

COMMODITY-WISE TAX RATES

GOODS EXEMPTED FROM TAX

“SCHEDULE’B’

S r . No.	Goods	Condition of exemption
1.	2.	3.
1.	Agricultural implements manually operated or animal driven.	-
2.	Agriculture or horticulture produce, including herbs or saplings of trees sold by person or a member of his family, grown by himself or grown on any land in which he has an interest whether as owner or usufructuary mortgagee, tenant or otherwise.	When consumed or sold by the grower himself.
3.	Aids and implements used by handicapped persons.	-
4.	All varieties of cloth including processed cloth	
5.	Animal feed and feed supplements, namely, 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 including grass, hay and straw, Husk or Pulses, wheat bran, Additives & Deoiled cakes.	-

6.	Articles made of bamboo-wood used for agricultural purposes.	--
7.	Baan.	-
8.	Bangles of all types (except those made of precious metals)	-
9.	Books, periodicals and journals including maps, charts & Globe.	-
10.	Bread.	-
11.	Charcoal.	-
12.	Charkha, Ambar Charkha; handlooms, Himachali handloom articles, Himachali handloom shawls including 'Loi' & 'Pattu', caps and handspun yarn, and Gandhi Topi.	-
13.	Chemical fertilizers and chemical fertilizer mixtures, Bio fertilizers & micronutrients, plant regulators and plant growth nutrients.	-
14.	Condoms and contraceptives.	-
15.	Cotton.	-
16.	Curd, lassi, butter milk and separated milk.	-
17.	Earthen wares (unglazed).	-
18.	Electric Energy.	-
19.	Fire wood.	When sold for domestic use
20.	Fishnet, fish fabrics and fish seeds.	-

21.	Foodgrains supplied free of cost by the Government of India, Targeted P.D.S. (B.P.L.), Antodya Anna Yojna & Annapurna Yojna.	-
22.	Fresh fruits.	-
23.	Fresh milk and pasteurised milk.	-
24.	Fresh plants, sapling and fresh flowers.	
25.	Fresh vegetables.	-
26.	Garlic, ginger, green chillies, onions, potatoes, sweet potatoes, tapioca and their seeds.	-
27.	Goods sold to the serving military personnel and ex-servicemen by the Canteen Store Department director through authorized canteen contractors or through unit run canteens.	-
28.	Goods taken under customs bond for re-export after manufacturing or otherwise	-
29.	Graphite pencils, writing chalk, writing Slate & Slate Pencils, crayons, sketch, pens, drawing colour eraser, sharpener, footrules, geometry boxes, ink tablets, exercise and drawing books of the type used in schools and takhties used by students.	-
30.	Hawan Samagri.	-
31.	Human blood and blood plasma.	-
32.	Indigenous handmade musical instruments.	-

33.	Kerosene oil and sugar sold through Public Distribution System.	-
34.	Khadi Garments & madeups.	-
35.	Karpan.	-
36.	Kumkum, bindi, alta and sindur.	-
37.	Leaf plates and leaf-cups (when not compressed).	--
38.	Meat, fish, prawn and other aquatic products when not cured or frozen; eggs and live stock and animal hair.	Except when sold in sealed containers
39.	Misri, Patasha, Fullian, Makhana and Chirbara.	-
40.	National flag.	-
41.	Non-Judicial stamp paper sold by Government Treasuries; postal items like envelope, postcard etc. Sold by Government; rupee note when sold to the Reserve Bank of India and cheques, loose or in book form.	-
42.	Organic manure.	-
43.	Papad.	-
44.	Rakhi.	-
45.	Raw wool.	-
46.	Salt.	
47.	Seeds of all kinds except oilseeds.	-
48.	Semen including frozen semen.	-

49.	Silk worm laying cocoon and raw silk.	-
50.	Silk yarn in hank.	
51.	Synthetic or viscose fiber	-
52.	Tender green coconut	-
53.	Water other than – (i) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (ii) water sold in sealed container.	-

GOODS TAXABLE @ 1 PERCENTUM

‘SCHEDULE’ A’

PART - I

Sr. No. Goods

1. Gold, silver, other precious metals, preceious stones and ornaments thereof.

PART - II

GOODS TAXABLE @ 4 PERCENTUM

1. Declared goods as specified in section 14 of the Central Sales Tax Act, 1956
(Central Act, 74 of 1956)
2. Edible oils, oil cake.
3. Flour (atta), maida, suji, besan etc.

4. Vanspati (hydrogenated vegetable oil).
5. Vegetable oil including gingili oil and bran oil.

PART – II - ‘A’

GOODS TAXABLE @ 5 PERCENTUM

1.	Agricultural implements not operated manually or not driven by animal.
2.	Areca nut, betel nut and betel nut powder.
3	Wood free Agro Boards and Particle boards made from Sugarcane bagasse and other agri-residue.
4.	Bamboo, pulp of bamboo, bamboo paper, bamboo wood and its articles (other than those covered by item No. 5 of Schedule ‘B’).
5.	Bearings.
6.	Bedsheets, Pillowcover, quilts, Blanket, towels & other madeups.
7.	Belting.
8.	Betel leaves.
9.	Bicycles, tricycles, cycle rickshaws, Cycle tyres & Tubes and parts thereof.
10.	Bidi leaves.
11.	Biomass Briquettes.
12.	Bitumen & Coal-tar.
13.	Bone meal.
14.	Bricks of all kind including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles.

15.	Buckets of all kinds except those made of precious metal.
16.	Candles.
17.	Capital Goods.
18.	Castings.
19.	Castor oil.
20.	Centrifugal, mono block and submersible pump sets and parts thereof.
21.	Insecticides, pesticides, rodenticides, fungicides, weedicides, herbicides.
22.	Coffee beans and seeds, cocoa pod, tea of all kind (whether leaves or in processed form) and chicory.
23.	Coir and coir products excluding coir mattresses.
24.	Combs.
25.	Compressed Fluorescent Light.
26.	Cottage Cheese (Paneer).
27.	Cotton and cotton waste.
28.	Crucibles.
29.	Cups & glasses of paper/ plastic & Leaf plates and cups (other than those specified in item No. 35 of Schedule 'B').
30.	Desi Ghee
31.	Drugs & medicines including vaccines, syringes & Dressing Medicated Ointment, light liquid paraffin of I.P. grade, medical plant and equipment/ devices & implants.
32.	Dry fruits, Wet dates & porridge.
33.	Electrodes including welding electrodes and welding rods.
34.	Embroidery or Zari articles i.e. imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glassbeed & badla.*

35.	Equipments of all kind for communication such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) etc.
36.	Exercise books (except those specified in item No. 29 of Schedule 'B'), graph book and laboratory note book.
37.	Feeding Bottles & Nipples.
38.	Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extrusions thereof.
39.	Fibres of all types and fibre waste.
40.	Flyash.
41.	Fried and roasted grams.
42.	Hand pumps and spare parts.
43.	Hardware of Iron & Steel (not namelled or plated).
44.	Herbs, bark, dry plants or dry roots, commonly known as jari booti and dry flowers.
45.	Hing (Asafoetida).
46.	Honey.
47.	Hose pipes & fittings thereof.
48.	Hosiery goods.
49.	Husk & Bran of Cereals & Rice Bran.
50.	Ice.
51.	Imitation jewellery.
52.	Incense sticks commonly known as aggarbati, dhupkathi and dhup bati.
53.	Industrial cables (high voltage cable, XL PE cables, jelly-filled cables, optical fibre cables).
54.	Industrial input and packing materials as may be notified.

55.	Insulators.
56.	Intangible goods of all kind like copyright, patent and representative licence etc.
57.	<p>IT products including computers, telephone (including mobile handsets, DVD & CD and parts thereof, teleprinter and wireless equipments and parts thereof) and other products as may be notified.</p> <p><i>“Telephones, cell phones, tele-printer, wireless equipment and parts thereof, Digital Video Disc & Compact Disc and Information Technology products, that is to say:-</i></p> <p>Sr. No. Description</p> <p>a) <i>Word processing machines and Electronic typewriters, their parts and accessories,</i></p> <p>b) <i>Microphone, multimedia speakers and Headphones,</i></p> <p>c) <i>Telephone answering machines,</i></p> <p>d) <i>Prepared unrecorded media for sound recording,</i></p> <p>e) <i>IT software on any media, that is to say,--</i></p> <p style="padding-left: 40px;">(i) <i>Disc for laser reading systems for reproducing phenomena other than sound or image,</i></p> <p style="padding-left: 40px;">(ii) <i>Magnetic tapes for reproducing phenomena other than sound or image,</i></p> <p style="padding-left: 40px;">(iii) <i>Other software, on floppy disc or cartridge tape or on disk or on CD ROM or on other media,</i></p> <p>f) <i>Transmission apparatus other than apparatus for radio or TV broadcasting that is to say,--</i></p> <p style="padding-left: 40px;">(i) <i>Walkie talkie set,</i></p> <p style="padding-left: 40px;">(ii) <i>Cordless handset,</i></p> <p style="padding-left: 40px;">(iii) <i>Car telephone,</i></p> <p style="padding-left: 40px;">(iv) <i>Transportable telephone,</i></p> <p style="padding-left: 40px;">(v) <i>Marine radio communication equipment,</i></p> <p style="padding-left: 40px;">(vi) <i>Amateur radio equipment, and</i></p> <p style="padding-left: 40px;">(vii) <i>Cellular telephone,</i></p> <p>g) <i>Radio, Pagers and Demodulators</i></p> <p>h) <i>Aerials, Antennae and parts</i></p> <p>i) (a) <i>LCD Panels, LED panels and their parts</i></p> <p style="padding-left: 40px;">(b) <i>Electrical capacitors, fixed, variable and parts thereof</i></p> <p>j) <i>Electronic Calculators,</i></p> <p>k) <i>Electrical resistors,</i></p>

	<ul style="list-style-type: none"> <i>l) Switches, connectors, relays of up to 5 amperes,</i> <i>m) DATA/ Graphic Display tubes, other than Picture tubes and parts thereof,</i> <i>n) Diodes, transistors and similar semi-conductor devices,</i> <i>o) Electronic integrated Circuits and Micro-assemblies,</i> <i>p) Signal Generators and parts thereof,</i> <i>q) (i) Optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors, and</i> <i> (ii) Optical fibre, Optical fibre bundle and cables other than those specified in part (i) of this sub-item,</i> <i>r) Liquid Crystal devices, flat panel display devices and parts,</i> <i>s) Computer systems and peripherals and Electronic diaries,</i> <i>t) Cathode ray oscilloscopes, spectrum analyzers and signal analyzers,</i> <i>u) DC Micro motors and Stepper motors of 37.5 watts,</i> <i>v) Uninterrupted power supply system,</i> <i>w) Permanent magnets and articles,</i> <i>x) Electrical apparatus for line telephony or line telegraphy,</i>
58.	Items of food & drinks prepared & sold by dealers running eating places.
59.	Kattha.
60.	Kerosene Lamps/Lantern, Petromax, Glass chimney.
61.	Khoya/Khoa.
62.	Knitting wool.
63.	Lime, limestone, clinker and dolomite.
64.	Lignite.
65.	Linear Alkyl benzene, L.A.B. Sulphonic acid, Alfa Olefin, Sulphonate.
66.	Murmuralu, pelalu, atakutu, puffed rice, muri.
67.	Napa slabs & Slates (rough flooring & roofing stones).

68.	Newars.
69.	Non mechanised Boat used by Fishermen.
70.	Old/Used Cars (tax will be levied on the difference between the selling price and buying price of the old/used Cars)
71.	Ores and minerals.
72.	Paper, Paper board and news print including computer stationery.
73.	Pipes of all varieties including G.I. pipes, C.I. pipes, Ductile pipes and PVC pipes and fittings thereof.
74.	Plastic footwear , Hawai Chappals & Straps thereof.
75.	Plastic granules, Plastic Powder & Master batches.
76.	Pre-engineered steel building and steel components thereof including Puff panels,
77.	Printed material including diary & calendar.
78.	Printing & writing ink excluding toner and cartridges.
79.	Processed fruits, vegetables etc. including fruit jams , jelly, pickles, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise)
80.	Processed meat, poultry & Fish.
81.	Rail coaches, engines and wagons and parts thereof.
82.	Readymade garments.
83.	Refractory monolithic
84.	Renewable energy devices and parts thereof.
85.	Safety matches.
86.	Sales of goods (other than those goods specified in Schedule 'D') made to Government of Himachal Pradesh subject to furnishing of the certificate in form 'D' appended to the end of this Part.

87.	Sales of goods other than Schedule 'D' goods made to Canteen Stores Department subject to the furnishing of a certificate duly signed and stamped by the officer authorised to make purchases certifying that the goods purchased are meant for sale to serving military personnel and ex-servicemen directly or through unit run Canteens.
88.	Sand & Grit.
89.	School bags.
90.	Scrap, parings & waste of metals, non metals, glass & plastic.
91.	Sewing Machines & parts thereof.
92.	Ship and other water vessels.
93.	Silk fabrics (subject to abolition of rental agreement).
94.	Skimmed milk powder and UHT Milk.
95.	Solvent oils other than organic solvent oil.
96.	Spectacles, parts & components thereof, contact lense & lense cleaners.
97.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies.
98.	Sports goods including exercise & multi gym equipments, accessories & parts thereof.
99.	Stainless steel sheets.
100.	Starch.
101.	Sugar and khandsari.**
102.	Tamarind including seed & powder.
103.	Textile fabrics.**
104.	Beedies
105.	Toys.
106.	Tractors, threshers, harvesters and attachments and parts thereof.

107.	Transmission towers.
108.	Umbrella including garden umbrella.
109.	Washing soap excluding detergent in all forms
110.	Utensils of all kind including Pressure cookers/Pans except utensils made of precious metals.
111.	Writing instruments (other than those specified in item No. 29 of Schedule 'B').
112.	Yarn of all type other than cotton and silk yarn in hank and sewing thread".

GOODS SUBJECT TO PURCHASE TAX

'SCHEDULE'C'

Sl. No.	Name of commodity	Rate of Tax
1.	Resin (crude pine gum)	12.5% on the entire taxable turnover of purchases at the first point of purchase in the State.
2.	Khair, Eucalyptus & Poplar Trees when they have fallen or have been felled or agreed to be felled, including their stumps, root fuel wood and tother wood in all forms when purchase from the growers with in the State.	12.5% on the component of taxable turnover of purchase attributable of value addition at the second and every subsequent point of purchase in the State.

RATE OF TAX ON MOTOR SPIRIT(Petrol including aviation Turbine Fuel and Diesel) and LIQUOR.

SCHEDULE 'D'

Sl. No.	Name of commodity	Rate of Tax
1.	Motor-spirit (Petrol of all kinds including Aviation Turbine Fuel but excluding Diesel)	25%
2.	Diesel	14%
3.	Liquor	12.5%

GOODS TAXABLE @ 13.75% PER CENTUM

All goods other than those specified in Part –I, Part-II, Part-II-‘A’, of Schedule ‘A’, Schedule ‘B’, Schedule ‘C’ and Schedule ‘D’.