

**ANNEXURE – II**

(Para 98)

**PROPOSED MODIFICATIONS IN SALES TAX RATES****A.**

<b>Sl. No.</b>	<b>Name of the Commodity</b>	<b>Existing rate of tax (%)</b>	<b>Proposed rate of tax (%)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1	Aluminium sheets, circles, hoops, strips and rolls	<b>13</b>	<b>12</b>
2	Aluminium bars, rods, rounds, squares, flats, octagons and hexagons	<b>13</b>	<b>12</b>
3	Aluminium tubes (rounds and squares) of all diameters and lengths incl.tube fittings	<b>13</b>	<b>12</b>
4	Aluminium wire rods and wires rolled or drawn	<b>13</b>	<b>12</b>
5	Aluminium structurals, angles, joists, channels, tees, sheets piling sections, Z sections or other extrusions	<b>13</b>	<b>12</b>
6	Aluminium foils, aluminium oxide, aluminium grains, aluminium powder, aluminium tape	<b>13</b>	<b>12</b>
7	Aluminium utensils other than specified elsewhere in second schedule and also excluding aluminium domestic utensils	<b>5</b>	<b>4</b>
8	Arc carbons	<b>13</b>	<b>12</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
9	Bearings, that is, ball or roller bearings (all kinds).	<b>13</b>	<b>12</b>
10	Brass circles, sheets and strips	<b>13</b>	<b>12</b>
11	Articles made of brass, brass rods, rounds, squares & flats but excl. those specified above and elsewhere	<b>13</b>	<b>12</b>
12	Bricks of all kinds other than country bricks, refractory bricks and the like	<b>5</b>	<b>4</b>
13	Articles made of bronze including bronze rods, rounds, squares & flats but excl. those specified above and elsewhere	<b>13</b>	<b>12</b>
14	Butter and ghee	<b>13</b>	<b>12</b>
15	Audio and video blank cassettes, audio and video recorded cassettes, parts and accessories of cassettes, audio and video magnetic tapes, head cleaners (all kinds) of audio and video cassette players and recorders and lubricants specially used in electronic goods.	<b>13</b>	<b>12</b>
16	Cement concrete mixture	<b>13</b>	<b>12</b>
17	Chunni of pulses	<b>2</b>	<b>1</b>
18	Fried gram	<b>2</b>	<b>1</b>
19	Cheese	<b>13</b>	<b>12</b>
20	Photo frames and photo mounts	<b>13</b>	<b>12</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
21	Coir products (other than coir rope, coir fibre and coir yarn) not falling under item below	<b>5</b>	<b>4</b>
22	Rubberised coir products	<b>13</b>	<b>12</b>
23	Copper circles, sheets and strips	<b>13</b>	<b>12</b>
24	Articles made of copper including copper rods, rounds, squares & flats excl. specified above and elsewhere	<b>13</b>	<b>12</b>
25	Cotton waste	<b>5</b>	<b>4</b>
26	Cotton yarn waste	<b>5</b>	<b>4</b>
27	Cotton beds, cotton pillows, cotton quilts and their covers made of cotton	<b>5</b>	<b>4</b>
28	Diesel engines, parts and accessories thereof	<b>13</b>	<b>12</b>
29	Druggets and durries	<b>13</b>	<b>12</b>
30	Edible oils other than coconut oil sold under brand name and the edible oils falling under Serial Number 42-A of the Fifth Schedule- Non-refined and Refined,	<b>5</b>	<b>4</b>
31	Electrical earthenware and porcelain.	<b>13</b>	<b>12</b>
32	Electrical goods, instruments, apparatus and appliances including fans, tube lights and parts and accessories.	<b>13</b>	<b>12</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
33	Electrical bulbs	<b>13</b>	<b>12</b>
34	Electrodes that is all kinds of welding electrodes, graphite incl. anodes, welding & soldering rods, soldering wires	<b>13</b>	<b>12</b>
35	Films – photographic films including photographic paper, cinematographic films, x-ray films	<b>9</b>	<b>8</b>
36	Fire fighting equipments and devices except those specified elsewhere	<b>13</b>	<b>12</b>
37	Garden and beach umbrellas and parts	<b>13</b>	<b>12</b>
38	Food & non-alcoholic drinks – articles of food and drinks including sweets and sweetmeats when sold in places other than star hotels	<b>13</b>	<b>12</b>
39	Food and non-alcoholic drinks-soya milk	<b>13</b>	<b>12</b>
40	Food and non-alcoholic drinks - meat and dressed chicken sold in sealed containers	<b>9</b>	<b>8</b>
41	Food preservatives, food colours and food flavouring essences	<b>13</b>	<b>12</b>
42	Footwear	<b>13</b>	<b>12</b>
43	Footwear polishers, shoe care kit, shoe laces	<b>13</b>	<b>12</b>
44	Galvanised Iron buckets	<b>9</b>	<b>8</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
45	Glycerine	<b>9</b>	<b>8</b>
46	Gold thread, that is, all kinds of jari including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn.	<b>5</b>	<b>4</b>
47	Gotta and nakki	<b>5</b>	<b>4</b>
48	Gramophones of every description including radio gramophones and parts and accessories thereof	<b>13</b>	<b>12</b>
49	Gramophones records, compact discs including gramophone needles	<b>13</b>	<b>12</b>
50	Hardware – Bolts, boltends, rivets, nuts, hinges, screws, screwhooks, screwrings, screwstuddings, self-tapped screws, door closers, wheels, blocks, clamps, gunmetal fittings, curtain rods, venetian blinds, vertical blinds, emery cloth, emery powder, coated abrasives, grinding stones, locks & padlocks of all kinds, washers, springs, spring washers, panel pins, glass & steel wool, abrasives, nails, wirenails, made of base metals or alloys thereof	<b>13</b>	<b>12</b>
51	Hardware –Fittings of doors, windows and furniture made of base metal or alloy thereof other than those specified elsewhere	<b>13</b>	<b>12</b>
52	Hardware – Metallic barbed wire, wire-mesh, plaster meshes and metallic wire nettings	<b>13</b>	<b>12</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
53	Hardware – Paint brushes	<b>13</b>	<b>12</b>
54	Handicrafts made out of brass, bronze, copper & other metals, bidariware, hand made items (pottery, stone crafted, marble, wood, lamps). art works, dokra items, coconut shell, conch, shell, palm leaf, papiermache, screwpine, straw, wood carvings&figures, wood inlaid articles	<b>13</b>	<b>12</b>
55	Helmets	<b>9</b>	<b>8</b>
56	Hosiery (except hosiery cloth in lengths) of all kinds	<b>5</b>	<b>4</b>
57	Inks of all kinds	<b>13</b>	<b>12</b>
58	Jute-cum-polypropylene coverings	<b>13</b>	<b>12</b>
59	Dry fruits including almonds, walnuts and pista	<b>9</b>	<b>8</b>
60	Cummin seeds (jeera).	<b>5</b>	<b>4</b>
61	Lime including lime stone	<b>5</b>	<b>4</b>
62	Earthmovers, such as dumpers, dippers, bulldozers and the like.	<b>9</b>	<b>8</b>
63	Parts and accessories of earth movers (other than diesel engine parts, tyres, batteries, tubes & flaps)	<b>13</b>	<b>12</b>
64	Machineries (all kinds) & parts and accessories thereof except those	<b>13</b>	<b>12</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	falling under other items and specified elsewhere		
65	Sewing machines, its parts and accessories.	<b>13</b>	<b>12</b>
66	Tools and wear parts used in industrial machinery such as twist drills, taps, reamers, cutters, dies, grinding wheels, button bits, tungsten, carbide wear parts, ceramic industrial wear parts and the like.	<b>9</b>	<b>8</b>
67	Medicinal and pharmaceutical preparations	<b>13</b>	<b>12</b>
68	Mercury	<b>13</b>	<b>12</b>
69	Mosquito repellants, devices, parts & accessories	<b>13</b>	<b>12</b>
70	Non-ferrous castings and alloys thereof.	<b>9</b>	<b>8</b>
71	Optical goods – Spectacles, lenses & frames including parts and accessories thereof; sun glasses, goggles, lenses and frames including attachments, parts and accessories thereof.	<b>13</b>	<b>12</b>
72	Paper of all kinds including ammonia paper, blotting paper, carbon paper, cellophane, PVC coated paper, stencil paper, water proof paper, art boards, card boards, corrugated boards, duplex boards, pulp boards, straw boards,	<b>9</b>	<b>8</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	triplex boards and the like, but excluding photographic paper.		
73	Pens of all kinds including refills	<b>13</b>	<b>12</b>
74	Pipes tubes and fittings of iron (not falling under Fourth Schedule.) cement, stoneware and asbestos, cement grills, pitch fibre pipe	<b>13</b>	<b>12</b>
75	High-density polythene, low-density polythene, rigid polyvinyl chloride pipes and fittings but excluding conduit pipes and its fittings.	<b>5</b>	<b>4</b>
76	Pressure cookers, their parts and accessories.	<b>13</b>	<b>12</b>
77	Printed materials other than books meant for reading	<b>9</b>	<b>8</b>
78	Pumpsets with oil engines of more than 10 H.P.	<b>13</b>	<b>12</b>
79	Pumpsets with electric motors of more than 10 H.P.	<b>13</b>	<b>12</b>
80	Rail coaches and parts and accessories.	<b>13</b>	<b>12</b>
81	Rolling shutters and collapsible gates and parts – Manual, mechanical or electrical	<b>13</b>	<b>12</b>
82	Roofing, light roofing and false roofing materials including cement and asbestos sheets, hard & soft boards, plywoods, veneered boards & panels and laminated sheets but excluding those specified elsewhere	<b>13</b>	<b>12</b>



<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
83	Asphalt sheets	<b>13</b>	<b>12</b>
84	Rubber – Raw rubber namely, latex in liquid or sheet form	<b>13</b>	<b>12</b>
85	Rubber – Synthetic rubber including butadiene, acrylonitrile, styrene butadiene, butyl, synthetic rubber latex including pre-valcanised synthetic rubber latex	<b>13</b>	<b>12</b>
86	Sanitary towels, sanitary napkins, beltless napkins and tampons, disposable diapers	<b>13</b>	<b>12</b>
87	Sewing thread	<b>5</b>	<b>4</b>
88	Soaps – Washing soaps including soap flakes, soap powders	<b>13</b>	<b>12</b>
89	Soaps – Detergent cakes, powders and liquids and laundry brighteners (stain busters, stain removers)	<b>13</b>	<b>12</b>
90	Sound transmitting equipments including loud speakers and parts thereof but excluding telephones and parts	<b>13</b>	<b>12</b>
91	Sports goods (indoor and outdoor) including body building equipments, trophies, medals, shields but excluding wearing apparels.	<b>5</b>	<b>4</b>
92	Stationery articles – Account books, paper envelopes, dairy, calenders,	<b>13</b>	<b>12</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	race cards, catalogue, greeting cards, invitation cards, hamour & picture post cards, special occasion cards, photo & stamp albums		
93	Stationery articles – Clip boards, clutch pencil, black lead, date stamps, dusters, index file clips, pokers, office files of all kinds, paper cutter, blackboard, blackboard dusters	<b>13</b>	<b>12</b>
94	Stationery articles – Office desk materials including punching, staplers machines	<b>13</b>	<b>12</b>
95	Stationery articles-Paper pins, pen stands, pencil lead, pencil sharpeners, permanent markers, refill leads, stamp racks, stapler pins, rulers of all kinds, gulli pens and pin studs	<b>13</b>	<b>12</b>
96	Steel door frames, steel doors, steel window frames, steel shutters	<b>13</b>	<b>12</b>
97	Stoves – Gas & Kerosene, barbecues, charcoal oven, tandoor stove, parts and accessories.	<b>13</b>	<b>12</b>
98	Surgical & dental instruments – Tools & aids (electrical & electronic equipments & appliances; syringes & needles, operation theatre equipments, surgical cotton wool, stethoscope, enema & bed pans, surgical gloves, abdominal belts, cervical collars, operating suits, dental chairs etc.	<b>13</b>	<b>12</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
99	Tabulating machines, calculating machines (including all types of mechanical or electronic calculators), duplicating machines, roneo machines, parts and accessories.	<b>13</b>	<b>12</b>
100	Tailoring materials namely- Needles, scissors, hooks, buttons, zips, buckles, measuring tape and stick, collars & collar bone, horn buttons, indent hooks / eyes, jean buttons, knitting pins, longstitch kit, M.S. coated button/stars, zip fastners, zippers, cuff links, crochet hooks	<b>13</b>	<b>12</b>
101	Tamarind seeds	<b>5</b>	<b>4</b>
102	Tanning barks	<b>13</b>	<b>12</b>
103	Textiles and fabrics but excluding such textiles and fabrics as are covered, described or specified elsewhere	<b>9</b>	<b>8</b>
104	Tiles - Roofing tiles other than country tiles.	<b>13</b>	<b>12</b>
105	Tools-Spanners, screw drivers, files, cutting pliers, hammers, clow hammer, hand forge and the like (manually operated)	<b>13</b>	<b>12</b>
106	Toys of all kinds (excluding electronic) and electrically operated toys.	<b>9</b>	<b>8</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
107	Typewriters other than Kannada typewriters, parts and accessories including typewriter ribbon.	<b>13</b>	<b>12</b>
108	Vaccum flasks and thermoware articles and their refills	<b>13</b>	<b>12</b>
109	Valves of all kinds other than those generally used as parts of motor vehicles	<b>13</b>	<b>12</b>
110	Water meters	<b>13</b>	<b>12</b>
111	Water storage tanks made of fibre glass, plastic or synthetic materials, water tanks made of aluminium	<b>13</b>	<b>12</b>
112	Weights and measures	<b>13</b>	<b>12</b>
113	Wood of all kinds including eucalyptus, casuarina, halwana, timber of any shape, form or size including door frames, window frames and shutters	<b>13</b>	<b>12</b>
114	Waxes (all kinds)	<b>13</b>	<b>12</b>
115	X-ray apparatus & equipments, medical imaging, diagnostic & therapeutic equipments	<b>13</b>	<b>12</b>
116	Yeast-Dry, wet and compressed	<b>9</b>	<b>8</b>
117	Zinc, lead and cadmium	<b>5</b>	<b>4</b>
118	Cardamom and Pepper.	<b>5</b>	<b>4</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
119	Confectionery, biscuits, cakes and other bakery products manufactured and sold by a dealer whose total turnover in a year is not more than fifteen lakh rupees.	<b>5</b>	<b>4</b>
120	Electrical & Electronic Instruments sold to educational institutions for use as teaching aid.	<b>5</b>	<b>4</b>
121	Imitation Jewellery.	<b>5</b>	<b>4</b>
122	Rubber tyres, tubes and flaps.	<b>9</b>	<b>8</b>
123	Safety matches.	<b>5</b>	<b>4</b>
124	Dry chillies	<b>2</b>	<b>1</b>
125	Unscheduled general goods	<b>13</b>	<b>12</b>

**B. SIXTH SCHEDULE:**

<b>Sl. No.</b>	<b>Name of the Works Contract</b>	<b>Existing rate of tax (%)</b>	<b>Proposed rate of tax (%)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1	Fabrication and installation of plant and machinery	<b>13</b>	<b>12</b>
2	Fabrication and erection of structural works, including fabrication, supply and erection of Iron trusses, purlines, etc..	<b>5</b>	<b>4</b>
3	Fabrication and installation of cranes and hoists.	<b>13</b>	<b>12</b>
4	Fabrication and installation of elevators (lifts) and escalators	<b>13</b>	<b>12</b>
5	Fabrication and installation of rolling shutters and collapsible gates	<b>13</b>	<b>12</b>
6	Civil works like construction of buildings, bridges, roads etc..	<b>13</b>	<b>12</b>
7	Installation of doors, door frames, windows, window frames and grills	<b>13</b>	<b>12</b>
8	(i) Supplying and fixing of Mosaic tiles	<b>13</b>	<b>12</b>
	(ii) Supplying and fixing of Marble slabs, polished granite stones and tiles (other than mosaic tiles).	<b>13</b>	<b>12</b>
	(iii) Supplying and fixing of slabs, stones and sheets other than	<b>5</b>	<b>4</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	those specified at items (i) and (ii) above		
9	Supplying and installation of air-conditioning equipments including deepfreezers, cold storage plants, humidification plants and de-humidifiers	<b>13</b>	<b>12</b>
10	Supplying and installation of air-conditioners and air coolers	<b>13</b>	<b>12</b>
11	Supplying and fitting of electrical goods, supply and installation of electrical equipments including transformers.	<b>13</b>	<b>12</b>
12	Supplying and fixing of furnitures and fixtures, partitions including contracts for interior decorations	<b>13</b>	<b>12</b>
13	Construction or railway coaches on under carriages supplied by Railways	<b>13</b>	<b>12</b>
14	Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers	<b>13</b>	<b>12</b>
15	Supplying and fixing of sanitary fittings for plumbing, for drainage and the like.	<b>13</b>	<b>12</b>
16.	Painting and polishing	<b>13</b>	<b>12</b>
17.	Construction, repair, improvement and overhauling of aircrafts and helicopters	<b>13</b>	<b>12</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
18.	Construction of bodies of motor vehicles and construction of trailers	<b>13</b>	<b>12</b>
19.	Insulation and lining of equipments, plant and machinery, instruments, appliances or buildings	<b>13</b>	<b>12</b>
20	Providing and laying of pipes (other than steel pipes) for purposes other than those specified in Sl. No. 15 of above	<b>13</b>	<b>12</b>
21.	Full service and maintenance of instruments, equipments, appliances or plant and machinery	<b>13</b>	<b>12</b>
22.	Fabrication, testing and reconditioning of metallic gas cylinders	<b>5</b>	<b>4</b>
23.	Tyre re-treading	<b>13</b>	<b>12</b>
24.	Processing and supplying of photographs, photoprints and photo negatives	<b>13</b>	<b>12</b>
25.	Supplying and installation of electronic instruments, equipments, apparatus, appliances and devices	<b>13</b>	<b>12</b>
26.	Supplying and installation of fire fighting equipments and devices	<b>13</b>	<b>12</b>
27.	Electroplating, electrogalvanising, anodizing and the like	<b>5</b>	<b>4</b>
28.	Bottling, canning and packing of goods	<b>5</b>	<b>4</b>



<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
29.	Lamination, rubberisation, coating, and similar processes	<b>13</b>	<b>12</b>
30.	Printing and block making	<b>13</b>	<b>12</b>
31	Supply and erection of weighing machines and weigh bridges	<b>13</b>	<b>12</b>
32.	Supply and installation of submersible and centrifugal pumpsets	<b>13</b>	<b>12</b>
33.	Dyeing and printing of Textiles	<b>13</b>	<b>12</b>
34.	Construction of tankers on motor vehicles	<b>13</b>	<b>12</b>
35.	Supply and fixing of door and window curtains including venetian blinds and nets	<b>13</b>	<b>12</b>
36.	(i) Manufacturing or processing and supplying of gold and silver articles not studded with precious or semi-precious stones	<b>5</b>	<b>1</b>
	(ii) Manufacturing or processing and supplying of gold and silver articles studded with precious and semi-precious stones	<b>5</b>	<b>1</b>
37.	Processing, printing and supplying of cinematographic films	<b>5</b>	<b>4</b>
38.	Acoustic insulation and other related works	<b>13</b>	<b>12</b>

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<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
39.	Supply and erection of cooling towers	<b>13</b>	<b>12</b>
40.	Supply and training out of stone ballasts	<b>13</b>	<b>12</b>
41.	Rewinding of electrical motors	<b>13</b>	<b>12</b>
42.	All other works contracts not specified in any of the above categories	<b>13</b>	<b>12</b>
43.	Composite contracts involving two or more of the above categories	<b>13</b>	<b>12</b>

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**ANNEXURE - III**

(Para 99 &amp; 103 )

**COMMODITIES PROPOSED FOR TAX EXEMPTION AND  
REDUCTION IN TAX RATE**

<b>Sl. No.</b>	<b>Name of the Commodity</b>	<b>Proposed tax rate</b>
1.	Vibhuthi.	Exempted
2.	Rakhi.	Exempted
3.	Hand Kerchief.	Exempted
4.	Raisins (dry grapes).	Exempted
5.	Kardi (kusubi) seeds purchased by oil ghanas with investment upto Rs. 3 lakhs.	Exempted
6.	Kirana Goods.	4%
7.	Plastic woven sacks and laminated woven sacks.	1%
8.	Tea (both branded and unbranded).	12%
9.	Hairpins, hair clips, hair bands and baby clips.	4%
10.	Band sets sold to schools.	4%
11.	Tamarind	1%
12.	Branded broom sticks.	8%
13.	Musical instruments.	12%

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<b>Sl. No.</b>	<b>Name of the Commodity</b>	<b>Proposed tax rate</b>
14.	Plastic goods.	12%
15.	Confectionery.	12%
16.	Mangalore roofing tiles and ridges.	1%
17.	Electronic toys.	12%
18.	Jewellery.	1%
19.	Copper rods when sold to manufacturers.	1%
20.	Rough granite stones sold against Form-37	4%

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**ANNEXURE – IV**

(Para 102)

**PROPOSED SIMPLIFICATION MEASURES**

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<b>Sl. No.</b>	<b>Nature of simplification measure</b>
1.	Permission for new dealers also with annual turnovers exceeding Rs. 50 lakh to use their own self-delivery notes for movement of goods.
2.	Permission for dealers to use self-delivery notes for movement of goods in situations other than as a result of sale within a revenue district.
3.	Extension of the benefit of issue of gold cards to small scale industrial units who pay tax of more than Rs.50 lakh per year, for expeditious clearance of their consignments at special counters provided at the check-posts.
4.	Recognition and felicitate honest tax payers.
5.	Fixing time limit for levy of various penalties.
6.	Fixing time limit for issue of registration applied for by the dealers.
7.	Fixing time limit for disposal of applications filed by dealers seeking rectification of mistakes.
8.	Provision for issue of clarifications on applications made by trade associations.
9.	Deletion of the condition of audited statement of account for self-assessment.
10.	Reduction of the composition amounts fixed in respect of first offences.

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**ANNEXURE – V**

(Para 104 )

**PROPOSED RATIONALISATION MEASURES**

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**Sl. No. Nature of rationalization measures/change**

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1. Retrospective provision for revision of orders of the Authority for Clarification and Advance Rulings by the Commissioner.
  2. Extension of the time limit for issue of orders by the Authority for Clarification and Advance Rulings to ninety days.
  3. Provision for levy of penalty for fraudulent movement of goods within the State by deliberately avoiding the check-posts.
  4. Fixing joint responsibility on both owner of the goods vehicle and transporter in cases of non-surrender of transit passes.
  5. Withdrawal of the remand powers and fix time for disposal of stay applications and issue of final orders in respect of first appellate authorities.
  6. Making payment of half the disputed tax as a pre-condition for admission of appeals by the Appellate Tribunal.
  7. Withdrawal of the provision relating to automatic stay of recovery of penalty levied in check-posts on furnishing of bank guarantee.
  8. Re-introduction of the provision to deduct tax at source in respect of works contracts executed for Government departments and others.
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**Sl. No. Nature of rationalization measures/change**

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9. Provision for withdrawal of charge sheets filed only with the permission of the Commissioner.
  10. Revision of the rate of interest on refunds from 12% to 6%.
  11. Amendment of the entry relating to stationery articles to include similar commodities, that are taxed as non-scheduled goods.
  12. Provision for registration and tax liability of contractors without any turnover limit.
  13. Restoration of the provision for separate registration to units of corporate bodies.
  14. Fixing time limit for provisional assessment by the officers of the intelligence wing and restrict the provisional assessment powers to officers equivalent to the assessing authority.
  15. Empowering the officers of the intelligence wing to levy penalty for misuse of tax concession granted under notification.
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**ANNEXURE - VI**

(Para 98 &amp; 105 )

**COMMODITIES PROPOSED FOR INCREASE IN TAX RATES**

<b>Sl. No.</b>	<b>Name of the Commodity</b>	<b>Existing rate of tax (%)</b>	<b>Proposed rate of tax (%)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1.	Hydrogenated oil and cooking medium (Vanaspathi)	<b>5</b>	<b>8</b>
2.	Cashew kernel	<b>5</b>	<b>8</b>
3.	Wheat products(atta, maida and soji)	<b>2</b>	<b>4</b>
4.	Cigarette filters	<b>13</b>	<b>16</b>
5.	Computer consumables	<b>5</b>	<b>8</b>
6.	Computer software(including works contract of programming and providing of computer software), hardware, peripherals and cleaning kits	<b>5</b>	<b>12</b>
7.	Deodorants, disinfectants, germicides not specified elsewhere in second schedule	<b>13</b>	<b>16</b>
8.	Dictaphones and similar sound recording apparatus and parts thereof	<b>13</b>	<b>16</b>
9.	Electronic diaries and parts and accessories thereof; DC Micromotors/Stepper motors of an output not exceeding 37.5 watts and	<b>5</b>	<b>12</b>



<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	parts thereof; electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof; electrical resistors (including rheostats and potentiometers), other than heating resistors; printed circuits; electronic integrated circuits and Micro-assemblies; optical fibre cables; optical fibre and optical fibre bundles and cables; liquid crystal devices, flat panel display devices and parts thereof.; Electronic goods and electronic tools sold to registered dealers		
10.	Electronic goods and parts and accessories thereof excluding specified elsewhere in second schedule	<b>13</b>	<b>16</b>
11.	Fax machines and parts and accessories thereof	<b>13</b>	<b>16</b>
12.	Fibreglass sheets and articles made of fiberglass excluding helmets	<b>13</b>	<b>16</b>
13.	Kitchenware coated with heat resistant coatings for cooking as well as serving	<b>13</b>	<b>16</b>
14.	Kitchenware & utensils made of aluminum or other non-ferrous metals with stick resistant coatings	<b>13</b>	<b>16</b>
15.	Weighing machines(all kinds)	<b>13</b>	<b>16</b>
16.	Optical goods-Binoculars, opera glasses, telescopes, microscopes and parts and accessories thereof, lens care solution	<b>13</b>	<b>16</b>

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
17.	Playing cards of every description	<b>13</b>	<b>16</b>
18.	Scented supari	<b>13</b>	<b>16</b>
19.	Stainless steel articles (other than specified elsewhere in second schedule)	<b>13</b>	<b>16</b>
20.	Molasses	<b>25</b>	<b>28</b>
21.	Pan masala and tobacco products	<b>25</b>	<b>28</b>
22.	Opium, Ganja, Bhang and other Narcotics	<b>25</b>	<b>28</b>
23.	Cement	<b>15</b>	<b>20</b> <b>(without entry tax)</b>
24.	Diesel	<b>17.5</b>	<b>20</b>
25.	Unbranded coconut oil sold in small containers	<b>4</b>	<b>20</b>
26.	Non- PDS Kerosene	<b>16</b>	<b>20</b>

**ANNEXURE – VII**

(Para 105)

**COMMODITIES PROPOSED FOR LEVY OF CESS**

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<b>Sl.No.</b>	<b>Commodity</b>
1.	Bricks.
2.	Charcoal.
3.	Coir products other than rubberized coir products.
4.	Copper ingots and copper wire other than insulated wire.
5.	Forest products specified in Serial Number 10-A of Part 'F' of Second Schedule.
6.	Goods (excluding ores, lumps and fines) purchased or sold as industrial inputs and subject to tax under Section 5-A.
7.	Gypsum.
8.	Lime.
9.	Metal caps and metal lamp caps.
10.	Mill yarn (all kinds).
11.	Shahabad and Cuddapah stones, slabs and tiles.

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**ANNEXURE – VIII**

(Para 123)

**PROPOSED RATES OF LUXURY TAX ON  
HOTELS & LODGING HOUSES**

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<b>Sl.No.</b>	<b>Room rent per day</b>	<b>Proposed Luxury Tax</b>
1.	Above Rs.150. but less than Rs.400	4%
2.	Rs. 400 but less than Rs.1000	8%
3.	Rs. 1000 and above	12%

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