsuled or corked bottles, jars, tins, drums and other containers (other than soda water)	8 paise in the rupee.
39.	Incensed sticks locally known as Dhupkathi, or Agarbati.	do

40.	"Surgical dressing" which expression shall include gause, lint and cotton wool, which have been sterilised and conform to the accepted standards of the medical profession.	do
41.	All non-cotton yarn, staple yarn,	do
42.	Jute goods, that is to say (1) Hesian (ii) sacking and (iii) carpet backing made of jute.	8 paise in the rupee.
43.	Industrial gases, including oxygen, nitrogen, acetylene, gas burners and other equipments and accessories for use thereof.	do
44.	Pan masala by whatever name called	do
45.	Sheets, cushions and pillows,	do
46.	Dry cell batteries,	do
47.	Bedding, mattresses, stuffed with cotton,, simul, coir (with or without foam backing)	do
48.	Musical instruments,	do
49.	Packing materials	
	(i) Empty tins and empty barrels	do
	(ii) Wooden boxes	do
	(iii) Empty bottles and corks.	do
	(iv) Polythene and Alkathene	8 paise in the rupee
	(v) Cartoons	do
	(vi) Gunny bags	do
50.	Wooden chair, wooden bench, wooden bed stead.	do

LIST C - ***GOODS TAXABLE AT THE LAST POINT OF SALE IN THE STATE*** SI. No. Description of goods Rate of tax

1	2	3
1.	Declared goods.	4 paise in the rupee
2.	Readymade garments of all varieties.	do
3.	Knitting wool	do
4.	Cattle and poultry feed and concentrates but excluding feed supplement.	do
5.	Xerox copy.	do

LIST D— ***OTHER GOODS TAXABLE AT THE LAST POINT OF SALE IN THE STATE (a) 6 PAISE IN THE RUPEE***

All other goods not otherwise exempted.
(Vide Schedule-Il under section 8) or
Otherwise specified from time to time
in any of the preceding Lists.

SCHEDULE—II (See Section 8)

SI. No.	Description	Condition and exception which Exemption has been allowed
1	2	3
1.	All cereals including all forms of rice.	Except when sold in sealed containers
2.	Plough, Plough points, spade (Kodali) sickle, khurpi, Axe, Khadda (for digging holes in the soil) and Dan	
3.	Books, periodicals and Newspapers.	
4.	Bread	
5.	Betelnuts and pan leaves.	
6.	Cotton.	
7.	Electricity	
8.	Fertilizers, viz. (a) All chemical fertilizers (h) Bone meal (c) Oil cakes	
9.	Fish, (Ghee (hut not vegetable (Ghee) Dahi, Cream, Casein, meat and vegetables (hut not onion, garlic. spice and condiments)	Except when sold in scaled containers.
10.	Deleted	
11.	Fresh fruits	
12.	Gur and molasses	
13(i)	Anti- malaria drugs, viz. Quinine powder form, quinine pills (but not sugar coated) Quinine, Alkaloids, salts of Quinine, Cinchona and its Alkaloids, Tatequinç Cinchonc Forifuge and Chloroquine group of drugs, e.g. Nihaquine, Reschonchint and Comoquine whether in solution or in powder or in tablet form, paludrinc and Darapin;	
(ii)	Anti-kala-azar drugs, viz. Urea Stibamine and Pentamidinc lsethienate;	
(iii)	Vaccine, viz, small pox vaccine, Cholera vaccine and T.B.	
14.	Deleted	
15.	Till seed, salam seed, Tissi seed.	

16.	Sage	
17.	Salt	Except when sold in
	sealed containers 18.	Water (other than
distilled, aersted		
	or mineral waters)	
19.	Milk	
20.	Fire wood	
21.	Mathematical instruments for students.	
22.	Sales by or to the Canteen Stores Department (India)	Goods required for use of members of the Defence Forces of India and certified by the Principal Officer of Military unit to which the respective Depot of the Canteen Stores
	Department (India)	is attached to he required for bonafide use of members of the Defence Forces.
23.	Slate and slate pencils.	
24.	Pencil, paper, bloting paper, inkpot, pen holder, nib and eraser for use by student.	
25.(a)	Scale, colour box, painting box, school map, exercise book and drawing book, the school authorities.	when sold by school canteen certified by
(b)	School bag and lunch box.	(Principal/Head master) as for use by Students.
26.	Grass used as cattle fodder only.	
27.	Handspun cotton yarn.	
28.	Handloom cloth woven out of handspun cotton yarn.	
29.	Mill-made cotton yarn excluding	
30.		
31. 32. 33. 34. *35.* 36.		
37. 38.		

sewing thread. All varieties of textiles, namely cotton, woolen or silken including Rayon, silk or artificial nylon whether manufactured by handloom, powerloom or otherwise. Sugar Tobacco and all its products. Deleted Raw Jute Sugarcane Khadi and/or products of village Industries as defined in the Khadi and Village Industries Commission organisation Act, *1956.*

Pesticides for plant protection. Nirodh (Condoms)

purpose by the Khadi

	and Village producer 'and/or	certified for the When sold by a

Industries Comission constituted under the Khadi and Village Industries Commission . Act, 1956 or the Statutory State Kbadi and' Village Industries Board constituted under the Act of the State.

39.	Sales to Red Cross Society and its allied organisations.	
40.	Deleted	
41.	Livestock and poultry.	
42	Sales of goods by Government Department at or below purchase price,	When sold in connection with approved development schemes.
43.	Deleted	
44.	Deleted	
45	Deleted	
46.	Deleted	
41.	Deleted	
4&	Deleted	
49.	Deleted	
50.	Mango stones and Mango Kernals	
51.	Nutan Kerosine wick-stove	
52.	Oral contraceptive pills Mala-N and Mala-D	
53.	Handicrafts	
5&	Pulses	
55.	Wheat products including atta, maida and suji. Mustard oil, rape-seed oil, admixture of mustard-oil and rape-seed oil.	

SCHEDULE — III

See Section 5A (3) (E)

SI.	Description	Percentage of exclusion labour and other charges	Rate of tax No.
1	2	3	4
	Any transfer of property in goods (whether as goods or in any other form) for use in the executive of a works contract,	30 ('Labour charges' and other like charges when not ascertainable from the books of accounts maintained and produced by a dealer.)	4 paise in the rupee