

ANNEXURE - I
SECTORAL STATE PLAN ALLOCATION

(Rs. in crores)

Sector	1999-2000	2000-01
A). ECONOMIC SERVICES		
Agricultural & Allied Services	307.95	313.29
Rural Development	247.89	286.61
Special Area Programmes (Hyderabad Karnataka Border Area Development)	118.04	128.94
Irrigation & Flood Control	1814.50	2879.14
Energy	1007.42	758.62
Industries & Minerals	157.91	163.57
Transport	332.67	505.62
Science, Technology & Environment	5.13	4.21
General Economic Services	131.92	143.56
B). SOCIAL SERVICES		
Education, Sports, Art & Culture	369.44	424.33
Health	231.19	225.58
Water Supply, & Sanitation	478.54	568.66
Housing & Urban Development	344.50	477.33
Information & Publicity	4.00	9.00
Welfare of SC's & ST's and Backward Classes	188.41	212.31
Social Welfare & Nutrition	85.84	106.56
Labour & Employment	13.15	17.30
C). GENERAL SERVICES	49.50	49.37
TOTAL	5888.00	7274.00

Part B
(See Section 3 (2))

SI No	Item No.	Class of Vehicle	For Period Not Exceeding 7 days at a time	SI No	Item No.	Class of Vehicle	For Period Not Exceeding 7 days at a time	For Period Not Exceeding 7 days but not exceeding 31 days
7	4	Motor Vehicles other than those mentioned in item 5,6,7,8 and 9 plying for hire and used for transport of passengers and in respect of which permits have been issued under Motor Vehicles Act 1988:-.		7	4	Motor Vehicles other than those mentioned in item 5,6,7,8 and 9 plying for hire and used for transport of passengers and in respect of which permits have been issued under Motor Vehicles Act 1988:-.		
	(1)	Vehicles permitted to carry in all (excluding driver):-			(1)	Vehicles permitted to carry in all (excluding driver):-		
	(d)	Motor cab permitted to carry 6 passengers for every passenger	150 -00		(d)	Motor cab permitted to carry 6 passengers for every passenger	75 -00	150 -00
	(e)	Maxicabs permitted to carry six passengers but not exceeding 12 passengers for every passenger the vehicle is permitted to carry	150 -00		(e)	Maxicabs permitted to carry six passengers but not exceeding 12 passengers for every passenger the vehicle is permitted to carry	75 -00	150 -00
8	6	Motor vehicles (Luxury buses) plying for hire or reward constructed or adapted to carry more than twelve passengers (excluding driver & conductor/attendant) & complying rule 128 of Central Motor Vehicle Rules, 1989 or otherwise for every passenger.	300 -00	8	6	Motor vehicles (Luxury buses) plying for hire or reward constructed or adapted to carry more than twelve passengers (excluding driver and Conductor/attendant) and complying rule 128 of Central Motor Vehicle Rules, 1989 or otherwise for every passenger.	300 -00	600 -00

Annexure - XII
(Para-173-176)

Sl.No	Item No.	Class of Vehicle	Existing rate of tax for every quarter	Sl.No	Item No.	Class of Vehicle	Proposed Rate of Tax for every quarter
1	2	3	4	1	2	3	4
1	4	Motor Vehicles other than those mentioned in items 5,6,7,8 and 9 plying for hire and used for transport of passangers and in respect of which permits have been issued under Motor Vehicles Act 1988:-	Rs. Ps.	1	4	Motor Vehicles other than those mentioned in items 5,6,7,8 and 9 plying for hire and used for transport of passangers and in respect of which permits have been issued under Motor Vehicles Act 1988:-	Rs. Ps.
	-1	Vehicles permitted to carry (excluding-driver):-			-1	Vehicles permitted to carry (excluding-driver):-	
	(a)	XXX			(a)	XXX	
	(b)	Not more than five passengers (meter taxi cab)	60 -00		(b)	Not more than five passengers (Motor cab) for every passenger	100 - 00
	(c)	Not more than five passengers (motorcab) for every passenger	60 -00		(c)	XXX	

Annexure - XII
(Para-173-176)

Sl.No	Item No.	Class of Vehicle	Existing rate of tax for every quarter	Sl.No	Item No.	Class of Vehicle	Proposed Rate of Tax for every quarter
1	2	3	4	1	2	3	4
2	6	Motor Vehicles (Luxury buses) plying for hire or reward constructed or adapted to carry more than 12 passengers (excluding the driver and conductor/attendant) and complying with Rule 128 of Central Motor Vehicle Rules 1989 or otherwise for every passenger.	1200	2	6	Motor Vehicles (Luxury buses) plying for hire or reward constructed or adapted to carry more than 12 passengers (excluding the driver and conductor/attendant) and complying with Rule 128 of Central Motor Vehicle Rules 1989 or otherwise for every passenger.	1400
3	7(a)	XXX		3	7(a)	XXX	
	(b)	Motor Vehicles with permits granted under the Motor Vehicles (All India Permit for Tourist Transport Operators) Rules (1993/95) plying for hire or reward permitted to carry more than twelve passengers excluding Driver and Conductor or Attendant) for every passenger	1000 -00			Motor Vehicles with permits granted under the Motor Vehicles (All India Permit for Tourist Transport Operators) Rules (1993/95) plying for hire or reward permitted to carry more than twelve passengers excluding Driver and Conductor or Attendant) for every passenger	1200 -00

Annexure - XII
(Para-173-176)

Sl.No	Item No.	Class of Vehicle	Existing rate of tax for every quarter	Sl.No	Item No.	Class of Vehicle	Proposed Rate of Tax for every quarter
1	2	3	4	1	2	3	4
4	-8	Omni Buses and Private Service Vehicles:-				Omni Buses and Private Service Vehicles:-	
	(a)	XXX			(a)	XXX	
	(b)	Having floor area exceeding 4 sq. mtrs. but not exceeding 6 sq.mtrs. for every sq. metre.	500 -00		(b)	Having floor area exceeding 4 sq. mtrs. but not exceeding 6 sq.mtrs. for every sq. metre.	700 -00
	(c)	Having floor area exceeding 6 sq. mtrs. but not exceeding 9 sq.mtrs. for every sq. metre.	550 -00		(c)	Having floor area exceeding 6 sq. mtrs. but not exceeding 9 sq.mtrs. for every sq. metre.	750 -00
	(d)	Having floor area exceeding 9 sq. mtrs. but not exceeding 12 sq.mtrs. for every sq. metre.	650 -00		(d)	Having floor area exceeding 9 sq. mtrs. but not exceeding 12 sq.mtrs. for every sq. metre.	850 -00
	(e)	Having floor area exceeding 12 sq. mtrs. for every sq. metre.	800 -00		(e)	Having floor area exceeding 12 sq. mtrs. for every sq. metre.	1000 -00
				8	-1	Omni Buses and Private Service Vehicles held under lease agreement with the permit holders of industrial undertakings or Companies for the purpose of providing transport conveyance to their employees from residence to factories/companies vice-versa	

Annexure - XII
(Para-173-176)

Sl.No	Item No.	Class of Vehicle	Existing rate of tax for every quarter	Sl.No	Item No.	Class of Vehicle	Proposed Rate of Tax for every quarter
1	2	3	4	1	2	3	4
					(a)	Having floor area exceeding 5 sq. mtrs. but not exceeding 6 sq.mtrs. for every sq. metre.	800 -00
					(b)	Having floor area exceeding 6 sq. mtrs. but not exceeding 9 sq.mtrs. for every sq. metre.	850 -00
					(c)	Having floor area exceeding 9 sq. mtrs. but not exceeding 12 sq.mtrs. for every sq. metre.	950 -00
					(d)	Having floor area exceeding 12 sq. mtrs. for every sq. metre.	1100 -00
5	A5	Motor cars and Jeeps exceeding 1500cc and cost exceeds more than 6 lakhs.		5	A5	Motor cars and Jeeps whose cost of vehicle exceeds more than Rs. 6 lakhs	
							Omnibuses and private Service vehicles having Floor area exceeding 4 sq. mtrs. but not exceeding 5 sq. mtrs.

Annexure - XII
(Para-173-176)

Sl.No	Item No.	Class of Vehicle	Existing rate of tax for every quarter	Sl.No	Item No.	Class of Vehicle	Proposed Rate of Tax for every quarter
1	2	3	4	1	2	3	4
				1	2		8
				6	A	At the time of Registration Of new vehicle	36000-00
					B	If the vehicle is already registered and its age from the month of registration is ;	
					(i)	Not more than 2 years	33850-00
					(ii)	more than 2 years but not more than 3 years	31700-00
					(iii)	more than 3 years but not more than 4 years	29550-00
					(iv)	more than 4 years but not more than 5 years	27400-00
					(v)	more than 5 years but not more than 6 years	25250-00
					(vi)	more than 6 years but not more than 7 years	23100-00
					(vii)	more than 7 years but not more than 8 years	20950 -00
					(viii)	more than 8 years but not more than 9 years	18800 -00

Annexure - XI
(Para-165)

Revision of Fees proposed under the Karnataka Societies Registration Act 1960 and Rules Thereunder

Sl.No	Description of instrument	Section under which levied	Existing rate	Rates now	
1	For registration of memorandum of Association and rules and	Section 8(1) of the Karnataka Societies Registration Act. 1960.	Rs.100	i)where the society is situated within BMRDA ii)if situated in other places	
2	Fees for filing an appeal under section 8(3), 9(3) and 10(3) before the Karnataka Appellate Tribunal.	Section 8(3), 9(3) and 10(3) of Karnataka Societies Registration Act, 1960.	Rs.100	Rs.500	
3	For filing a change in the memorandum of association.	Section 9(2) of the Act	Rs.50	Rs.100	
4	For change of name, rules and regulations of the society.	Section 10(2) of the Act	Rs.100	Rs.250	
5	For filing of the list & balance sheet and income	Section 13 of the Act	Rs.100	When the amount in balance sheet, income and expenditure Does not exceed rs.10 lakhs for every 1 lakh or part thereof ii)Exceeds Rs.10 lakhs for every Rs.1 lakhs or part thereof Rs.100 (Subject to minimum of 100) Rs.1000 (subjects to a	
6	Levy of fines under proviso			i) where the delay in ii) where the delay exceeds 1 year and for every year to the previous year or part thereof submission of list and balance sheet.	
7	Enquiry fees to be introduced	To be added to the existing rule 8		Rs.500	
8	Inspection of document.	Section 24	Rs.25	Rs. 50	
9	Issue of Certified copy	Section 24	Rs. 5	Rs. 10	

Note : 1) Now the fee is prescribed in the relevant sections of the Act. It is proposed to prescribe a table of fees under the
2) Under the existing Act and Rules there is no provision for levy of fines. The same is introduced now.
3) 50 percent concession of Fees and Fines proposed is to be given to SC/ST and all Women Societies.

Annexure - X
(Para-165)

Revision proposed under table of Registration Fees under the Karnataka

Sl.No	Description of item of non Tax revenue	Article under under levied	Existing rate	Rates now proposed
1	2	3	4	5
1	Fee for deposit of sealed cover containing will	VIII	Rs.200	Rs.1,000
2	i) Copying documents in the Register books For each folio of 100 words or part thereof	XIII	i) Re.1	i) Rs.5
	ii) For copy endorsement on documents other than transcription of the value of the stamp and stamp vendors endorsement	-	ii) a) Rs.2 b) Rs.4	ii) a) Rs.10 (Fixed Fee) b) Rs.10
3	For comparing printed copies of printed documents presented for registration for each folio of 100 words	XIV	Re.1	Rs.10
4	For granting copy of map or plan	XVIII	Rs. 20	Rs.100
5	For Registration of any document by a Registrar under section 30 of the Act.	XX	Rs. 200	Rs.500
6	For issue of commission or attendance at a private residence or jail	XXI	i) Rs.50 ii) Rs.20	i) Rs.500 ii) Rs.500
7	Fee for presentation of an Appeal or application or enquiry	XXIV	Rs.100	Rs.250
8	Application described under Art XXV (1) and (2) of Table of fees Application under Art. XXV(3)	XXV XXV	Rs.10 Rs.100	Rs.50 Rs.200
9	For every copy of the memorandum to be sent u/s 64 and 66	XXX	Rs.10	Rs.50

Annexure - X
(Para-165)

Revision proposed under table of Registration Fees under the Karnataka

Sl.No	Description of item of non Tax revenue	Article under under levied	Existing rate	Rates now proposed
1	2	3	4	5
10	For the authentication or attestation of a power of Attorney a) Special b) Genera	XXXI	Rs.12 Rs.40	Rs.100 Rs.100
11	Fees under Art. XXXII for Search or a Copy of Extract of document or record	XXXII	Rs.5	Rs.25
12	Fee for opening a Sealed cover	IX	Rs.100	Rs.500
13	Fee for withdrawal of sealed cover	X	Rs.50	Rs.200
14	Search and Inspection 1)Search of a Single Entry for i) the first Year ii) every other year 2)General Search for i) the first year ii) every other year	XII	Rs20 Rs.5 Rs.10 Rs.10.	For properties situated in Corpn., Other CMC Areas Areas Rs.30 Rs.25 Rs.30 Rs.10 Rs.30 Rs.10 Rs.30 Rs.10
15	For a Registration of an Open Will	VI	Rs.200	Rs.300
16	Surrender of Lease	II	Rs.30	Rs.100
17	Safe Custody and return of document	XXIX	Rs.2 Rs.20	Rs.10 Rs.100

Annexure - iX
(Para-163,164)

Changes Proposed to the Schedule of the Karnataka Stamp Act, 1957

Sl.No	Item	Existing		Proposed	
		Article	Description/Rate	Description	Rate
1	2	3	4	5	6
1	Affidavit	4	Rs.15	Affidavit	Rs.20
2	Sale of Apartments/ Flats	20(2)	<p>i) 4%</p> <p>(Where the market value does not exceed Rs. 5 lakhs)</p> <p>ii) Rs. 20,000 plus 6% of amount in excess of Rs. 5 lakhs but does not exceed Rs.15 lakhs</p> <p>(Where the market value exceeds (Rs. 15 lakhs)</p>	<p>Where the market value of the Apartment/Flat</p> <p>i) does not exceed Rs. 3 lakhs</p> <p>ii) exceeds Rs. 3 lakhs but does not exceed Rs. 5 lakhs</p> <p>iii) exceeds Rs.5 lakhs but does not exceed Rs.10 lakhs</p> <p>iv) exceeds Rs.10 lakhs</p> <p>a) if situated within BMRDA areas</p> <p>b) if situated in other than BMRDA areas</p>	<p>Rs.20</p> <p>2% of the value</p> <p>Rs.6000 plus 3% of the market value exceeding Rs. 3 lakhs.</p> <p>Rs.12000 plus 6% of the market value exceeding Rs. 5 lakhs. Rs.42,000 plus 8% of the market value exceeding Rs.10 lakhs</p> <p>if situated in Rs. 42,000 plus 7% of other than the market value BMRDA areas exceeding Rs.10 lakhs.</p>
3	Appointment in execution of a power whether of trustees or property.....	7	Rs.75	Appointment in execution of a power whether of trustees or property.....	Rs. 1000
4	Acknowledgement of i) a debt written or signed.....	1	Re.1	Acknowledgement of.. i) a debt written or signed...	

Annexure - iX
(Para-163,164)

Changes Proposed to the Schedule of the Karnataka Stamp Act, 1957

Sl.No	Item	Existing		Proposed	
		Article	Description/Rate	Description	Rate
1	2	3	4	5	6
	<p>a) Exceeds Rs.100 but does not exceed Rs.10,000</p> <p>b) For every Rs.10,000 or part thereof in excess of Rs.10,000.</p> <p>Delivery order in respect of goods...</p>			<p>a) does not exceed Rs.5,000</p> <p>b) when exceeds Rs.5,000 for every thousand or part thereof</p> <p>a) when the value of goods is within Rs.1,000</p> <p>b) when the value exceeds Rs.1,000 and for every Rs.1,000 or part thereof</p> <p>a) when executed for the sole purpose of procuring registration....</p>	<p>Re.2</p> <p>Rs.2 plus Rs.2 on each 1000 or part thereof</p>
			Twenty paise		
5	<p>Power of attorney</p> <p>a)when executed for the sole purpose of procuring registration.....</p>	24			
			Rs. 10		
6		41			
	<p>b) when authorising one person or more....</p> <p>Conveyance (other than apartments/flats)</p>	20(1)		<p>b) when authorising one person or more....</p> <p>Conveyance (other than Apartments/Flats)</p> <p>i) if the property is situated within BMRDA limits.</p>	Rs.100
			10%		

Annexure - iX
(Para-163,164)

Changes Proposed to the Schedule of the Karnataka Stamp Act, 1957

Sl.No	Item	Existing		Proposed	
		Article	Description/Rate	Description	Rate
1	2	3	4	5	6
7				<p>ii) if the property is situated in corporation, city or Town Municipal limits, notified areas other than (i) above.</p> <p>iii) if the property is situated in a place other than (i) and (ii) above.</p> <p>A common slab for Gift or Release or Settlement within Family members is prescribed as below.</p> <p>i) where the market value is less than Rs.50,000,</p> <p>ii) where the market value is above Rs.50,000 and below Rs.10 lakhs.</p> <p>iii) where the market value is above 10 lakhs and below 20 lakhs</p> <p>iv) where the market value is above Rs.20 lakhs.</p>	<p>10%</p> <p>9%</p> <p>8%</p>
	a) Gift Deed	28	<p>a)10% (when not within family)</p> <p>b)Rs.1000 fixed (when within family)</p> <p>i)5% (when not for consideration)</p>		Rs.500

Annexure - iX
(Para-163,164)

Changes Proposed to the Schedule of the Karnataka Stamp Act, 1957

Sl.No	Item	Existing		Proposed	
		Article	Description/Rate	Description	Rate
1	2	3	4	5	6
	b) Release Deed	45(a)	ii) 10% (when for consideration) Rs.1000 fixed (when within family members) 10%(when not within family members) ii) Rs.1000(when the settlement is within family members)		2% of the value
	c) Settlement	45(b) 48			3% of the value 5% of the value

Annexure - VIII

(Para-156)

Existing & Proposed Licence Fee

Sl.No. Kind of Licence	Existing Fee (In Rupees)	Proposed Fee (In Rupees)
1. DISTILLERY		
a. To distill Spirit out of Molasses	15,00,000	22,50,000
b. To distill spirit out of Tapioca/Sweet Potato	5,00,000	17,50,000
c. To distill Spirit out of Grapes or Malt	1,00,000	1,50,000
d. To distill Spirit out of Toddy, Cashew, Pineapple and use such Spirit for manufacture of	5,00,000	6,00,000
e. To manufacture Indian Liquor out of Spirit distilled out of Molasses, Tapioca, Sweet Potato,	18,00,000	30,00,000
2. Brewery		
a. Manufacture of Bottled Beer	15,00,000	18,00,000
b. Manufacture of Draught Beer	2,00,000	2,40,000
3. Winery		
a. Manufacture of Wine	25,000	50,000
4. Bottling of Liquor		
a. Bottling of Liquor Licence	25,000	1,00,000
5. I.M.L. Licences		
i. CL-01 Wholesale		
a. Corporations more than 20 Lakhs Population	5,50,000	8,25,000
b. Other Areas.	4,50,000	6,75,000
ii. CL-02 Retail		
a. Corporations more than 20 Lakhs Population	1,35,000	2,02,500
b. Other Corporations	1,10,000	1,65,000
c. City Municipal Council	1,00,000	1,50,000
d. Town Municipal Council/Town Panchayat	75,000	1,12,500
e. Others	60,000	90,000
iii. CL-04 Clubs		
a. Clubs with lodging facilities	60,000	1,00,000
b. Clubs without lodging facilities	40,000	60,000
Note : presently the licence fee for clubs is levied on area basis and not on lodging facility.		
iv. CL-07 : Hotel & Boarding House Licences		
a. Corporations more than 20 Lakhs Population	2,00,000	3,00,000
b. Other Corporations	1,75,000	2,62,500
c. City Municipal Council	1,30,000	1,95,000
d. Town Municipal Council	1,10,000	1,65,000
e. Others	85,000	1,27,500
v. CL-09 : Bars		
a. Corporations more than 20 Lakhs Population	1,70,000	2,72,000
b. Other Corporations	1,40,000	2,10,000
c. City Municipal Council	1,10,000	1,65,000
d. Town Municipal Council	85,000	1,19,000
e. Others	60,000	84,000
vi. CL-11 : Distributors Licences	1,80,000	2,70,000
vii. CL-14 : Tourist Hotels run by Tourism Development Corporation of State or Central Government.	4,000	8,000

ANNEXURE -VII

(Para-153)

**COMMODITIES ON WHICH T.O.T. EXEMPTION IS
PROPOSED TO BE REMOVED**

1. Agarbathi
2. Aluminium Utensils
3. Animal Feed and feed supplements, i.e., processed commodity sold as "Poultry Feed", "Cattle Feed", "Pig Feed", "Fish Feed", "Fish Meal", "Prawn Feed", "Shrimp Feed" and feed supplements and mineral mixture concentrates, intended for use as feed supplements.
4. Blasting Gun Powder and other mechanical explosives
5. Bricks of all kinds other than refractory Bricks and the like
6. Camphor of all kinds
7. Chemicals of all kinds including copper sulphate, caustic soda, dyes and sulphar
8. Cotton beds, cotton pillows, cotton quilts and their covers
9. Helmets
10. Pepper and cardamom
11. Lime including lime stone
12. Man made and Synthetic Staple fibres
13. Musical instruments and parts and accessories
14. News print
15. Petroleum products, namely,-
 - (i) Asphalt (bitumen)
 - (ii) Brake fluid, lubricating oil including grease, solvent oils, petroleum jelly (all grades), naphtha, spray oil, methanol, aromax (aromatic), mosquito larvicidal oil, low sulphar heavy stock, glass cleaner, benzene, toluene, shell hexane, special boiling point spirit
16. Plastic granules
17. Rice -bran oil

18. Tamarind seeds
19. Washed cotton seed oil
20. Zinc, Lead, Cadmium
21. Sewing thread
22. Sports goods (indoor and outdoor) including trophies, medals and shields but excluding wearing apparel
23. Coffee including coffee beans and coffee seeds (whether raw or roasted)
24. Films, that is to say.-
 - (i) Photographic films including photographic paper
 - (ii) Cinematographic films
 - (iii) X-ray films
25. Dry Fruits including almonds, walnuts and pista
26. Machine tools and cutting tools such as twist drills, taps, reamers, cutters, dies, grinding wheels, button bits, tungsten carbide wear parts and ceramic industrial wear parts and the like
27. Woven lables
28. Folding umbrellas and parts
29. Steel furnitures and moulded furnitures
30. Slotted angles and ready to assemble parts of steel racks
31. Brass utensils (kitchen ware)
32. Copper utensils (kitchen ware)
33. Bronze utensils (kitchen ware)

ANNEXURE-VI

(Para-147D(1))

**COMMODITIES SUGGESTED FOR INCREASE
IN RATES OF TAXES**

Sl. No.	Name of the Commodity	Existing Rate of Tax (%)	Proposed Rate of Tax)%
1	Batteries and parts thereof excluding dry- cells and dry-cell batteries.	10	12
2	Ready made Cement concrete mixture		
3	Cassette tape recorders (audio and video) and parts and accessories thereof	10	12
4	Chinaware, porcelain ware and stoneware (articles) other than those falling under any other entry.	10	12
5	Confectionery	10	12
6	Dry-cells and dry-cell batteries	10	12
7	Electrical goods, that is to say,— Grinders, mixers, blenders, hair dryers, shavers, heaters, cooking ranges, boilers, ovens, hot plates, coil stove, geysers, floor polishers, juice Extractors, cream whippers egg beaters, ironers, massage apparatus, kettles, saucepans, steamers, coffee makers, cookers, egg boilers/ frying pans, toasters, coffee roasting appliances, room heaters and ice-cream churners and parts and accessories of all such goods	10	12
8	Instant mix such as jamoon mix idly mix ice creame mix jelly mix and the like; sambar and rasum powder and paste, masala powder and pastes curry powders and paste and the like; soft drink concentrates (other than suit and vegetable concentrates) whether in Liquid or powder or crystal form.	10	12
9	Mineral water, distilled water or any other processed water.	10	12
10	Sound transmitting equipments including loud speakers and parts thereof but excluding telephone and its parts	10	12
11	Granite Stones	10	12
	(a) Polished		
	(b) Unpolished	10	12
	(c) Chips	10	12

ANNEXURE-V

(Para-147C(1))

COMMODITIES SUGGESTED FOR COMMON**RATE OF TAX BY****REGROUPING IN VIEW OF FLOOR RATES**

Sl. No.	Name of the Commodity	Existing Rate of Tax (%)	Proposed Rate of Tax)%
1	i) Crockery	10	12
	(ii) cutlery and table and household glassware	12	12
2	(i) Furniture of all kinds (other than Steel furniture and moulded furniture)	10	12
	(ii) Steel furniture and moulded furniture	12	12
	(iii) Slotted Angles and ready to assemble parts of steel racks	10	12
3	(i) Husks that is to say, cashew husk, cashew shell, coconut shell, maize husk.	8	4
	(ii) Coffee husk, groundnut husk	8	4
4	(i) Ivory and sandalwood articles	12	12
	(ii) Rosewood articles excluding door frames, window frames, shutters and furnitures	10	12
5	Toilet articles (whether medicated or not) that is to say,	12	12
	(i) Perfumes, eau de cologne, solid colognes, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles (not including talcum powder), complexion rouge, bleaching agents, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, eye liners, after shave lotion and body deodorants.		

ANNEXURE - IV

(Para-147A(4))

**COMMODITIES PROPOSED FOR REDUCTION
IN RATE OF TAX**

Sl. No.	Name of the Commodity	Existing Rate of Tax (%)	Proposed Rate of Tax)%
1	Blasting gun powder and other mechanical explosives. When sold To mining operation in the state	8	4
2	Coffee including coffee beans and coffee seeds (whether raw or roasted) excluding those covered by Serial Number 3 of Third Schedule	8	4
3	ACSR Conductors When sold to KPTCL and its projects.	12	2
4	Exim scrips, REP Licenses, special import Licenses (SIL), Value Based Advanced Licenses (VABAL), and sale of Export "Quota" by Readymade Garment manufacturers and the like	10	4
5	Folding umbrellas and parts thereof	4	2
6	Meat and dressed chicken when sold in sealed containers	12	4
7	Handicraft whose sale price is not more than Rs.500 a piece.	10	4
8	Steel door and window frames and Steel doors and windows	10	8
9	Coffee Beans and Coffee Seeds(whether raw or roasted) (I)When purchased by coffee curers from persons not liable to tax under the Act	8	4
10	Barks Roots, Herbs and the like used in the manufacture of Ayurvedic medicines	10	4

ANNEXURE-III
(Para-147A(3))

**COMMODITIES SUGGESTED FOR REVISION
IN RATES OF TAX
ON ACCOUNT OF REVISED FLOOR RATES**

Sl. No.	Name of the Commodity	Existing Rate of Tax (%)	Proposed Rate of Tax (%)
1	Agarbathi	8	4
2	Animal feed and feed supplements, i.e., processed commodity sold as 'Poultry Feed' , 'Cattel Feed', 'Pig Feed', 'Fish Feed', 'Fish meal', 'Prawn Feed', 'Shrimp Feed' and feed supplements and mineral mixture concertrates, intended for use as feed supplements.	4	2
3	Brass Utensils (Kitchen ware]	10	4
4	Bricks of all kinds other than refractory bricks and the like	8	4
5	Bronze utensils (Kitchen ware)	10	4
6	Cassette Tape recorders (audio and Video) parts and accessories	10	12
7	Chemicals of all kinds including copper sulphate, caustic soda, dyes and sulphur.	8	4
8	Copper Utensils (kitchen ware	10	4
9	Electric fans	12	10
10	Furnace oil, Transformer oils and coolants	10	12
11	(i) Cardamom, Pepper	8	4
	(ii) Dry fruits including almonds, walnuts and pista	12	4
12	Lifts whether operated by electricity or Hydraulic power	15	12
13	Lime including lime stone	8	4
14	Parts and accessories of earth movers (other than diesel engine and its part batteries and tyres tubes and flaps)	10	8
15	Parts and accessories (excluding tyres, tubes and flaps) of trailors of tractors and trailors of power tillers.	8	4
16	Parts & accessories of tractors & power tillers (including their engines and its parts) but excluding batteries of tractors and tyres, tubes and flaps	8	4
17	Petroleum products, namely, - (i) Asphalt (bitumen)	20	12
	(ii) Brake fluid, lubricating oil including grease, solvent oils, petroleum jelly (all grades), naptha, spary oil, methanol, aromax (aromatic), mosquito larvicidal oil, low sulphur heavy stock, glass cleaner, benzene, toluene, shell hexane, special boiling point spirit.	20	12
18	Precious Stones namely, diamonds, emeralds, rubies, real pearls and sapphire and articles in which such precious stones are set	4	2
19	Printed materials other than books meant for reading.	10	8
20	Asphalt sheets	12	10

Sl. No.	Name of the Commodity	Existing Rate of Tax (%)	Proposed Rate of Tax (%)
21	(i) Rubber plates, sheets strips, unhardened whether vulcanised or not and whether combined with any textile material or otherwise	10	12
	(ii) Piping and tubing of unhardened vulcanised rubber	10	12
23	(iii) Transmission, conveyor or elevator belts or belting of vulcanized rubber whether combined with any textile material or otherwise	10	12
	(iv) Synthetic rubber including butadiene, acrylonitrile rubber, styrene butadiene rubber and butyl rubber, synthetic rubber latex including pre-vulcanised synthetic rubber latex	10	12
22	Baby diapers, Baby nappies	10	4
23	Sewing Thread	8	4

ANNEXURE - II
(Para-147A(2))
COMMODITIES SUGGESTED FOR REDUCTION
IN RATE OF TAX BELOW FLOOR RATES

Sl. No.	Name of the Commodity	Existing Rate of Tax (%)	Proposed Rate of Tax (%)
1	Camphor of all kinds	8	4
2	Coir products (other than coir rope, coir fibre and coir yarn) not falling under item 2 (i) of sl.no.19	8	4
3	Cotton waste	8	4
4	Cotton yarn waste	8	4
5	Cotton beds, cotton pillows, cotton, Quilts and their covers made of cotton	8	4
6	Edible oils other than the edible oils falling under Sl. Number 42-A of the Fifth Schedule.	4	2
	(i) Non-refined		
	(ii) Refined		
	(iii) Hydrogenated oils and cooking medium		
7	Films, that is to say:-	8	4
	(i) photographic films including photographic paper		
	(ii) Cinematographic films		
	(iii) X-Ray films	8	4
8	Gypsum	8	4
9	Helmets	8	4
10	Husks that is to say, cashew husk, cashew shell, coconut shell and maize husk.	8	4
11	Machine tools and cutting tools such as twist drills, taps, reamers, cutters, dies, grinding wheels, button bits, tungsten carbide wear parts and ceramic industrial wear parts and the like	8	4
12	Man made & Synthetic staple fibres	4	2
13	Metal and other pilfer proof caps	10	4
14	Three wheeler motor vehicles (only autorickshaws carrying passengers)	12	8
15	Musical Instruments and parts and accessories thereof.	12	4
16	Newsprint	8	4
17	(i) Oil Cake	4	2
	(ii) De-oiled cake	4	2
18	(i) Plastic granules	8	4
	ii) High density polythene, Low Density Polythene, Rigid Polyvinyl Chloride Pipes and fittings but excluding conduit	12	4
19	Rice-bran oil	4	2
20	Sugar and sugar preparations	8	4
	Excluding such sugar and sugar preparations as are covered, described or specified elsewhere in fourth and fifth Schedules.		
21	Tamarind Seeds	8	4