

# THE UTTAR PRADESH VALUE ADDED TAX ACT, 2008

As Amended by notification no 857 dt July 08, 2013

SCCHEDULE-I	
(See clause (b) of section-7 of Uttar Pradesh Value Added Tax Ordinance, 2007)	
List of Exempted goods	
S.no.	Name and description of goods
1	2
1.	<p>Agricultural implements including sprayers &amp; drip irrigation equipments - manually operated or animal driven or tractor or power driven; spare parts and accessories thereof.</p> <p>(A) Agricultural implements - manually operated or animal driven - hand hoe or khurpa, sickle, spade, baguri, hand-wheel hoe, Budding / grafting knife, secateur, pruning shear or hook, hedge shear, sprinkler, raker, sprayer, duster and sprayer-cum-duster, kudali or kudal, garden fork, garden hatchet, lopper, axe shovel, bill hook (single edge or double edge), soil injector, jandra, wheel barrow, winnowing fan or winnower, dibbler, gandasa, puddler, leveller or scoop, scraper, fertilizer seed broadcaster, sheller, groundnut decorticator, manure or seed screen, flame gun, seed grader, tasla, tangli, yoke, plough, harrow, cultivator or trifali, seed drill, fertilizer drill, seed-cum-fertilizer drill, planter, plank or float, ridger, ditcher, bund former, thresher or palla, transplanter, chaff cutter, Persian wheel and bucket chain or washer chain, crop yield judging hoops, pur or mhot, carts, reaper, mower, sugar cane crusher, cane juice boiling pan and grating roller and crowbar; Animal driven cart, tyre and tube thereof; <b>Treadle Pump (Paddle Pump)</b>.</p> <p>(B) Agricultural implements – Tractor or power driven - plough, harrow, cultivator or tiller, seed drill, fertilizer drill or fertilizer-cum-seed drill, fertilizer broadcaster, planter, plank or float, leveller or scoop, bund former, ridger, puddler, ditcher, cage wheel, sprayer, duster or sprayer-cum-duster, roller, hoe, rotary hoe or rotovetor, reaper or mower, potato harvester or spinner, groundnut digger, shaker, thresher, chaff cutter, groundnut decorticator, seed grader, winnower, seed treater, poultry feed grinder and mixer, and transplanter.</p>
2.	Aids and implements including motorized/non-motorized tricycle used by handicapped persons.
3.	Animal shoenails, Nalkhuri and nails used in nalkhuri
4.	Aquatic feed; poultry feed including balanced poultry feed; cattle feed including balanced cattle feed; and cattle fodder including green fodder, chuni, bhushi, chhilka, choker, javi, gower, de-oiled rice polish, de-oiled rice bran, de-oiled rice husk, de-oiled paddy husk or outer covering of paddy ; aquatic, poultry and cattle feed supplement, concentrate and additives thereof ; wheat bran and deoiled cake but excluding oil cake; rice polish; rice bran and rice husk; Sanai and dhaincha
5.	All kinds of bangles except those made of items described in schedule III; ghunghroo and ghanti of brass; Mukut of statue, trishul, gharial, hawan kund, ghanta, majira, aachmani made of copper or brass Ornaments made of any metal or alloy other than gold or silver or any alloy thereof
6.	Betel leaves, Paan both prepared and unprepared
7.	Books and periodicals & journals including Braille books; maps; chart & globe; Workbooks bearing the name of the author thereon or prescribed in the syllabus of any Educational Board or Council; (Omitted)
8.	Coarse grains that is to say jowar, maize (macca), ragi, bajra, kodon, barley and kutu, ramdana, singhara (whether fresh, dried or boiled), kutu flour and singhara flour; Sawan, mandua, kakun and manjhari(ankari)
9.	Condoms and contraceptives, Oral contraceptive pills
10.	Cotton yarn in hanks and cones, silk yarn in hanks and cones; Poly cotton roving (puni) and slibers; Cotton newar, hand spun yarn, handloom newar; baan made of kaans, moonj or sunn
11.	Charkha, Amber Charkha, Handlooms (including pitlooms, frame looms, light shuttel looms, and paddle looms); implements used in the production of khadi / khaddar, handloom fabrics and parts thereof ; Khadi fabrics of all kinds, Gandhi Topi, Khadi Garments and Khadi made-ups including unfilled Rajai, unfilled Gaddey, unfilled Gaddi , unfilled pillow
12.	Curd, Lassi, butter milk, fresh milk, pasteurised milk and separated milk.
13.	Electrical energy ; Windmill for water pumping and for generation of electricity; Lantern and Lamps using kerosene oil and their chimney but excluding gas lantern, petromax and stove and their parts, accessories and components Liquid petroleum gas for domestic use as defined under section 14 of the Central Sales Tax Act, 1956
14.	Earthen pot and all other goods of clay made by kumhars (potters) excluding ceramic pots and articles; Dung and upla made of dung; earthen roofing tiles (khaprail and naali)
15.	Fire wood except Casurina & Eucalyptus timber.
16.	Fresh plants, saplings and fresh flowers.
17.	Fried and roasted grams.

18.	Fishnet, fishnet fabrics, fish seeds, prawn / shrimp seeds.
19.	Fresh vegetables and fresh fruits including fresh mushroom, potato, onion, garlic and ginger; fresh cane juice and fresh fruit juice other than those sold in sealed or tinned container or in hotels and restaurants.
20.	Human Blood & blood plasma.
21.	Silk Fabrics; Handloom cloth of all kinds; handloom shawls & lois whether plain, printed, dyed or embroidered; <i>Dhoties and Sarries; textiles of following varieties manufactured on powerloom excluding the items described in schedule-II:-</i> (a) cotton fabrics of all varieties; (b) rayon or artificial silk fabrics, including staple fibre fabrics of all varieties; (c) woolen fabrics of all varieties; (d) fabrics made of a mixture of any two or more of the above fibres, viz. cotton, rayon, artificial silk, staple fibre or wool, or of a mixture of any one or more of the said fibres with pure silk fibre; (e) canvas cloth.
22.	<b>Indigenous handmade musical instruments and Indigenous musical instruments as Dholak, Tabla, taal, Mridang, Bachkana, Kongo, Dhol, Damru and Tuntuna;</b> Umbrella except garden umbrella and parts thereof .
23.	Kumkum, Bindi, Alta & Sindur, roli, mahawar, mehndi leaves and its powder, kajal, surma, hairpins, hairband, hair clip, (other than that of precious metal), rubber band , safety pin , chutila, bichhia and rakhi ; Moonga or moti made of glass
24.	Meat, fish, prawn & other aquatic products (when not cured or frozen); eggs and livestock.
25.	National Flag, News paper, newsprint when sold to news paper publishers; flag, poster, banner, token and goods of like nature related with Armed Forces Flag Day celebrated on December seven
26.	Gypsum, Organic manure and bio-fertilizers; Zinc sulphate fertilizer and micro-nutrient mixtures; phosphatic and potash components of all chemical fertilizers described under the Fertilizer (Control) Order, 1985 as amended from time to time. The value of phosphatic and potash components of a chemical fertilizer shall be determined according to guidelines issued by the Department of Agriculture, Uttar Pradesh, from time to time.
27.	Papar, aam papar, kachri made of rice, sewaiyan, mungauri and bari including soyabean mungauri and soyabean bari.
28.	Prasad, bhog or mahabhog, panchamrit, misri, batasa, vibhuti sold by religious institutions; Batasha, illaichidana, gatta, kambat Charas; bura, <b>Kuliya made of khandsari sugar.</b>
29.	Non-judicial stamp paper sold by Govt. Treasuries, Postal items like envelope, postcard etc. sold by Govt., rupee note when sold to the Reserve Bank of India & Cheque, loose or in the book form.
30.	Raw wool including animal hair.
31.	Semen including frozen semen; Bones, horns and hooves
32.	Slate and slate pencils; takthi; Chalk stick and chalk powder ; Blackboard, jharan(duster)
33.	Silk worm laying cocoon & raw silk.
34.	All seeds including seeds of oilseeds (w.e.f.11-02-2009)
35.	Tender green coconut; Coconut containing water
36.	Bun, rusk, bread excluding pizza bread; Atta, Maida, Suji, <b>Besan including besan made of pea;</b> Gur, jaggery & edible variety of rab gur; Khandsari; Porridge; beehive; Sugar as defined in section 14 of the Central Sales Tax Act, 1956.
37.	Salt (branded or otherwise); Kala namak; sendha namak.
38.	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container.
39.	Items covered by PDS (except Kerosene).
40.	Sacred thread (commonly known as yagyopavit), Wooden kharaun
41.	Incense sticks commonly known as agarbati, dhupkathi or dhupbatti, hawan samagri including dhup agarbatti, sambrani or lohvana; rudraksh, rudraksh mala, tulsi kanthi mala; gulab jal and kewra jal.
<b>GOODS OF LOCAL IMPORTANCE</b>	
42.	Chikan Products and Benarasi silk sarees, kalavattu Embroidery or Zari articles that is to say : lackha, thapa, gokharu, imi, zari, kasab, salma, dabaka chumki, gota, sitara, nagsi, kora, badia gizai, including their cutting, waste and garlands of zari (3)
43.	Kite,manjha for flying kites.
44.	Kirpan; religious pictures not for use as calendar.
45.	Muddhas made of sarkanda, phool bahari jhadoo and unbranded broomsticks ; Juna used for cleaning

46.	Puffed rice, commonly known as Poha, Murmura and lai; Muri; flattened or beaten rice commonly known as Chiwra; parched rice commonly known as khoi; parched paddy or rice coated with sugar or gur commonly known as Murki; and Sattu.
47.	Handmade glass phials of capacity not more than 25 ml. manufactured by himself.
48.	Handloom durries; handwoven tat pattis, Gudris; Hand made woolen and hand made silk carpets; Handmade papers; <i>Gamchha, unstitched bed sheets and Khesh.</i>
49.	Handicrafts including wooden handicrafts and cane handicrafts but excluding wooden furniture and cane furniture; marble idols with maximum retail price of rupees six hundred condition that such marble idols are manufactured without using electrical energy; marble handicraft goods; Koramal; Wood carving.
50.	Leaf plates and cups excluding pressed or stitched.
51.	Wooden toys; Lac and Shellac including paseva, mulamma, button lac and kiri; Sports goods excluding apparels, Sports footwear, Physical Exerciser and Fitness Equipments; Stop clock.
52.	Footwear with maximum retail price of rupees three hundred or less excluding plastic footwear; hawai chappal and straps thereof.

SCHEDULE-II	
(See clause (a) of sub -section-(1) of section-4 of the Uttar Pradesh Value Added Tax Ordinance,2007)	
Name and description of goods	
Part-A	
S.no.	List of goods taxed at 4%
1	2
1.	Acids
2.	All equipments for communication such as private branch exchange (PBX) & Elect. Private Automatic Branch Exch.(EPABX), teleprinters, wireless equipments and parts thereof .
3.	All intangible goods like copyright, patent, rep. license etc; Transfer of right to use of goods
4.	All metal casting including unfinished and unmachined manhole covers; chains made of any metals or alloy other than those made of items described in Schedule III.
5.	Marble goods excluding marble idols with maximum retail price of rupees six hundred on condition that such marble idols are manufactured without using electrical energy and also excluding marble handicraft goods; deepak made of brass & copper; statue made of brass; woolen carpet; cup, trophy, badge, medal and shield; scissor, ustra used by barbers; padlock; Rampuri chakoo.
6.	All types of yarn other than cotton & silk yarn in hank; sewing thread ; cotton waste yarn.
7.	All utensils including pressure cookers / pans except utensils made of precious metals, Ceramicwares and glasswares; Art brass ware and ingots (guilli); <b>Spoon</b>
8.	Aluminium conductor steel reinforced (ACSR).
9.	Arecanut powder and betel nut; meethi supari
10.	Audio & video cassettes.
11.	Articles (other than ornaments) made of rolled gold and imitation gold .
12.	Bagasse, Sawdust
13.	Bamboo, Bans ki tilli(phatti )
14.	Basic chromium sulphate, sodium bichromate, bleach liquid.
15.	Bearings including plummes blocks, housing for bearing locate rings and covers adopter with drawl sleeves locknuts , lock washers clamps and rolling elements.
16.	Bed sheets ( <i>other than unstitched bed sheets</i> ), pillow cover & other textile made ups.
17.	Beedi leaves and Tendu leaves.
18.	Beltings of all kinds.
19.	Bicycles, tricycles, cycle rickshaws & parts, components, accessories, tyres & tubes thereof.
20.	Chemical fertilizers, except those which are described in entry no. 26 of the schedule-I; micro-nutrients and also plant growth promoters & regulators, herbicides, rodenticide, insecticide, weedicide and pesticides.
21.	Bio-mass briquettes.
22.	(Omitted)
23.	Bone meal, Crushed bone, bone sinews, bone grist
24.	Buckets made of iron & steel, aluminium, plastic or other materials (except precious materials); Other conveyance articles of plastic

25.	Candles
26.	(Omitted)
27.	Castor oil.
28.	Centrifugal pumps, monoblock pumps, submersible pumps, diesel engine pumps sets upto 10 Horse Power and parts thereof including hose-collar, hose sockets, hose connector, hose click, hose nipple, foot valve and delta starter for water handling.
29.	Chemicals including caustic soda, caustic potash, soda ash, bleaching powder, sodium bicarbonate, sodium hydro sulphate, sulphate of alumina, sodium nitrate, sodium acetate, sodium sulphate; acid slurry, trisodium phosphate, sodium tripoly phosphate, sodium silicate, sodium meta silicate, carboxymethyl cellulose, sodium sulphide, acetic acid, sodium bisulphite, oxalic acid, sodium thiosulphate, sodium sulphite, sodium alginate, benzene citric acid, diethylene glycol, sodium nitrate, hydrogen peroxide, acetaldehyde, pentaerythritol, sodium alpha olefin, sulphonate, sodium formate, chemical components and mixture and all other chemicals not specified elsewhere in this schedule or any other schedule.
30.	Clay including fire clay, fine china clay and ball clay.
31.	Coal tar, tar coal and charcoal.
32.	Coconut in shell & separated kernel of coconut other than kopra.
33.	Coffee beans & seeds, cocoa pod & beans, green tea leaf & chicory
34.	Coir & Coir products excluding coir mattresses.
35.	Combs.
36.	Computer stationery.
37.	Cotton & cotton waste; Textile waste and Absorbent cotton wool
38.	Crucibles.
39.	Cups and glasses of paper & plastics; and Mats
40.	Iron and steel, coal and coke in all its forms, crude oil, hide and skin (excluding animal hair), and jute as defined under section 14 of the Central Sales Tax Act, 1956.
41.	Drugs and Medicines excluding medicated soap, shampoo, antiseptic cream, face cream, masage cream, eye jel and hair oil but including vaccines, syringes and dressing, medicated ointments, light liquid paraffin of IP grade; Chooran; sugar pills for medicinal use in homeopathy; human blood components; C.A.P.D. Fluid; Cyclosporin.
42.	All dyes not specified elsewhere in the schedule.
43.	Edible oils & oilcake.
44.	Electrodes & welding equipments.
45.	Embroidery machines, embroidery needles
46.	Exercise book, graph book, laboratory note book ; School bag, greeting cards and calendars
47.	Feeding bottles & nipples.
48.	Ferrous & non-ferrous metals & alloys, non-metals, such as aluminium, copper, zinc & extrusions of those including Rods, tubes, angles, channels and sections of all size and measurement and rolled products (including sheets, plates and circles of all size and measurement) ; Wires and Wire drawings
49.	Fibres of all types and fibre waste.
50.	Fireclay, coal ash, coal boiler ash, coal, cinder ash, coal powder, clinker, fly ash.
51.	Old, discarded, unserviceable or obsolete machinery, stores and vehicles including waste products
52.	<b>Foodgrains including Paddy, Rice, Wheat.</b>
53.	Glucose; Honey.
54.	Food items supplied to aaganbari centres under ICDS
55.	Parts of Sprinkler Set, namely, -QRC Bands, QRC Service Saddle, QRCT , Sprinkler Nozzle, QRC Pump Connector and QRC & Cap.
56.	Hand pumps, spare parts & fittings thereof.
57.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.
58.	Cane Furniture
59.	Hose pipes and fittings thereof
60.	Hosiery goods.
61.	Hurricane lanterns, petromax, accessories, components and parts thereof.
62.	Rice polish, rice bran and rice husk.
63.	(Omitted)
64.	Ice.

65.	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres).
66.	Insulators.
67.	Inverters.
68.	Kattha.
69.	Kerosene oil sold through PDS.
70.	Knitting wool.
71.	Bricks including fly ash bricks and fire clay bricks; maurang; ramraj and geru.
72.	Leaf plates and cups - pressed or stitched (3)
73.	Lignite.
74.	Lime, lime stone, dolomite & other white washing materials not elsewhere mentioned in any other schedule
75.	Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.
76.	List of industrial inputs and packing materials (as mentioned in the Part-C)
77.	Locks of all kinds, their keys and parts thereof.
78.	Maize starch, maize gluten, maize germ and oil.
79.	Medical equipment /devices & implants; I.B. Canula, Scalp Vanset, Surgical Blade, Blood collection tube; Contact lens, spectacle frame, lenses, spectacles excluding sun goggles and sun glasses
80.	Metal alloys, metal powders, metal pastes of all types & grades & metal scrap other than those falling under declared goods.
81.	Milk food & milk products including skimmed milk powder, tinned, bottled or packed; Flavoured milk; UHT milk; milk powder; baby milk food; khoya/ khoa, paneer, cheese, cream, ghee, butter.
82.	Mixed PVC stabilizer.
83.	Plastic footwear ; hawai chappal and straps thereof.
84.	Napa Slabs (Rough flooring stones) & Shahabad stones.
85.	Newars and tapes other than cotton and handloom newar
86.	Non mechanized boats used by fisherman.
87.	Nuts, bolts, screws and fasteners that is to say – hinges, nails, rivets, cotter, cotter pins, staples, panel pins; tel ki kuppi; files used by artisans; Coated and bonded abrasives, jointing materials; Fittings for doors, window and furniture including hinges-butt, piano, narrow, tee, parliament handles for locks, furniture handles, furniture knobs, drawer channel, furniture fitting, furniture hinges, furniture catchers; blue cut taks ,hob-nails, stars, studs, iron heels, bullock and horse shoes and nails; chains of all kinds ;all kinds of metal sections including slotted angles, shelves and accessories; rods, rails ,channels and curtain fittings; tower bolts, handles, aldrops, window stay, gate hook, door stopper, brackets, card clamp, clips, corners, washers, eyelets, hooks and eyes, hangers, hasps, pegs, pelmet fittings, sliding door fittings, stoppers, suspenders, springs, magic eyes, trolley wheels, pulleys and holdfasts; wire brushes.
88.	Oilseeds.
89.	Ores and minerals.
90.	Packing cases and packing materials including cork, cork sheets, gunny bags, HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics; Hessian cloth, Hessian based paper, Polythene and Hessian based paper; high density polythene fabric based paper and bituminized water proof paper, jute twine; polythene and plastic bags including LDPE plastic bags for milk pouches; Tin containers, shooks, tea chests, waste paper, wooden boxes, wooden shavings, wooden crates, wooden cable drums, All types of ropes and strings, envelopes Explanation:- planks, penals, battens, when assembled will form tea chest or packing cases will come under packing cases for the purpose of this entry.
91.	Palm fatty acid.
92.	Paper of all kinds (including newsprint when sold to person other than news paper publishers) and gum tape, whether meant for writing, printing, copying, packing or for any other purpose excluding cellophane, mill board, duplex board and grey board; Metallic jaali, barbed wire, wooden spoon; Cash box.
93.	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax.
94.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC pipes etc. and fittings
95.	Pizza bread.
96.	Plastic granules, plastic powder, master batches and scrap.

97.	Pollution control equipments, instrumental -BOc incubator, COc apparatus, ion analyzer; Air pollution control equipment -filters (fabric filters, bag filters, vaccum filters), electrostatic precipitators, cyclones, scrubbers, particle analyzer (SO <sub>2</sub> , CO, NO <sub>x</sub> , SO <sub>x</sub> , hydrocarbons, chlorine, fluorine, etc.), personal samplers, detectors (for grass), high volume sampler, pressure gauges, timer, filter head assembly, pitet tube, sampling train (for ambient / stack air quality monitoring), smoke meter, mist eliminator.
98.	Polyester & staple fiber yarn.
99.	Photographic paper ; X-ray Film
100.	Printed materials including diary and calendar.
101.	Printing ink excluding toner and cartridges.
102.	Processed or frozen meat, poultry & fish.
103.	<u>Processed or preserved vegetable &amp; fruits including fruit jams, jelly, pickle, fruit squash, paste, fruit drink &amp; fruit juice (whether in sealed containers or otherwise)</u>
104.	Pulp of bamboo, pulp of wood or pulp of raddi paper
105.	Rail coaches, engines & wagons and parts thereof.
106.	<u>Raw cashew</u>
107.	Readymade garments ; Unfilled razai
108.	Renewable energy devices & spare parts.
109.	Sand, gitti, bajri, kankar, stone ballast, stone but not including glazed stone, marble and marble chips.
110.	Rubber, raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex; Reclaimed rubber, all grades and qualities, synthetic rubber.
111.	Safety matches and Handmade safety matches.
112.	Sewing machine, its parts & accessories.
113.	Ship & other water vessels.
114.	Ice Box
115.	Solvent oils other than organic solvent oil; Oil based washing soap other than detergent and toilet soap
116.	Spices and condiments of all kinds including cumin seeds, turmeric, ajwain, haldi, dhania, hing, methi, sonth, kalaunji, saunf, khatai, amchur, long-patta, dal-chini, tej-patta, javitri, jaiphal, pepper, elaichi of all kind, dried chillies, kankaul mirch, ararote, processed or preserved mushroom, khumba and guchchi, gola, goley ka burada, seik narial, til, rai, postadana, magaj of all kinds, kesar; dry fruits.
117.	Brushes other than tooth brush
118.	Starch, sago and sabudana.
119.	Narrow woven fabrics, Non-woven fabrics, Cotton Coated fabrics
120.	Tamarind seeds and tamarind powder.
121.	Tarpaulin.
122.	Tea.
123.	Tools, Aari and kanni used by carpenter and masons
124.	Toys excluding electronic toys.
125.	Tractors, Tractor trolley Harvesters & attachments & parts thereof; Tractor tyres and tubes
126.	(Omitted).
127.	Transmission wire & towers, Telecom tower
128.	X-ray apparatus
129.	Used motor vehicles.
130.	Vanaspoti (Hydrogenated Vegetable Oil).
131.	Vegetable oil including gingili oil and bran oil.
132.	Wet dates.
133.	Cinema Carbons
134.	Wooden crates.
135.	Writing ink.
136.	Writing instruments, geometry boxes, colour boxes, Water colour, pastel colour, Crayons & pencils, sharpeners, Scale and eraser, mathematical survey, mechanical drawing, biological instruments & apparatus, Scientific apparatus and scientific instruments.

137.	Sweetmeat, namkeen and sugar products, <b>Kuliya other than Kuliya made of Khndsari sugar</b> , rewari and gazak.
138.	Toddy, Neera and Arak.
139.	Omitted
140.	All other declared goods.

PART-B	
Sl. No.	List of IT Products taxed at 4%
1.	Word processing machines, Electronic typewriters
2.	Microphones, multimedia speakers, headphones, earphones and combined microphone / speaker sets and their parts
3.	Telephone answering machines and parts thereof
4.	Prepared unrecorded media for sound recording or similar recording or other phenomena including Compact Disk (CD) and Digital Versatile Disk DVD, recorded CD and recorded DVD.
5.	IT software or any media.
6.	Transmission apparatus other than apparatus for radio or T.V. broadcasting, Transmission apparatus incorporating reception apparatus, digital still image video cameras
7.	Radio communication receivers, Radio Pagers.
8.	Aerials, antennas and parts.
9.	LCD panels, LED panels and parts
10.	Electrical capacitors, fixed, variable and parts.
11.	Electronic calculators.
12.	Electrical resistors.(including rheostats and potentiometers) other than heating resistors.
13.	<u>Printed Circuit boards</u>
14.	Switches, connectors, Relays, electronic fuses.
15.	DATA / Graphic display Tubes; TV parts, Picture tubes and parts thereof including their remote control instruments but excluding universal remote control instruments.
16.	Diodes, transistors and similar semi-conductor device, photo sensitive semi conductor devices, including photo voltaic cells whether or not assembled in modules or made up in to panels; light emitting diodes; mounted piezo-electric crystals.
17.	Electronic Integrated Circuits and Micro-assemblies.
18.	Signal Generators and parts
19.	(Omitted).
20.	Optical fibre and optical fibre bundles and joining kits and joining materials thereof.
21.	Liquid Crystal Devices, flat panes display devices and parts thereof
22.	Computer system and peripherals, Electronic Diaries.
23.	Cathode ray oscilloscopes, Spectrum analyzers, Cross talk meters, gain measuring instruments, distortion factor meters, psophometres, network and logic analyzers and Signal analyzers.
24.	D C Micro motors, Stepper Motors.
25.	Uninterrupted Power Supply (UPS) device and parts thereof
26.	Permanent magnets and articles intended to become permanent magnet (ferrites).
27.	Electrical apparatus for line telephony or line telegraphy including line telephone sets with cordless handsets and tele-communication apparatus for carriage-current line system or for digital line system; video phones
28.	Cell Phones and its parts but excluding Cell Phones with M.R.P. exceeding rupees ten thousands.
29.	<i>Sim card.</i>

PART-C	
S.No.	List of Industrial Inputs taxed at 4%
1.	Animal (including fish) fats and oils, crude, refined or purified.
2.	Glycerol, Crude, Glycerol Waters and Glycerol lyes.
3.	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes; <u>Slack wax and residue wax</u>
4.	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.
5.	Liquid glucose (non medicinal), Dextrose Syrup.
6.	<u>Omitted</u>
7.	Sulphur, Barytes.
8.	Manganese ores and concentrates including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
9.	Copper ores and concentrates.
10.	Nickel ores and concentrates.
11.	Cobalt ores and concentrates.
12.	Aluminium ores and concentrates.
13.	Lead ores and concentrates.
14.	Zinc ores and concentrates.
15.	Tin ores and concentrates.
16.	Chromium ores and concentrates.
17.	Tungsten ores and concentrates.
18.	Uranium or Thorium ores and concentrates.
19.	Molybdenum ores and concentrates.
20.	Titanium ores and concentrates.
21.	Niobium, tantalum, vanadium or zirconium ores and concentrates.
22.	Precious metal ores and concentrates.
23.	Other ores and concentrates.
24.	Granulated slag (slag sand) from the manufacture of iron or steel.
25.	Ground granulated blast-furnace slag (GGBS).
26.	Benzole.
27.	Toluole.
28.	Xylole.
29.	Naphthalene.
30.	Phenols.
31.	Creosote oils.
32.	Mixed Xylene.
33.	Butadene.
34.	Normal Paraffin and paraffin wax.
35.	Fluorine, Chlorine, Bromine and Iodine.
36.	Sulphur, sublimed or precipitated; colloidal sulphur.
37.	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
38.	<u>Hydrogen, rare gases and oxygen gas, Carbondioxide and nitrogen gas</u>
39.	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.
40.	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.
41.	Sulphuric acid and anhydrides thereof; Oleum.
42.	Nitric acid; sulphonitric acids.
43.	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids.



44.	Oxides of boron; boric acids.
45.	Other organic acids and other Inorganic compounds of non-metal.
46.	Halides and halide oxides of non-metals.
47.	Sulphides of non-metals; commercial phosphorus trisulphide.
48.	Ammonia, anhydrous or in aqueous solution.
49.	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
50.	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
51.	Zinc oxide, zinc peroxide.
52.	Aluminium hydroxide, aluminium calcides.
53.	Chromium oxides and hydroxides.
54.	Manganese oxides.
55.	Iron oxides and hydroxides.
56.	Cobalt oxides and hydroxides; commercial cobalt oxides.
57.	Titanium oxide.
58.	Lead oxides, Red lead and Orange lead.
59.	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
60.	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
61.	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
62.	Bleach liquid, Bleaching powder, sodium hypochlorides, sodium chloride.
63.	Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates.
64.	Sulphides; Polysulphides.
65.	Dithionites and sulphoxylates.
66.	Sulphites; thiosulphates.
67.	Sodium sulphates, alums, Peroxosulphates (Persulphates), Sodium Hydrogen sulphate, Ferrous sulphate, Copper sulphate, Ammonium alum, potash alum and ferric alum, Manganese sulphate, Strontium sulphate.
68.	Basic Chromium Sulphate, sodium sulphate, Magnesium sulphate, Ferrous sulphate.
69.	Nitrites; nitrates.
70.	Phosphinates (hypophosphites), phosphonates (phosphites); phosphates and polyphosphates, Sodium Tripoliophosphate, Trisodium phosphate.
71.	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbonate; <u>Polycarbonates</u>
72.	Cyanides, cyanide oxides and complex cyanides.
73.	Fulminates, cyanates and thiocyanates.
74.	Silicates, commercial alkali metal, silicates of sodium, sodium metasilicates, sodium metasilicates of potassium, Magnesium Trisilicate.
75.	Borates; peroxoborates (perborates).
76.	Sodium bichromate.
77.	Sodium dichromate.
78.	Potassium dichromate.
79.	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
80.	Isotopes other than those of heading No. 28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined.
81.	Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals.
82.	Hydrogen peroxide, whether or not solidified with urea.
83.	Phosphides, whether or not chemically defined, excluding ferrophosphorus.
84.	Silicon carbide.
85.	Calcium carbides.

86.	Hydrides, azides, chlorides and borides.
87.	Cyclic Hydrocarbons.
88.	Halogenated derivatives of Hydrocarbons.
89.	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
90.	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
91.	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
92.	Phenols; Phenol-Alcohols and their derivatives.
93.	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
94.	Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives.
95.	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
96.	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
97.	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
98.	Halogenated, sulphonated, nitrated or nitrosated derivatives.
99.	Acetone, Cyclohexanone, diacetone alcohol and others.
100.	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
101.	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
102.	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives.
103.	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
104.	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
105.	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.
106.	Amine-function compounds and derivatives and salts.
107.	Oxygen-function amino-compounds.
108.	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.
109.	Carboxamide-function compounds; amide-function compounds of carbonic acid.
110.	Carboxamide-function compound (including saccharin and its salts) and imine-function compounds.
111.	Nitrile-function compounds.
112.	Diazo-, Azo- or azoxy-compounds.
113.	Organic derivatives of hydrazine or of hydroxylamine.
114.	Compounds with other nitrogenfunction.
115.	Organo-sulphur compounds.
116.	Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic Acid and their Derivatives.
117.	Heterocyclic compounds with oxygen heteroatom(s) only.
118.	Heterocyclic compounds with nitrogen heteroatom(s) only.
119.	Nucleic acids and their salts; other heterocyclic compounds.
120.	Sulphonamides.
121.	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
122.	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
123.	Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic Acid and their Derivatives.
124.	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives excluding catechu or gambiar.

125.	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning excluding catechu or gambiar.
126.	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), preparations based on colouring matter of vegetable or animal origin excluding catechu or gambiar.
127.	Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
128.	Colour lakes; preparations based on colour lakes.
129.	Pigments, Inorganic products of kind used as luminophores, Ultramarine and preparations, Lithphone and other pigments and preparations based on zink sulphide.
130.	Red oxide, Bronze powder.
131.	Master Batches, other colouring matter including ultra marine blue.
132.	Prepared pigments and all their derivatives.
133.	Glass frit and other glass, in the form of powder, granules or flakes.
134.	Prepared driers.
135.	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms (for example bales).
136.	Silicon surfected, Non-ionic, Sulphonated or sulphated oxide, Chlorine castor oil.
137.	Artificial waxes and prepared waxes.
138.	Casein, caseinates and other Casein derivatives, casein glues.
139.	Enzymes; prepared enzymes not elsewhere specified or included.
140.	Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations).
141.	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.
142.	Activated carbon; activated natural mineral products; animal black, including spent animal black.
143.	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared. or chemically treated, including lignin sulphonates, but excluding tall oil.
144.	Gums and turpentine oil.
145.	Resin and resin acids, and derivatives thereof: resin spirit and resin oils; run gums.
146.	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on resin, resin acids or on vegetable pitch.
147.	Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade.
148.	Sodium penta chlorophenate.
149.	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.
150.	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics, <u>Upper &amp; lower of shoes, sole, iilet, shoe laces</u>
151.	Reducers and blanket wash / roller wash used in the printing industry; <u>Rubber blankets</u>
152.	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
153.	Mixed alkylbenzenes and mixed alkyl naphthalenes.
154.	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
155.	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols, soap stock.
156.	Retarders used in the printing industry.
157.	Polymers of ethylene in primary forms.
158.	Polymers of propylene or of other olefins, in primary forms.
159.	Polymers of styrene, in primary forms.

160.	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.
161.	Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms.
162.	Acrylic polymers in primary forms.
163.	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.
164.	Polyamides in primary forms.
165.	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
166.	Silicones in primary forms.
167.	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones.
168.	Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms.
169.	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
170.	Ion-exchangers based on polymers.
171.	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
172.	Other plates, sheets, film, foil and strips of plastics, non-cellular, whether lacquered or metallised or <u>laminated</u> , supported or similarly combined with other materials or not; <u>Pre-sensitised aluminium plate, litho film used in printing</u>
173.	Thermocol.
174.	Articles for the packing of goods of plastics, namely , crates, containers, carboys, bottles, jars, jerry canes and their stoppers, lids, caps of plastic but not including insulated wares, natural rubber, balata, gutta percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips, synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product, reclaimed rubber in primary forms or in plates, sheets or strip, compounded rubber unvulcanized in primary forms or in plates, sheets or strip.
175.	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
176.	Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers, of paper, paperboard.
177.	Paper printed labels and paperboard printed labels.
178.	Paper self adhesive tape and printed wrappers used for packing.
179.	Polyester texturised yarn.
180.	Yarn of Polyesters, partially oriented.
181.	Sacks and bags of jute or textile.
182.	Carboys, bottles, jars, phials of glass, of a kind, used for the packing goods; stoppers, lids and other closures, of glass.
183.	Glass fibers (including glass wool and glass filaments) and articles thereof (for example: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish.
184.	Ferro alloys.
185.	Aseptic packaging aluminium foil of thickness less than 0.2 mm and backed by paper and LDPE.
186.	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.
187.	Polymer of Styrene-polystyrene or Expandable Polystyrene.
188.	Textile Finishing agents, Textile Printing Binder-PVA Copolymer, Textile Non-woven binder-PVA copolymer, Lamination emulsion-PVA copolymer, Packaging emulsion-PVA copolymer, Sticker Emulsion-PVA copolymer, Binder for water based paint-PVA copolymer.
189.	Water / Hydraulic / industrial valves.
190.	Copper Clad sheets (PCB Sheets) for Printed circuit boards.
191.	Strings for Musical Instruments.
192.	Purified Terephthalic acid.
193.	Expandable Polystyrene or Polystyrene of styrene.
194.	Zinc Oxide.
195.	Jute Yarn, Jute Cloth, Jute twine and jute sheets.

196.	LLDPE/LDPE/HDPE, PP/HDPE Woven sacks, PP/HDPE Fabrics; <u>HDPE masquito net</u>
197.	Refractory <u>monolithic</u>
198.	PVA Copolymer.
199.	CNSL, cardanol & Alklyd resins.
200.	Hessian cloth and sheets.
201.	Metal containers.
202.	Sodium sulphate.
203.	Pine Oil, Terepeneol.
204.	Camphor.
205.	Micro cellular sheets, Banwar sheets & Hawai straps.
206.	Woven Label Tapes.
207.	Wooden Crates, Tea chests.
208.	Polymers of Venyl Acetate and Poly Venyl acetate Emulsion.
209.	Empty cylinders of LPG.
210.	Aluminium ingots and aluminium wire, rods.
211.	Butadine.
212.	Caprolactum, DMT, MEG.
213.	Di-ethylene glycol, Mono-ethylene glycol, Tri-ethylene glycol, ethylene glycole, heavy ethylene glycol.
214.	Ethylene oxide.
215.	Ethylene, propylene.
216.	Flexible plain films.
217.	Methanol.
218.	Polyethylene terephthalate chips.
219.	Sheets, circles and ingots of zinc, brass and copper.
220.	Buttons, elastic, zip, zip fastners, foams, nylon tape, lace and zipper.
221.	Sheets of polyurethene foam.
222.	Railway switches, crossings, switch expansion joints, steel turnout sleepers, fish -plate, steel clips, track bolts and nuts, elastic rail clips and railway signal, signalling equipments and accessories and parts thereof.
223.	Glass shell, lead glass tubes, filaments, moly wire, lead in wire, caps, dumet wires, solder wire., Crapping cement.
224.	Scrap of plastic, glass and metals, and broken glass.
225.	Natural or synthetic flavouring essences, Natural or synthetic essential oil including mixtures thereof, sandal oil and atar.
226.	Red lead, litharge and grey oxide.
227.	Sodium petroleum sulphonate, calcium petroleum sulphonate.
228.	Acids sludge.
229.	Silicon steel stamping, hollow porcelin bushings, grinding wheel.
230.	Insulating papers and boards, insulating fabric tape and sheets.
231.	Petroleum jelly IP.
232.	Lay-flat tube.
233.	Polythene bags, plastic bags, pouches and closures.
234.	Omitted
235.	Resins, terpene chemicals like pine oil, depentine, DD, Turpentine, terpeneol, Camphor.
236.	<u>Raw tobacco</u>
237.	Purified pterephthalic acid.
238.	Articles of metals, namely boxes, cases, crates, containers and their stoppers, caps, lids of metal used for packing of goods (but not including insulated wares).
239.	Atta chakki patthar.
240.	Polyester staple fiber and polyester staple fiber film and polyester fiber waste.
241.	China clay.
242.	Rubber processed oil.
243.	Liquified chlorine.
244.	Petroleum coke.

245.	Laterite.
246.	Silica sand.
247.	Red Ocher.
248.	Felsphar.
249.	Hydrated Lime.
250.	Quartz powder.
251.	Sodium Hypo Chlorite.
252.	Carbon tappin electrode.
253.	Carbon catalyst.
254.	Acetylene Gas.
255.	<u>Mentha oil, dementhalised oil and menthol</u>
256.	Soapstone powder.
257.	Hydro sulphite of soda.
258.	Sodium bi-carbonate.
259.	Dyes & Dyestuffs <u>excluding following - paints, enamels, cement based water colours, dry distempers, oil based distempers, emulsion paints including acrylic and plastic emulsion paints, lacquers including cellulose lacquers, varnishes, all types of synthetic adhesive</u>
260.	<u>Gwar, gwar refined dal or split, gwar gum powder, and punwad</u>
261.	Threads including fire resistance thread.
262.	Wooden Heel.
263.	Antisatic Insole.
264.	Barley Malt, yeast, gel (cake improver); bread improver, bakerymix, baking powder.
265.	P.U.Foam sheet.
266.	Stainless steel ingots, billets, blooms, flats, flat bars, patta and circles, mild Steel Sheets, <u>Stainless steelwire, wire rod, round, brightbar, sheet and plate</u>
267.	Ketones and Quinones, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
268.	Buffing goods and polishing materials.
269.	Rubber rolls and polishers.
270.	Such other goods as the State Govt. may by notification specify.
271.	Winding wires and strips , ammeter, Kwh meter, voltmeter, Insulating materials, insulator, jointing materials, Circuit breakers, HRC fuse, thermostat, Electrical relays and single phasing preventor and timers.

#### SCHEDULE-III

(See clause (b) of sub -section-(1) of section-4 of the Uttar Pradesh Value Added Tax Act, 2008)

List of goods taxed at 1%

S. no.	Name and description of goods
1	2
1.	Gold, silver and other precious metals; Articles of gold, silver and precious metals including jewellery made of gold, silver and precious metals.
2.	Precious and semi precious stones such as diamonds, emeralds, rubies, pearls and sapphires whether they are sold loose or as forming part of any article in which they are set.
3.	Bullion and species.
4.	Pulses (both whole or split)

#### SCHEDULE-IV

(See clause (c) of sub-section-(1) of section-4 of the Uttar Pradesh Value Added Tax Act, 2008)

S.no.	Name and description of goods	Point of Tax	Rate of Tax %
1	2	3	4
1	Spirits and Spirituous liquors of all kinds including Alcohol, as defined under the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 but excluding country liquors.	M or I	32.5%
2	Arms & ammunition.	M or I	21%
3	Petrol	M or I	26.55%

4(a)	Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act,1939 when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner	M or I	5%
4(b)	Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 in cases other than those described in serial no. 4(a)	M or I	17.23 %
5	Aviation turbine fuel (Duty paid) or aviation turbine fuel (bonded)	M or I	21%
6	Aviation Gasoline (Duty paid) or Aviation Gasoline (Bonded)	M or I	21%
7(a)	Furnace oil including residual furnace oil when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner	M or I	5%
7(b)	Furnace oil including residual furnace oil in cases other than those described in serial no. 7(a))	M or I	21%
8(a)	Natural gas other than Compressed Natural Gas {CNG} when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner	M or I	5%
8(b)	Natural gas other than Compressed Natural Gas {CNG} When sold to registered dealer for use in the process of manufacture by an industrial unit* situated in Taj trapezium Area against certificate prescribed by the Commissioner	M or I	5%
8(c)	Natural gas other than Compressed Natural Gas {CNG} in cases other than those described in serial no. 8(a) and 8(b)	M or I	21%
9(a)	Naptha when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner	M or I	5%
9(b)	Naptha in cases other than those described in serial no. 9(a)	M or I	21%
10	Opium.	M or I	32.5%
11	Pan Masala containing tobacco (Gutka)	M or I	30%
12	Cigarette/Cigar	M or I	25%
13	Pan Masala without tobacco content	M or I	30%
14	Unmanufactured tobacco, tobacco refuse, Khaini (chewing tobacco and its products), Zarda, Surti or other goods of similar nature and tobacco products excluding Bidi and Cigarette/Cigar.	M or I	30%

\*Note-Industrial Unit means any factory or workshop established on land or building of own or taken on lease.

SCHEDULE-V	
(See clause (d) of sub- section-(1) of section-4 of the Uttar Pradesh Value Added Tax Ordinance, 2007)	
List of goods taxed at 12.5%	
Sl.No.	Name and description of goods
1	2
1	All goods except goods mentioned or described in Schedule-I, Schedule-II, Schedule-III and Schedule-IV of this Ordinance.

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