

**Rajasthan Value Added Tax Act, 2003**

**“SCHDEULE V  
[See section 4]  
Goods Taxable at 14%**

S. No	Description of Goods	Rate of Tax	Conditions, if any
1.	2.	3.	4.
1.	All types of synthetic adhesive, polyimide adhesive, resin adhesive, adhesive solution e.g. araldite, quick fix, bontite, elfy.	14	
2.	Air purifiers and cupboard fresheners, perfumes and deodorizers, whether odourless or with odour.	14	
3.	Aluminium composite panel (including composite panel made of any other material) and aluminium containers for compressed gas or liquefied gas.	14	
4.	Anti-freezing preparations and prepared de-icing fluids.	14	
5.	Artificial flowers, foliage, fruit and parts thereof and articles made of artificial flowers, foliage or fruit.	14	
6.	(i) Arms, ammunitions and parts and accessories thereof. (ii) Explosives, pyrotechnic products, pyropheric alloys, certain combustible preparations excluding safety matches.	14	
7.	<del>Articles made of aluminium, brass, bronze, copper, cadmium, lead, white metal, german silver or zinc other than specified in any other Schedule.</del>	14	Deleted vide Not. No.F.12(59)FD/Tax/2014-79,dated 30.07.14 wef 14-07-2014
8.	<del>Articles made of ivory, horn, coconut shell, straw, bamboo, cane, rosewood, sandalwood and other woods other than specified in any other Schedule.</del>	14	Deleted vide Not. No.F.12(59)FD/Tax/2014-79,dated 30.07.14 wef 14-07-2014
9.	Batteries of all types including batteries used in tractor, excavator, earth moving machines and other machines.	14	
10.	Bitumen of all kinds.	14	
11.	Brushes of all types including shaving brush, hair brush, nail brush, eyelash brush, tooth brush, paint brush, shoe brush, toilet brush and dusting brush except wire brush.	14	
12.	Boilers, steam or other vapour generating boilers, central heating hot water boilers, superheated water boilers, Industrial or laboratory furnaces and ovens, including incinerators, non-electric boilers and parts thereof.	14	
13.	(i) Camera of all kinds including still image camera, video camera, video camera recorders, digital camera and parts and accessories thereof. (ii) Photographic enlargers, flash light apparatus, photographic lenses, photo blocks, photo albums, stamp albums, photo mounts, studio backgrounds including lighting control reflectors, tri-reflectors, modifiers, backgrounds, curtains, studio lights and parts and accessories thereof. (iii) Photo films, rolls and plates. (iv) Photographic goods including photographic chemicals and photographic papers. (v) Cinematographic equipments including video cameras, projectors, over-head projectors, enlargers, plates thereof, sound-recording and reproducing equipments and parts and accessories thereof.	14	

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	cinematographic lenses, exposed films, filmstrips, arc or cinema carbons and cinema slides.		
14.	(i) Cement including white cement and their substitutes. (ii) Ready-mix concrete, cement concrete mixture, pre-stressed concrete poles and structures, additives for cements, mortars or concretes, articles of cement and concrete, pre-fabricated components of building and other structures. (iii) Water proofing chemicals, compounds and sheets. (iv) Weather proofing compounds and such other articles.	14	
15.	Cigar cases and cigarette cases, pipe holder, tobacco pipes, cigarette filters, cigarette lighter and hookah.	14	
16.	(i) Cooked food except as provided in entry No. 202 of Schedule-IV. (ii) Ice-candy, ice-cake, ice cream, ice-jelly, frozen dessert, kulfi, Ice cream cone. (iii) Chocolates and other food preparations containing cocoa. (iv) Branded bakery products including all varieties of cookies, pastries, patties, biscuits, cake sold under brand name registered or applied for under the Trade Marks Act, 1999. (v) Pizza, burgers, hamburgers, sandwich, hot dog, nuggets. (vi) <b>Beverages including coffee drinks hot and cold, instant coffee, espresso coffee, ice tea, milk shakes, thick shakes, ice-cream shakes, packed flavoured milk, packed fruit drink, packed fruit juice (excluding beverages specifically mentioned in any other Schedule).</b> <del>Beverages including coffee drinks hot and cold, Instant coffee, espresso coffee, flavored/ non flavored tea, Ice tea, milk shakes, thick shakes, Ice cream shakes, flavored milk, fruit pulp drinks, squash(excluding beverages specifically mentioned in any other Schedule)</del> (vii) Corn flakes, wheat flakes, kurkure, popcorn and such articles. (viii) Chips when sold under brand name registered or applied for under Trade Mark Act, 1999. (ix) Branded confectionery including toffee, chocolate, chewing gum, bubble gum and the frozen confectionery, sugar candy having less than 90% sugar contents and likewise sold under brand name registered or applied for under the Trade Marks Act, 1999. (x) Oat meal, custard powder, concentrate of drinks and food, baking powder, milk food for babies, ice cream powder, instant soups, noodles , pastas, vada mix, dosa mix, Idli mix, gulab jamun mix, Ice cream mix and softy mix, manchurian mix, jaljeera mix, chocolate sauce and other chinese eatable mix and tinned or packed ready to eat items. (xi) Cocoa paste and cocoa powder. (xii) Vinegar of all types. (xiii) Margarine, table margarine, vegetable bakery	14	Substituted vide Not. No.F.12(59)FD/Tax/2014-79,dated 30.07.14 wef 14-07-2014

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	<p>margarine, mayonnaise, salad dressing, bread improver, cake gel, edible gelatin, fruit oils like-grape oil, orange oil, lemon oil, lime oil, carrot oil, leaves oil such as mint oil, curry leaf oil.</p> <p>(xiv) Tomato puree, ketchup, sauces in all forms and varieties, fruit jam, jelly.</p> <p><del>Tomato puree, ketchup, sauces in all form and varieties.</del></p> <p>(xv) Health drinks of all varieties and other non-alcoholic beverages not falling under any entry in any other Schedule.</p> <p>(xvi) Food supplements, appetizers in liquid, pill or powder forms, whether prepared according to pharmacopeia standards or otherwise.</p> <p>(xvii) <del>Veg / non veg snacks including potato flakes, hara bhara Kabab, shammi kabab, cheese roll, burger, aloo tikki, soya roll.</del></p> <p>(xviii) <b>All types of baby food supplements.</b></p> <p>(xix) Soya milk.</p>		<p>Substituted vide Not. No.F.12(59)FD/Tax/20 14-79, dated 30.07.14 wef 14-07-2014</p> <p>Deleted vide Not. No.F.12(59)FD/Tax/20 14-79, dated 30.07.14 wef 14-07-2014</p>
17.	Crockery of all kinds including china ware, glaze earthen ware and articles made of porcelain and glass ware.	14	
18.	<p>(i) Detergents whether in cake, liquid or powder form, toilet soap, paper soap, all kinds of cleaning powders and liquids whether medicated or not, laundry brighteners, stain busters, stain removers and bleaching agents, alcoholic toiletry preparations. (Excluding oil based washing soap in any form or packaging having maximum retail price less than Rs.60/- per Kilogram).</p> <p>(ii) Toilet paper and toilet tissue paper.</p> <p>(iii) All types of floor cleaner and toilet cleaner including-antiseptic/ germicidal/ disinfectant floor cleaner and toilet cleaner.</p>	14	
19.	<p>(i) Doors, windows, section windows, ventilators, partitions, stands, railings, grills, grill sections, ladders, gates, channel gates and structures made of any material.</p> <p>(ii) Locks of all types and varieties, furniture locks, gate locks, shutter locks, padlocks, safety locks and keys.</p> <p>(iii) Hydraulic door closers.</p> <p>(iv) Fiber glass sheets, fiber glass articles and fiber glass tape.</p> <p>(v) Glass, glass sheets, mirror, articles made of glass, glass paving blocks, glass slabs, glass bricks, glass cubes, glass tiles, safety glass reflecting or not, toughened glass, laminated glass and multiple walled insulating units of glass (excluding item specifically mentioned in any other Schedule).</p> <p>(vi) Ceramic tiles.</p> <p>(vii) Articles of asbestos-cement and cellulose fibre cement excluding articles mentioned in any other Schedule.</p> <p>(viii) Gypsum board and other false ceiling material.</p> <p>(ix) Articles made of stone including stone frame and articles of artificial stone.</p> <p>(x) Equipments for scaffolding, shuttering or pit-propping.</p>	14	
20.	(i) Duplicating machines, photo copying machines of all types including duplicators, any other apparatus for obtaining duplicate copies, cartridges and parts and accessories thereof.	14	

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	<ul style="list-style-type: none"> <li>(ii) Lamination machine and spiral binding machine.</li> <li>(iii) Bar coding machine.</li> <li>(iv) Bio-metric machine, EPBX system, time punching machine and electrical paper cutting machine.</li> <li>(v) Equipments and apparatus including franking, address-printing, tabulating, sales register machine, cash register machine, cheque or draft writing machine, accounting machine, statistical machine, indexing machine, card punching machine, paper shredding machines and fax machine.</li> </ul>		
21.	<ul style="list-style-type: none"> <li>(i) Electric bulbs, tube lights, ballasts for discharge lamps or tubes and parts thereof, other type of lights such as chandeliers, hanging lights, table-lamps, false ceiling lights, concealed lights, gate lights, garden lights, decorative lights, high mast lights, search lights, spot lights and parts thereof (excluding CFL &amp; LED bulbs).</li> <li>(ii) Electric fan, fresh air fan, exhausts fan, cabin fan, table fan, pedestal fan, railway carriage fan and air circulators.</li> <li>(iii) Electrical domestic appliances like mixtures, grinders, juicers, blenders, food processors, mathani, toasters, vacuum cleaner, microwave oven, sandwich maker, cooking plates, induction cooker, curd maker, rice cooker, roti maker, hot plate, hot food cabinet, washing machine, dish washing machine, electric kettle, electric chimney and electric iron.</li> <li>(iv) Geyser, heater, immersion heater, electric instantaneous or storage water heater, electric space heating apparatus, hand dryer, hair dryer, hair curler, electric smoothing iron, shavers, hair removing devices, hair trimmer, hair cutting machine, nail cutter, massage apparatus.</li> <li>(v) Electrical goods of all kinds used in the generation, transmission, distribution or in connection with the consumption of electricity, including all kinds of inverters, uninterrupted power supply (UPS), holders, plugs, sockets, switches, casings, capings, jacks, connectors, reapers, bends, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, fan box, junction box, meter boards, switch boards, panel boards, distribution boards, single phasing preventer, wooden plugs, lightning arrestors, electrical earthenware and porcelain ware, all types of circuit breakers, starters, chokes, power supply indicators, jointing materials, heating elements, general lighting system (GLS) lamps, protectors, stands, fixtures, fittings, battens.</li> <li>(vi) Electric motor, starter excluding delta starter, control panel.</li> <li>(vii) Electronic systems, instruments, apparatus and appliances including audio &amp; video cassette tape recorder, compact disc writer, video cassette players, music systems, amplifier, home theater, graphic</li> </ul>	14	

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	<p>equalizer, synthesizer, tuner, deck, record player, record changer, recorded compact disc (CD), DVD and blue ray disc, CD player, DVD player, blue ray disc player, Bluetooth, transistor, radio, FM players, MP3 players, MP4 players and components, spare parts and accessories thereof (excluding Rajasthani audio/video music cassettes including CD and DVD).</p> <p>(viii) Video games, computer games and electronic games and their apparatus including parts and accessories thereof.</p> <p>(ix) All kind of television sets and parts and accessories thereof including LCD, LED, plasma and smart television sets, set top box.</p> <p>(x) Sound or visual signaling apparatus including bells, sirens, indicator panels, burglar alarms.</p> <p>(xi) Sound transmitting equipments including loudspeakers, dictaphones, amplifiers and similar apparatus for recording and reproducing sound, mike, stand, speakers, connecting cord and parts and accessories thereof.</p> <p>(xii) Currency counting machine and currency checking machine.</p> <p>(xiii) Electronic toys.</p> <p>(xiv) Apparatus for making coffee under pressure commonly known as espresso, tea maker, coffee maker, shake maker machine and soda maker.</p> <p>(xv) Electrical and electronic industrial appliances or equipments, vending machines, electric heating resistors, electro - thermal fluid heater and parts and accessories thereof.</p> <p>(xvi) Electrical signaling, safety and traffic control equipments.</p>		
22.	Fireworks and crackers of all kinds including coloured matches.	14	
23.	Floor coverings made of plastic, rubber or any other synthetic material.	14	
24.	Floor wipers and floor mops of all types.	14	
25.	<p>(i) Footwear made of leather.</p> <p>(ii) Footwear made of material other than leather (excluding hawai chappals and straps, exclusively moulded plastic footwear and footwear having maximum retail price less than Rs. 500/- per pair and desi Juthiyan)</p>	14	
26.	Fur, skin with fur and articles made of fur and skin.	14	
27.	<p>Furniture made from any material whether sold in assembled form or unassembled form but ready to assemble whether finished or unfinished or semi finished (including office furniture and plastic moulded furniture but excluding mudhas made of sarkandas).</p> <p>Explanation:- slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be</p>	14	

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	deemed to be furniture or office equipments as the case may be, for the purpose of this item.		
28.	Gas geysers, gas stoves, cooking range, gas bhatti and other stoves, burners, gas cap, regulators, gas compressor, gas tubes, gas valves and other parts and accessories thereof.	14	
29.	Gases liquefied or not, other than those specifically mentioned in any of the Schedules.	14	
30.	Gift articles, decorative articles, shields, mementoes.	14	
31.	Diesel generator set, alternator of all kinds and parts thereof.	14	
32.	Glow sign boards and neon sign boards.	14	
33.	(i) Health fitness and gymnastics equipments. (ii) Fat losing belts, body vibrating items, acupressure machines, morning walker and such items.	14	
34.	Insulated wares and such other items used at the time of sale for the convenience of the customers including carry bags.	14	
35.	Kitchen ware including glass ware, heat resistant cookware, non stick cookware, casserole made of any material and modular kitchen and baskets thereof.	14	
36.	Life-jackets and life-belts.	14	
37.	Lifts, elevators, hoists and escalators whether operated by electricity, hydraulic power, mechanical power or steam.	14	
38.	Liquefied petroleum gas (other than domestic use).	14	
39.	(i) Lubricant oil, grease, brake oil and coolant. (ii) Lubricating preparation including cutting oil, nut-bolt release preparations, anti rust or anti corrosion preparations and mould release preparations based on lubricants and preparation of a kind used for the oil and grease treatment.	14	
40.	(i) Mattresses of coir or bonded rubber or foam or springs, air and foam pillows, feather filled pillows, pouffes and cushions and sleeping bags. (ii) All types of sheets made of foam or plastic foam or any other synthetic foam and articles made thereof but excluding packaging material <del>All types of sheets and other articles made of foam or rubber or plastics foam or any other synthetic foam.</del> (iii) Drapes and interior blinds, shower curtain or bed valances, foot mats, home furnishing articles (excluding made of coir).	14	Substituted vide Not. No.F.12(59)FD/Tax/2014-79, dated 30.07.14 wef 14-07-2014
41.	(i) Measuring devices whether electronic or non-electronic, including (a) Vernier calipers, screw gauge, depth gauge, coating thickness gauge, dial indicator, mitutoya cylinder gauge, precision thread ring gauge, precision plug gauge, colour comparator, industrial thermometers and parts and accessories thereof. (b) Dipping measures, pouring measures, conical measures, cylindrical measures. (c) Meter scales, measuring tapes, survey chains but excluding items mentioned in Schedule IV. (ii) surveying instruments and appliances including photogrammetrical surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; range finders,	14	

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	<p>theodolites and tachometers.</p> <p>(iii) Scientific instruments and lab equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments, and mechanical instruments like microscopes, direction finding compasses, other navigational instruments and apparatus, Instruments and appliances for aeronautical or space navigation, echo sounding instruments, telescopic sights for fitting to arms, periscopes, lasers, other than laser diodes, excluding items mentioned in any other Schedule.</p> <p>(iv) Binoculars, monocular, opera glasses, optical telescope, astronomical instruments, microscopes, optical lenses(excluding lenses used in spectacles)</p>		
42.	Metal detectors, mine detectors and safety equipments.	14	
43.	Meters including electric power meter, water meter, fare meter, gas meter, outside micro meter, volt meter, ammeter, pedo meter etc.	14	
44.	Mosquito net, bird net, fish net.	14	
45.	<p>(i) Mosquito repellents of all kinds including electric or electronic devices for this purpose and their refills thereof.</p> <p>(ii) Cockroach killer, mosquito killer, rat killer and such items.</p> <p>(iii) Mosquito and fly killer equipment.</p> <p>(iv) Light traps and pheromone traps.</p>	14	
46.	Musical instruments not specified in any other Schedule.	14	
47.	Name-plates, illuminated name plates, address-plates, sign-plates, illuminated signs and similar plates, numbers, letters and other symbols of any material.	14	
48.	Natural and synthetic essential oils not specified in any other Schedule.	14	
49.	<p>(i) 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 adhesives, all types of polish, bale oil, white oil, double boiled linseed oil, all kinds of paint removers and all kinds of wall papers.</p> <p>(ii) French polish, bituminous and coal-tar blacks.</p> <p>(iii) Cellulose lacquers, nitro-cellulose lacquers and auto lacquers in any form.</p> <p>(iv) All kind of thinners and diluents including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and Tung oil.</p> <p>(v) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painter's fillings, non-refractory surfacing preparations for facades, indoor walls and false ceiling.</p> <p>(vi) Primers of all kinds.</p>	14	

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	(vii) Wall putty. (viii) Paint rollers and paint gun. (ix) Abrasive paper (regmal).		
50.	Pan chutney, mouth fresheners, menthol, peppermint, and such articles.	14	
51.	Polish, polish cream, wax polish and other similar preparations (excluding wax) (i) Polish and creams for leather, footwear, stone, wood, furniture, floors, coachwork, glass, metal, scouring pastes, powders and similar preparations. (ii) Shoe whitener and colourant. (iii) Car polish, car shampoo and scratch remover.	14	
52.	(i) Plastic goods sold under brand name registered or applied for under the Trade Marks Act, 1999. (ii) Unbranded plastic household goods of value above Rs 200/-. (iii) Plastic grill of all kinds.	14	
53.	(i) Ply and plywood, flush door, hard board, card board, grass board, MDF board, particle board, block board, insulation board, laminated board, batten board, hard or soft wall ceiling, floor board and similar board of wood of all kinds whether or not containing any material other than wood; (ii) All type of veneers. (iii) <b>Linoleum and laminated sheets such as sunmica, formica, decolam and the like .</b> <del>— Laminated board or sheet of all varieties and description including expanded polystyrene, all kinds of mica, sunmica, formica, decolam, worked mica and articles of mica including agglomerated or reconstituted mica, whether or not on a support of paper, paper board or other materials.</del>	14	Substituted vide Not. No.F.12(59)FD/Tax/2014-79, dated 30.07.14 wef 14-07-2014
54.	Perambulator including push chair for babies and spare parts, accessories and components thereof.	14	
55.	(i) Plant and machinery of all kinds worked by electric power, nuclear power, hydro-dynamic and steam power, diesel or petrol, furnace oil, kerosene, coal including coke and charcoal and any other form of fuel or power and parts and accessories thereof (excluding goods specifically mentioned in any other Schedule). (ii) Hot mix plant, paver finishing machine and road roller.	14	
56.	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts.	14	
57.	Rope and rassi, iron ropes including twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastic (excluding rope made of natural fiber).	14	
58.	Rubber products, synthetic rubber products and products made of mixture of natural rubber and synthetic rubber not mentioned in any other Schedule.	14	
59.	<del>Statue made of marble, stone, metal and any other material (excluding idols of deities made of stone or marble or clay or plaster of paris and clay lamps).</del>	14	Deleted vide Not. No.F.12(59)FD/Tax/2014-79, dated 30.07.14 wef 14-07-2014



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60.	(i) Sanitary ware of every description, wash basins, pedestals, bidets, water closet pans, flushing cisterns, urinals, commodes, sinks and bath tubs of all material. (ii) All kind of bath fittings and fixtures, taps, valves and cocks, showers, mixtures and other bathroom accessories and parts thereof.	14	
61.	Sanitary napkins, baby napkins, freshener tissue napkins and diapers of all kinds.	14	
62.	Saccharine.	14	
63.	Sheet of pvc including pvc sheet printed with design.	14	
64.	Security systems, cctv-camera, infra-red camera and apparatus, GPS and tracking systems, fire alarm and theft alarm.	14	
65.	Strong room or vault doors and ventilators, armored or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffers, safe deposit lockers, locker cabinets and steel almirah.	14	
66.	Suit cases, brief cases, travelling bags (plastic moulded or not), dispatch cases, purses, hand bags, vanity bags, vanity cases and vanity boxes, strolly and soft luggage articles.	14	
67.	(i) Talcum powder, prickly heat powder, sandalwood powder including their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani. (ii) Shampoo of all varieties and forms, hair and body cleaning powder, cream, lotion or liquid and hair grooming products including their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani. (iii) Hair oil including almond oil, amla oil, sandalwood oil and other oils like keo karpin, hair & care, dabur-vatika and their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani; coconut oil packed in small containers upto 200 ml. <del>Hair oil including almond oil, amla oil, sandalwood oil, coconut oil and other oils e.g. keo karpin, hair &amp; care, dabur vatika including their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani.</del> (iv) Face creams and body creams, face lotions and body lotions, face packs, cleansing liquids and moisturizers including their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani. (v) Make-up articles, lipsticks, nail polishes, nail varnishes, nail paints, nail polish removers, eye liners, eye lashes, eye and lip makeup preparations, manicure and pedicure materials and equipments. (vi) Personal deodorants and anti-perspirants, perfumes and other bath preparations, scents, snow and cream, eau de cologne, solid colognes, complexion rouge, hair dyes & color, hair fixtures, hair sprayers, hair removers, hair creams and similar products whether medicated or not. (vii) Tooth paste, tooth powder, dentifrices, mouth washes whether medicated or not and tongue cleaner. (viii) Professional beauty care equipments. (ix) Shaving sets, safety razors, razor blades, razor cartridges, shaving creams, foam, gel, soap, after shave lotion. Pre-shave, shaving or after shave preparations.	14	Substituted vide Not. No.F.12(59)FD/Tax/2014-79, dated 30.07.14 wef 30-07-2014
68.	Timber and wood (excluding timber of safeda, adusa and fire	14	

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	wood). Explanation:- Timber includes all kinds of wood, logs, planks, rafters of any size or variety.		
69.	<b>Torch light and its bulbs excluding solar and LED torch.</b> <del>Torch light and its bulbs excluding solar torch.</del>	14	Substituted vide Not. No.F.12(59)FD/Tax/2014-79,dated 30.07.14 wef 14-07-2014
70.	(i) Traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like, with outer surface of leather/ composition leather/ patent leather. (ii) Bags and cases, belts, wallets, satchels, jewellery box, articles of apparel and clothing accessories of leather/composition leather like jackets and gloves, mittens, mitts. (iii) Articles of leather/composition leather used in machinery or mechanical appliances or for other technical uses other than leather belting for machinery.	14	
71.	Tyres, tubes and flaps of vehicles including hydraulic excavators, heavy loader, wheel loading shovel and such other equipments (other than tyres, tyre tubes and flaps of bicycles, tri-cycles, cycle rickshaws, tractors, power tillers, threshers and harvesters, and wheel-chairs).	14	
72.	Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermal jugs, ice buckets, ice boxes, ice bags, tins and receptacles to keep food or beverages or other articles hot or cold and components and parts thereof.	14	
73.	(i) Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical-timers, time-records, auto print time punching clocks, time-registers, instrument panel clocks of all kinds including all such electronic devices and parts and accessories thereof. (ii) Watch bands, watch bracelets, watch chains and watch straps.	14	
74.	Water purifier, water filter of all types and descriptions including RO System.	14	
75.	Water coolers, hot-cold water dispenser and such other product including parts and accessories thereof.	14	
76.	Weighing bridge including parts and accessories thereof.	14	
77.	X-ray film and films and paper used in CT scan, MRI, Sonography and other medical equipment.	14	
78.	<b>Goods not covered in any Schedule appended to the Act or under any notification issued under section 6 of the Act.</b> <del>Goods not covered in any Schedule appended to the Act or under any notification issued under section 4 of the Act.</del>	14	Substituted vide Not. No.F.12(59)FD/Tax/2014-79,dated 30.07.14 wef 30-07-2014