

Chhattisgarh Value Added Tax Act, 2005

¹[SCHEDULE I] (See section 15)

S. No.	Description of goods	conditions and exceptions subject to which exemption has been allowed
(1)	(2)	(3)
1	Animal driven or manually operated agricultural implements ² [including agricultural implements notified by the State government]	
2	Aids and implements used by handicapped persons	
3	All kinds of bangles excluding those made of ivory, gold, silver rolled gold and imitation gold	
4	Aquatic feed, poultry feed ³ [and cattle feed] including grass, hay and straw	
5	Betel leaves	
6	Books, ⁴ [Panchang], periodicals and journals including maps, charts and Globe	
7	Bread (branded or otherwise)	
8	Cart driven by animals	
9	Charakha and Amber Charakha handlooms and handloom fabrics and Gandhi Topi	
10	Charcoal	
11	Condoms and contraceptive	
12	Cotton and silk yarn in hank	
13	Curd, lussi, butter milk and separated milk	
14	Earthen pot and articles made of clay	

¹ Substituted by Act No. 2 of 2006.

² Inserted by No. (78), dt 26-09-2006 w.e.f. 01-10-2006. "Agricultural implements" notified by No. (80) dt. 27-09-2006 w.e.f. 01-10-2006.

³ Inserted by No. (25), dt. 07-04-2006, w.e.f. 01-04-2006.

⁴ Inserted by No. (75), dt. 26-09-2006 w.e.f. 01-10-2006.

15	Electrical energy		
16	⁵ [All varieties of cloth, including khadi cloth and handloom cloth but excluding ⁶ [Silk, silk cloth and hessian cloth]		
17	Firewood excluding Casurina and Eucalyptus, timber		
18	Fishnet and Fishnet fabrics		
19	Fly Ash		
20	(i)	Food grains and cereals of all types excluding ⁷ [paddy	
	(ii)	Pulses	
21	Fresh milk and pasturised milk		
22	Fresh plants, saplings and fresh flowers		
23	Fresh Vegetables (including potatoes and onion) and fruits		
24	Garlic and ginger (excluding dried ginger)		
25	Goods on which duty is or may be levied under the Chhattisgarh Excise Act, 1915 (No. 2 of 1915) other than medicinal and toilet preparations specified in the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (No. 16 of 1955).		
26	Gur & Jaggery		
27	Handicraft made out of wrought iron and bell metal		
28	Human blood including blood components.		
29	Husk including groundnut husk and bran		

⁵ Substituted by No. (23), dated 07-04-2006 w.e.f. 01-04-2006, for words "Fabrics on which Additional Excise Duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986) and all varieties of khadi cloth, (handloom cloth) but excluding silk, silk cloth and hessian cloth."

⁶ Omitted by No. (54) dt. 03-06-2006, wer 01-04-2006.

⁷ Paddy exempted from Purchase Tax (i) if used in Mfg. of Poha, Murmura or Lai (ii) if used in Mfg. of rice and sold in interstate or export out of India (iii) from VAT if sold by registered dealer against declaration when paddy used for above purposes for the period upto 31-03-2007 by No. (29) dt. 12-04-2006, upto 31-03-2008 by No. (7) dt. 30-03-2007, upto 31-03-2009 by No. (27) dt. 31-03-2008, upto 31-03-2010 by No. (17) dt. 24-02-2009 and upto 31-03-2011 by No. (26) dt. 26-03-2010

	of cereals ⁸ [and de-oiled cake including soya meal]	
30	Indigenous handmade musical instruments	
31	Kumkum, bindi, alta and sindur	
32	Leaf plates and cups pressed or stitched (Done and Pattal)	
33	Meat including flesh of poultry, fish, prawn, and other aquatic products when not cured or frozen or sold in sealed containers; eggs and livestock and animal hair	
34	Muddas made of sarkanda	
35	National Flag	
36	Non- judicial stamp paper and plain paper, commonly known as cartridge paper, sold by Government treasuries. Postal items like envelope, post card etc. sold by Government, rupee note when sold to the Reserve bank of India and cheques sold loose or in book form	
37	Organic manure including dung (Gober)	
38	Papad	
39	Poha, Murmura and Lai	
40	Rakhi	
41	Raw wool	
42	Sabai grass and rope made of sabai grass	
43	Salt (branded or otherwise)	
44	Seeds of all types other than methi, dhaniya and the seeds which are covered by the term "oil seeds" specified in Section 14(vi) of the Central Sales Tax Act,1956 (No. 74 of 1956)	
45	Semen including frozen semen	
46	Silk worm laying cocoon and raw silk	
47	Sirali, bageshi, barroo, date leaves, baskets, tattas, fans, curtatins, matting and other goods made thereof, handmade sooma and germa, handmade barahi of leather, utensils and decorative articles	

⁸ Inserted by No. (55) dated 14-06-2006.

	made only of bamboo and fibrous plants like sabai / shishal	
48	Slate, Slate pencils and chalk stics	
49	⁹ [Sugar and Khandsari excluding mishri, chironji and batasha]	
50	Tender green coconut	
51	Toddy, Neera and Ark	
52	¹⁰ [Tobacco manufactured or un-manufactured, cured or uncured and tobacco products including cigarettes, cigars, cheroots and bidis, and gudakhu]	
53	Unbranded broomsticks (Jhadoo, Phoolbahari)	
54	Water other than	
	(i)	Aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water, And
	(ii)	Water sold in sealed container
¹¹ [55]	Mosquito net	
¹¹ [56]	Hand made soap	
¹¹ [57]	Sprinkler and drip system and spares parts thereof	
¹² [58]	Power operated agriculture implements as notified by the State	
¹³ [58]	Mehandi	
¹³ [59]	Footwear made of plastic and rubber, the	

⁹ Substituted by No. (23), dated 07-04-2006 w.e.f. 01-04-2006, for words "Sugar and khandsari on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986), excluding mishri, chironji and batasha."

¹⁰ Entry No. 52 omitted by CG Vat (Amendment) Ordinance, 2007 (No. 2 of 2007).

Earlier entry No. 52 substituted by No. (23), dt. 07-04-2006 w.e.f. 01-04-2006. Which stood as under: "Tobacco manufactured or un-manufactured, cured or uncured and tobacco products including cigarettes, cigars, cheroots and bidis, on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986) and gudakhu."

¹¹ Inserted by No. (9), dt. 02-04-2007 w.e.f. 01-04-2007.

¹² Inserted by No. (20), dt. 02-04-2007 w.e.f. 01-04-2007. "Power operated agricultural implements" notified by No. (21) dt. 02-04-2007 w.e.f. 01-04-2007.

¹³ Entry No. 58 to 62 inserted by No. (15), dt. 28-03-2008 w.e.f. 01-04-2008. Entry No. 58 was earlier inserted by No. (20), dt. 02-04-2007 requires renumbering as 58-A.

	maximum retail sale price of which does not exceed rupees one hundred fifty.	
¹³ [60]	Tin-box and tin-trunk	
¹³ [61]	Local origin flooring stone	
¹³ [62]	Helmet	
¹⁴ [63]	Liquefied petroleum gas for domestic use]	

¹⁴ Inserted by No. (39), dt. 26-06-2008 w.e.f. 26-06-2008.

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¹⁵SCHEDULE II

(See section 8)

Part I

S. No.	Description of goods	¹⁶ [Rate of tax u/s 8 (percent)]
(1)	(2)	(3)
1	Articles of gold and silver including coins, bullion and specie.	1
2	Gold, silver and platinum ornaments and jewelry of personal wear.	1
3	Precious metals that is to say gold, silver, platinum, osmium, palladium, rhodium, ruthenium and alloy of any of them. Explanation:- For the purpose of this entry, an alloy of precious metal means a precious metal of fineness of not less than 50 percent.	1
4	Precious stones such as diamonds, emeralds, ¹⁷ [robberies], pearls and sapphires, whether sold loose or as forming part of any article in which they are set.	1

¹⁸[Part II]

S. No.	Description of goods	[Rate of tax u/s 8 (percent)]
(1)	(2)	(3)
1	Acid oil, Fatty acid, oil sludge, soap stock, lecithin	5
2	Additives of petrol and diesel	5
3	Agricultural implements, not operated manually or not driven by animal	5

¹⁵ Substituted by Act (No. 2 of 2006)

¹⁶ Words and figures substituted by Act. (No. 26 of 2006)

¹⁷ "Robberies" need corrigendum as "Rubies"

¹⁸ The figure "4" substituted by figure "5" in Part II of Schedule II in respective entries as amended by No. (44-A) dt. 26-12-2009, wef 01-01-2010, except entry No. 10, 36, 40, 46, 63, 66, 82, 91 and 101

4	All equipments for communications such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	5	
5	All Intangible goods like copyright, patent, rep license	5	
6	(i)	All kinds of bags including HDPE, LDPE and PP woven sacks.	5
	(ii)	All kinds of ropes and twines including jute twine.	5
	(iii)	All goods for use as containers and packing materials	5
7	All kinds of chemicals, acids and sulphur	5	
8	All kinds of bricks including ¹⁹ [fly ash bricks], refractory bricks and ashphaltic roofing, earthen tiles	5	
9	All processed fruits including fruit jams, jellies, pickles, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise)	5	
²⁰ [10]	(a) All types of ²¹ [yarn (other than cotton yarn, cotton and silk yarn in hank) yarn waste and sewing thread.	5	
	(b) Cotton yarn (other than cotton yarn in hank)	²² [4]	
11	Aluminum conductor steel reinforced	5	

¹⁹ "Fly Ash bricks" exempted from tax upto 31-03-2007 by No. (15) dt. 30-03-2006, upto 31-03-2008 by No. (7) dt. 30-03-2007, upto 31-03-2009 by No. (27) dt. 31-03-2008, upto 31-03-2010 by No. (17) dt. 24-02-2009 and upto 31-03-2011 by No. (26) dt. 26-03-2010

²⁰ "All types of yarn other than cotton and silk yarn in hank and sewing thread" in original entry "and yarn waste inserted by No. (77) dt. 26-09-2006, wef 01-10-2006 and entry No. 10 substituted by No. (44-A) dt. 26-12-2009, wef 01-01-2010.

²¹ Kosa yarn exempted from tax for the period upto 31-03-2007 by No. (15) dt. 30-03-2006, upto 31-03-2008 by No. (7) dt. 30-03-2007, upto 31-03-2009 by No. (27) dt. 31-03-2008, upto 31-03-2010 by No. (17) dt. 24-02-2009 and upto 31-03-2011 by No. (26) dt. 26-03-2010.

²² Inserted by No. (44) dt. 26-12-2009, wef 01-01-2010

	(ACSR)	
12	Aluminum, Aluminum alloys, their products (including extrusions) not elsewhere mentioned in this schedule or in any other schedule	5
13	All utensils including pressure cookers/pans except utensils made of precious Metals	5
14	Areconut powder and betel nut	5
15	Article made of rolled gold, imitation gold ²³ [and imitation jewellery]	5
16	Biogases	5
17	Bamboo	5
18	Bearings	5
19	Bed sheets, pillow covers and other made ups	5
20	Beltings	5
21	Bicycles, tricycles, cycle rickshaws, parts, tyres and tubes and accessories Thereof	5
22	Biomass briquettes	5
23	Bitumen (coal-tar)	5
24	Bone meal	5
25	Bulk drugs	5
26	Candles	5
27	²⁴ [Capital goods as notified by the state government]	5
28	Castor oil	5
29	Castings of all metals	5
30	Chemical fertilisers, bio fertilisers including micro nutrients, plant growth promoter, plant nutrients, herbicides, rodenticides, pesticides, weedicides and insecticides	5
31	Centrifugal and monobloc submersible pumps and parts thereof	5
32	Clay including fire clay, fine china clay and ball clay	5
33	Coal ash of all types and coal powder	5
34	Coffee beans and seeds, cocoa pod, green	5

²³ Inserted by No. (26), dt. 07-04-2006 w.e.f. 01-04-2006.

²⁴ Capital goods as notified by the state government by No. (45) dt. 28-04-2006, wef 01-04-2006

	tea leaf and chicory	
35	Coir and Coir products excluding coir mattresses	5
36	²⁵ [Computer Stationery]	
37	Cotton and cotton waste	5
38	Crucibles	5
39	Cups, ²⁶ [plates] and glasses of paper and plastics	5
40	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956, other than those specified in schedule I	4
41	Dehydrated vegetables and vegetable mushrooms Processed vegetables	5
42	²⁷ [Drugs and medicines including vaccine, syringes and dressings medicated ointments produced under drug license]	5
43	Dyes including acid dyes and basic dyes	5
44	Edible oil, vegetable oil, oil cake and de-oiled cake	5
45	Electrodes	5
46	²⁸ [Exercise books, graph book and laboratory note book]	
47	Feeding bottles, nipples	5
48	Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusions of those	5
49	Fibres of all types and fibre waste	5
50	Flour, ²⁹ [atta, maida, suji, besan]	5
51	³⁰ [Fried grams and parched grams]	5
52	Glucose D	5
53	Hand pumps and spare parts.	5

²⁵ Omitted by No. (57), dt. 03-06-2006 w.e.f. 01-04-2006.

²⁶ Inserted by No. (57), dt. 03-06-2006 w.e.f. 01-04-2006.

²⁷ Entry deleted by No. (35) dt. 13-04-2006 and inserted by No. (43), dt. 28-04-2006 w.e.f. 01-04-2006.

²⁸ Omitted by No. (57), dt. 03-06-2006 w.e.f. 01-04-2006.

²⁹ Exempted Atta, maida, suji, besan from tax for the period upto 31-03-2007 by No. (15) dt. 30-03-2006, upto 31-03-2008 by No. (7) dt. 30-03-2007, upto 31-03-2009 by No. (27) dt. 31-03-2008, upto 31-03-2010 by No. (17) dt. 24-02-2009, and upto 31-03-2011 by No. (26) dt. 26-03-2010

³⁰ Fried grams and parched grams exempted from tax upto 31-03-2011 by No. (29) dt. 26-03-2010., wef 01-04-2010

54	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower	5
55	Honey	5
56	Hose pipes	5
57	Hosiery goods	5
58	Ice	5
59	Incense sticks commonly known as ³¹ [agarbatti, dhupkathi or dhupbtti, ³² [dhoop and lobhan	5
60	³³ [Industrial inputs as notified by the state Government.]	5
61	Industrial cables, high voltage cables, XLPE cables, jelly filled cables, optical Fibres	5
62	Insulators	5
63	IT products including computers, telephones, ³⁴ [mobile, handsets/cellular telephones and parts thereof], Teleprinter and Wireless equipment and parts thereof ³⁵ [DVD & CD]	5
64	Kattha	5
65	Kerosene lamp/ lantern, petromax, glass chimni	5
66	³⁶ [Kerosene oil sold through PDS]	
67	Khoa (Mawa)	5
68	Knitting wool	5

³¹ Exempted from tax for the period upto 31-03-2007 by No. (15) dt. 30-03-2006, upto 31-03-2008 by No. (7) dt. 30-03-07, upto 31-03-2009 by No. (27) dt. 31-03-2008, 31-03-2010 by No. (17) dt 24-02-2009 and upto 31-03-2011 by No. (26) dt. 26-03-2010

³² Exempted from tax for the period upto 31-03-2007 by No. (15) dt. 30-03-2006, upto 31-03-2008 by No. (7) dt. 30-03-07, upto 31-03-2009 by No. (27) dt. 31-03-2008, 31-03-2010 by No. (17) dt 24-02-2009 and upto 31-03-2011 by No. (26) dt. 26-03-2010

³³ Industrial inputs as notified by the state Government by No. (46) dt. 28-04-2006, wef 01-04-2006

³⁴ "Mobile handsets" omitted by No. (44-A) dt. 26-12-2009 and words "mobile handsets and cellular telephones and parts thereof" substituted by No. (47) dt. 31-12-2009, wef 01-10-2010.

³⁵ Inserted by No. (26), dt. 07-04-2006 w.e.f. 01-04-2006.

³⁶ Omitted and inserted in Sr.No. 7 of Part-III of Schedule-II (35) dt. 13-04-2006 w.e.f. 01-04-2006, and renumbered as S. N. 6 in Part III of Schedule II by No. (43) dt. 13-04-2006, wef 01-04-2006.

69	Lignite	5
70	Lime, lime stone, products of lime	5
71	Linear alkyl benzene	5
72	Lottery tickets	5
73	Maize starch, maize gluten, maize germ and oil	5
74	Medical equipments/devices and implants	5
75	Mixed PVC stabilizer	5
76	News print	5
77	Niwars	5
78	Nepa slabs (Rough flooring stones)	5
79	Nuts, bolts, screws and fasteners	5
80	Old and second hand cars	5
81	Ores and minerals	5
82	³⁷ [Paper & paper board]	
83	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, Slack wax	5
84	Pens of all kinds including refills	5
85	Petrochemicals	5
86	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes ¹⁴ [and fittings thereof]	5
87	Plastic Footwear including hawai chappal and straps thereof	5
88	Plastic granules, plastic powder and master batches	5
89	³⁸ Porridge	5
90	Printed material including diary, calendar	5
91	³⁹ [Printing ink excluding toner and cartridges]	
92	Processed meat, poultry and fish	5
93	Pulp of bamboo, wood and paper	5
94	Rail coaches, Engines, Wagons and part	5

³⁷ Omitted by No. (57), dt. 03-06-2006.

³⁸ Inserted by No (57), dt. 03-06-2006 w.e.f. 01-04-2006 and exempted from tax for the period upto 31-03-2007 by No. (15) dt. 30-03-2006, upto 31-03-2008 by No. (7) dt. 30-03-07, upto 31-03-2009 by No. (27) dt. 31-03-2008, upto 31-03-2010 by No. (17) dt 24-02-2009 and upto 31-03-2011 by No. (26) dt. 26-03-2010

³⁹ Omitted by No. (57), dt. 03-06-2006 w.e.f. 01-04-2006.

	thereof	
95	Readymade garments	5
96	Renewable energy devices and spare parts	5
97	Sand (river sand) and grit	5
98	Sewing machines, its parts and accessories	5
99	Ship and other water vessels	5
100	Safety matches	5
101	⁴⁰ [Silk fabrics excluding handloom silk]	
102	Skimmed milk, milk powder and UTH milk	5
103	Solvent oils other than organic solvent oil	5
104	Spectacles, parts and components thereof, contact lenses and lens cleaner	5
105	Spices of all varieties and forms including cumin seed, aniseed, turmeric, dry chillies and hing (asafoetida)	5
106	Sports goods and articles excluding apparels and footwear	5
107	Stainless steel sheets not falling under declared goods	5
108	Starch	5
109	Tamarind, tamarind seed and powder	5
110	Tea	5
111	⁴¹ [Tools as notified by the State Government]	5
112	⁴² [Tractors, harvesters and attachment and parts including tyre and tube thereof]	5
113	Transformers	5
114	Transmission wires and towers	5
115	Umbrella except garden umbrella	5
116	Vanaspati (Hydrogenated Vegetable oil)	5
117	Wet dates	5
118	⁴³ [Stationery as notified by the State Government]	5

⁴⁰ Omitted by No. (24), dt. 07-04-2006 w.e.f. 01-04-2006.

⁴¹ Substituted by No. (77), dt 26-09-2006 w.e.f. 01-10-2006, for the words "Tools", and notified by No. (79), dt. 27-09-2006, w.e.f. 01-10-2006.

⁴² For the words "Tractors, harvesters and attachment and parts thereof" substituted by No. (76), dt. 26-09-2006 w.e.f. 01-10-2006

⁴³ For the words "Writing instruments, geometry boxes, crayons, pencil, sharpeners and writing ink" substituted by No. (57), dt. 03-06-2006 w.e.f. 01-04-2006 and notified by No. (58) dt. 13-06-2006, w.e.f. 01-04-2006.

44[119]	Buckets made of iron and steel, aluminium, plastic or other materials excluding those made of precious materials	5
30[120]	Phenyl	5
45[121]	H.D.P.E. Woven fabrics and tarpaulin	5
31[122]	Toys excluding electronic toys	5
46[123]	Photographic paper	5
47[124]	Stay sets, transmission line fittings and clamps for distribution line	5
48[125]	49(Battery operated electric vehicle)	5
126	Plastic Comb	5
127	Nail Polish the selling price of which does not exceed rupees ten	5
128	Compact Fluorescent Lamps	5
129	Audio Cassette	5
130	Barbed wire	5
131	Cement Concrete Pole]	5
50[132]	Un-manufactured tobacco and Bidi	5
51[133]	Industrial cables (High Voltage cable, plastic coated cable, jelly-filled cable, optical fiber cable).	5

Part III

S. No.	Description of goods	Rate of tax u/s 8 [percent]
(1)	(2)	(3)
1	Diesel	52[25]
2	Petrol	53[25]

44 Entry no. 119 & 120 inserted by No. (57), dt. 03-06-2006 w.e.f. 01-04-2006.

45 Entry no. 121 & 122 inserted by No. (77), dt. 26-09-2006 w.e.f. 01-10-2006.

46 Entry inserted by No. (72), dt. 26-09-2006 w.e.f. 01-10-2006.

47 Entry inserted by No. (81), dt. 29-09-2006 w.e.f. 01-10-2006.

48 Entry 125 to 131 words " Mehandi" inserted by No. (10), dt. 02-04-2007 w.e.f. 01-04-2007.

49 Substituted for words "Mehandi" by No. (17), dt. 28-03-2008 w.e.f. 01-04-2008.

50 Entry inserted by No. (33), dated 24-05-2007 w.e.f. 21-05-2007.

51 Entry inserted by No. (33), dated 31-05-2008 w.e.f. 01-06-2008.

52 "22" substituted by No. (40) dt. 26-06-2008, wef 26-06-2008, again "25" substituted by No. (31) dt. 30-05-2009, wef 01-06-2009

3	Aviation turbine fuel other than those specified in clause (ii-d) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	25
4	Natural gas	25
5	Tendu leaves	25
⁵⁴ [6	Kerosene oil sold through PDS	4]

⁵³ "22" substituted by No. (40) dt. 26-06-2008, wef 26-06-2008, again "25" substituted by No. (31) dt. 30-05-2009, wef 01-06-2009

⁵⁴ Originally inserted in S. No. 7 by No (35) dt. 13-04-2006 w.e.f. 01-04-2006, renumbered as S.N. 6 by (43), dt. 13-04-2006 w.e.f. 01-04-2006. S.N. 7 stood for : "Drugs and medicines including vaccine, syringes and dressings, medicated ointments produced under drug license" which find place in entry 42 of Part II of Schedule II by No. (43), dt. 13-04-2006 w.e.f. 01-04-2006.

Part IV

S. No.	Description of goods	Rate of tax u/s 8 [percent]
(1)	(2)	(3)
1.	⁵⁵ [All other goods not included in schedule I and in part I, part II and part III of this schedule]	⁵⁶ [14]

⁵⁵ Substituted for words "All other goods not covered by schedule I and schedule II" by Act (No. 26 of 2006)

⁵⁶ The figure "12.5" substituted by figure "14" in Part IV of Schedule II by No. (44-A) dt. 26-12-2009, wef 01-01-2010

⁵⁷[SCHEDULE - III]

S. No.	Description of goods
1	Petrol, diesel, aviation turbine fuel, natural gas, kerosene, liquefied petroleum gas and compressed
2	Capital expenditure on land and civil construction for use in manufacture or trade, including office building and other related constructions.
⁵⁸ [3]	Second hand capital goods.
4	Furniture and Fixtures including air conditioners and refrigerators.
5	Motor cars, two wheelers, parts and accessories thereof.
6	Capital goods used in generation of energy/ power including captive power plant.
7	Capital goods used in manufacture, providing service or trading activities not liable to tax under the act
⁵⁹ [8]	Such other goods, as may be notified by the State Government.]

⁵⁷ Substituted by Act (No. 2 of 2006).

⁵⁸ On Purchase of Second hand capital goods not allowed for ITR by No. (12), dt. 02-04-2007 w.e.f. 01-04-2007.

⁵⁹ Coal including coke in all its forms, but excluding charcoal' notified for entry no. 8 of schedule by No.(46), dt. 10-12-2007 w.e.f. 10-12-2007