

SCHEDULE-V
(See Section 44.)

| Sl.No | Description of goods | Rate of Tax (Paise in the rupee) | |
|--------------|---|---|--|
| 1 | Liquor. (On the cost of Rum vide No. ERTS(T)39/2005/PT-I/20. dt.31.7.2006) | 20 | |
| 2 | Lottery tickets. | 20 | |
| 3 | Molasses. | 20 | |
| 4 | Rectified Spirit. | 20 | |
| 5 | [Medicines and drugs]*[including vaccines, syringes and dressings, medicated ointments produced under drugs license, light liquid paraffin of IP grade]**(w.e.f. 9/11/2006 vide No. ERTS(T)37/2005/143 dt.15/12/2006). Medicine and drugs is revised from 4% to 5% w.e.f. 7/12/2010, vide letter No. ERTS (T) 12/2010/50 dt. 26/4/2011. | 5% | |
| 6 | Tobacco & tobacco products, cigar and cigarettes excluding unmanufactured tobacco, beedis and tobacco used in the manufacture of beedis. (No. ERTS(T)39/2005/Pt-I/10. dt. 29 th May, 2007) w.e.f. 1 st April, 2007. | 12.5 | |
| 7 | Gudka. | 20 (W.e.f. 01/04/2007) | |
| 8 | Tea leaves vide notification no. ERTS(T)115/2011/40 dt. 1.Sept 2011 | 4% | |