

SCHEDULE 'A'

(See clause (a) of sub-section (1) of section 5)

Goods liable for Output Tax at the rate of 1%

Sr.No.	Name of the Commodity	HSN Code
(1)	Articles of Gold, Silver and precious metals including Jewellery made from Gold, silver and precious metals.	7113
(2)	Gold, Silver and other precious metals.	7108 & 7106
(3)	Precious Stones	7116.20.00

SCHEDULE 'B'

(See clause (b) of sub-section (1) of section 5)

Goods liable for Output Tax at the rate of 4%

Sr.No.	Name of the Commodity	HSNCode
(1)	Acids	--
*(1A)	Agate	7103.10.23
(2)	Agricultural implements not operated manually or not driven by animal.	8432
(3)	All equipments for communications, such as, Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X), etc.	8517.30.00
***** (4)	All intangible goods or goods of incorporeal nature like copyright, patent, rep license, Exim scrips, SIL licenses, trade marks, import licenses, export permits or licenses or quota, software package, credit of duty entitlement pass book, technical know-how, goodwill, designs registered under the designs Act, 2000(Central Act 16 of 2000), sim card used in mobile phones and franchise, that is to say an agreement by which he franchise is granted representational right to sell or manufacture goods or to provide service or undertake any process identified or associated with the franchise, whether or not a trade mark, service mark, trade name or logo or any symbol, as the case maybe.	--
(5)	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles.	6901
*(5A)	All processed fruit, vegetables including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise).	2009
(6)	All types of yarn other than cotton and silk yarn in hank and sewing thread.	--
(7)	Aluminium conductor steel reinforced (A.C.S.R.)	7604
** (8)	All utensils including pressure cookers/pans except utensils made of precious metal.	--
(9)	Aluminium, aluminium alloys, their products (including extrusions) not elsewhere mentioned in this schedule or in any other schedule.	--
*(9A)	Animal shoenails.	7317.00.11
(10)	Arecanut, arecanut powder and betel nut.	0802.90
** (11)	Articles made of rolled gold, imitation gold and imitation jewellery.	7117
(12)	Artificial silk yarn, polyester fibre yarn and staple fibre yarn.	--
(13)	.Bagasse	2303

(14)	Bamboo	1401.10.00
(15)	Basic chromium sulphate, sodium bichromate, bleach liquid	2833
(16)	Bearings.	8482
*(16A)	Bed sheet, pillow covers and other made-ups.	6304
*(16B)	Beehive.	--
(17)	Beedi leaves	1404.90.10
(18)	Beltings.	N.A.
** (19)	Bicycles, tricycles, cycle rickshaws and parts, tyres and tubes thereof.	8712
** (20)	Bitumen/coal tar.	2706.00.10
*(20A)	Biscuits, toast, cake and pastries/savories manufactured and sold within the State.	--
*(20B)	Bio-mass briquettes.	--
*(20C)	Buckets made of iron and steel, aluminium, plastic or other materials (except of precious metals).	2373.99.90 7615.20.90 3924.90.90
(21)	Bone meal	0506.90
(22)	Bulk drugs	--
(23)	Capital goods subject to production of prescribed declaration	--
*(23A)	Candles.	3406.00.10
*(23B)	Cart driven by animals.	8716.80.20
** (24)	Cashew kernels and raw cashew seeds.	0801.31.00
** (25)	Castings of all metals.	7325
(26)	Castor oil	1515.30.90
** (27)	Centrifugal and mono-bloc submersible pumps and parts thereof	8413
*(27A)	Chalk stick.	2509.00.00
** (28)	Chemical fertilizers, pesticides, Bio-fertilizers and Micronutrients, also plant growth promoters and regulators, herbicides, rodenticides, insecticides, weedicides and pesticides.	3105
** (29)	Clay including fine china clay and ball clay.	2508
(30)	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.	0901
(31)	Coir products excluding coir mattresses.	5609.00.10
*(31A)	Combs.	9615
*(31B)	Computer stationary.	--
*(31C)	Cottage cheese (Paneer).	0406.20.00
(32)	Cotton and cotton waste	5202
** (32A)	Country liquor as defined in the Goa Excise Duty Act 1964.	--
(33)	Crucibles.	6903.20.10
*(33A)	Cups and glasses of paper, plastics and thermocol.	4823.60.00
(34)	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956(Central Act 74 of 1956)	--
** (35)	Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under drugs licence,	3003.90

	light liquid paraffin of IP grade.	
(36)	Dyes, that is to say, (i) Acid dyes (ii) Alizarine dyes (iii) Bases (iv) Basic dyes (v) Direct dyes (vi) Naphthols (vii) Nylon dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes (xii) Vat dyes (xiii) All other dyes not specified elsewhere in the schedule.	--
** (37)	Edible oils, oil cake.	1515.90.91 2306.30
(38)	Electrodes (Welding)	8515
(39)	Embroidery or zari articles, that is to say, (i) imi (ii) zari (iii) kasab (iv) saima (v) dabka (vi) chumki (vii) gota (viii) sitara (ix) naqsi (x) kora (xi) glass beads (xii) badla (xiii) gizal (xiv) embroidery machines (xv) embroidery needles.	5810
(40)	Exercise book, graph book and laboratory note book	4820
(41)	Ferrous and non-ferrous metals and alloys; non-ferrous metals such as aluminium, copper, zinc and extrusions of those.	N.A.
*(41A)	Feeding bottles and nipples.	3923.30.90
(42)	Fibres of all types and fibre waste excluding coconut fibre.	N.A.
** (43)	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker and fly ash.	N.A.
(44)	Fried grams (roasted grams)	2008.19.40
(45)	Gur, jaggery and edible variety of rub gur.	--
(46)	Hand pumps and spare parts.	8413
*(46A)	Handicrafts.	--
(47)	Herb, bark, dry plants, dry root, commonly known as jari booti and dry flower.	1211
*(47A)	Hing (Asafoetida).	1301.90.13
*(47B)	Honey.	0409.00.00
** (48)	Hose pipes and fittings thereof.	N.A.
(49)	Hosiery goods	6115
(50)	Ice	2201.90.10
** (51)	Incense sticks commonly known as agarbatti, dhupkathi, dhupbati, dhoop, sambrani or lobhana and camphor.	3307.11.00
(52)	Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres).	8544
(53)	Industrial inputs and packing materials as may be notified.	--
*(53A)	Insulators.	8546
** (54)	IT products as may be notified by the Government including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, cell	--
(55)	Kerosene oil sold through PDS.	2710.19.10
*(55A)	Kattha.	--
*(55B)	Kerosene lamp/lantern, petromax, glass chimney.	9405.50.10
(56)	Khandsari.	1701.11.20
*(56A)	Khoya/khoa.	--

*(56B)	Kirpan	8211.92.00
*(56C)	Kites	--
(57)	Knitting wool.	5109.10.10
*(57A)	Kutto atta	--
(58)	Lignite	2702
(59)	Lime, lime stone, products of lime, dolomite, and other white washing materials not elsewhere mentioned in this schedule or in any other schedule.	2521
** (60)	Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.	3817.00.11
(61)	Metals, alloys, metal powders including metal paste of all types and grades and metal scrap other than those falling under declared goods.	--
*(61A)	Medical equipment/devices and implants.	9018
(62)	Mixed PVC stabilizer.	--
** (63)	Napa Slabs (Rough flooring stones) and Shahabad stones.	6801.00.00
(64)	Newars	5806.31.20
*(64A)	Non-mechanised boats used by fisherman for fishing.	N.A.
*(64B)	Nuts bolts, screws and fasteners.	--
(65)	Ores and Minerals.	--
(66)	Palm fatty acid	2915.70
** (67)	Paper and newsprint and paper board.	4801
(68)	(i) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax; (ii) Slack wax.	2712.20
(69)	Pens of all kinds including refills.	9608
** (70)	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes and fittings thereof.	--
** (71)	Plastic footwear, Hawaii chappals and straps thereof.	6401.10.10
** (72)	Plastic granules, plastic powder and master batches.	--
(73)	Printed material including diary, calendar.	--
(74)	Printing ink excluding toner and cartridges.	3215
*** (75)	-----	--
*(75A)	Processed meat, poultry and fish.	0202
*(75B)	Puffed rice, commonly known as muri, chira, murki etc.	1904.20.00
(76)	Pulp of bamboo, wood and paper.	--
** (77)	Rail coaches, engines and wagons and part thereof.	8603
*(77A)	Rakhi.	--
(78)	Readymade garments.	6110
*(78A)	Refractory monolithic.	--
*(78B)	Religious pictures not for use as calender.	N.A.
(79)	Renewable energy devices and spare parts.	N.A.
*(79A)	Rice bran.	2302.20.30
*(79B)	River sand and grit.	N.A.
(80)	Rubber that is to say, - (a) raw rubber, latex, dry ribbed sheet	4002.91.00

	of all RMA Grades, tree lace, earth scrap, ammoniated latex, prescribed latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex. (b) Reclaimed rubber, all grades and qualities; (c) Synthetic rubber.	
(81)	Safety matches.	3605.00.10
*(81A)	Sacred thread commonly known as yagnapobit.	N.A.
(82)	Seeds other than grass, vegetables and flowers	--
** (83)	Sewing machines, its parts and accessories.	8452
(84)	Ship and other water vessels.	7326.90
** (85)	Silk fabrics excluding handloom silks unless covered by Additional Excise Duty.	5007
*(85A)	Singhada.	N.A.
*(85B)	Sirali, bageshi, barroo, date leaves, baskets made of bamboo.	N.A.
** (86)	Skimmed milk powder and UHT milk.	0402.10.10
(87)	Solvent oils other than organic solvent oil.	N.A.
*(87A)	Spectacles, parts and components thereof, contact lens and lens cleaner.	9004
(88)	Spices of all varieties and forms including cumin seed, aniseed, pepper, turmeric, and dry chillies.	0910.99
(89)	Sports goods excluding apparels and footwear.	9506
(90)	Starch	1108
*** (91)	-----	--
*(91A)	Sweetmeat (including peddas) and farsan.	1704.90.90
(92)	Tamarind	0813.40.10
*(92A)	Takhti.	N.A.
*(92B)	Tapioca.	0714.10.00
*(92C)	Tea.	2101.20
*(92D)	Toys excluding electronic toys.	9503
*(92E)	Tools.	8207
***** (93)	Tractors, harvesters and attachments and parts thereof, including tractor tyres and tubes.	8701
(94)	Transmission wires and towers	7308.20
(95)	Umbrella except garden umbrella.	6601
*(95A)	Unbranded and branded brooms.	9603.10.00
(96)	Vanaspati (Hydrogenated vegetable oil)	1516.20.91
(97)	Vegetable oil including gingli oil and bran oil	1518.00.31
*(97A)	Wet dates.	0804.10.20
*(97B)	Wooden crates.	4415.10.00
** (98)	Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpners.	--
*(99)	Writing Ink.	3215.90.10
***** (100)	Caterers, factory or industrial canteens and clubs serving food and non-alcoholic beverages for consumption or any place other than a hotel/restaurant.	N.A.

***** (101)	Used cars/motor vehicles including two wheelers and three wheelers, whether or not sold after reconditioning or refurbishing, by a registered dealer whose principal business is of buying and selling of motor vehicles.	N.A.
***** (102)	Lease rentals in respect of transfer of right to use any goods for any purpose, whether or not, for a specific period.	N.A.
*** (103)	Ready mixed Concrete w.e.f. 1.9.06	3824.50.10
***** (104)	Karangi oil	1515.90.20

SCHEDULE 'C'

(See clause (c) of sub-section (1) of section 5)

Sr.No.	Name of the Commodity	Rate of tax	HSN Code
(1)	(2)	(3)	(4)
(1)	Aviation spirit, aviation turbine fuel and A.V.Gas. other than covered by entry 34 of Schedule "B"	20%	2710.19.20
(2)	Country liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964) w.e.f.24.8.05	4%	--
***** (3)	Foreign liquor and Beer as defined in Goa Excise Duty Act, 1964 (Act 5 of 1964) w.e.f. 1.4.06	20%	--
***** (4)	High Speed Diesel Oil (HSD) w.e.f. 17.6.06	21%	2710.19.30
(5)	Indian made foreign liquor including Beer as defined in Goa Excise Duty Act, 1964 (Act 5 of 1964) w.e.f.24.8.05	20%	--
(6)	Light diesel oil (LDO).	20%	2710.19.40
(7)	Lotteries including online lotteries	20%	--
***** (8)	Motor spirit which is commonly known as petrol including ethanol blended petrol. w.e.f 17.6.06	22%	2710.11
(9)	Molasses	20%	1709.90.10
** (10)	Naphtha w.e.f 1.9.06 other than used as raw material by chemical fertilizer shall be substituted.	20%	2710.11.19
(11)	Rectified spirit	20%	2207.10.19
(12)	Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended hereto other than Kerosene Oil and Liquified Petroleum Gas, Furnace oil and substitute furnace fuel including low sulphur heavy stock and Lubricating oil and grease.	20%	--

Replace

* **High Speed Diesel Oil (HSD) w.e.f. 17.6.06** **21%**

* **Motor spirit which is commonly known as petrol including ethanol blended petrol w.e.f. 17.6.06** **22%**

SCHEDULE 'D'

(See clause (d) of sub-section (1) of section 5)

Goods Exempted from Tax

Sr.No.	Name of the Commodity	HSN Code
(1)	Agricultural implements manually operated or animal driven.	8201
(2)	Aids and implements used by handicapped persons.	9021
*(2A)	All bangles (except those made of precious metals).	--
*(2B)	Animal feed to include supplement and husk of pulses (concentrates and additives), wheat bran and de-oiled cake.	--
(3)	Aquatic feed, poultry feed and cattle feed including grass, hay and straw.	2309.90
(4)	Bamboo mattings	4601.20.19
(5)	Betel leaves	1404.90.40
(6)	Bread	1905.90.90
**(7)	Books, periodicals and journals including maps, charts and globes.	--
(8)	Charkha, Ambar Charkha, handlooms and handloom fabrics and Gandhi Topi.	8445.20.19
(9)	Charcoal.	4402
(10)	Coarse grains other than paddy, rice and wheat.	--
(11)	Condoms and contraceptives.	4014.10
(12)	Cotton and silk yarn in hank.	--
(13)	Coconut fibre	5305.11.10
(14)	Coconut in shell and separated kernel of coconut other than copra.	0801.19.10
(15)	Curd, Lassi, butter milk and separated milk	--
(16)	Earthen pot	6914.90.00
(17)	Electrical energy	2716.00.00
**(18)	Firewood except casurina and eucalyptus timber.	4401
**(19)	Fishnet and fishnet fabrics including fishnet twine and ropes, fish seeds, prawn/shrimp seeds, fishing requisites other than fishing boats (mechanized and non-mechanised).	5607 & 5608
**(20)	Flour atta, maida, suji and besan.	--
(21)	Fresh milk and pasteurized milk.	0402
(22)	Fresh plants, saplings and fresh flowers.	--
(23)	Fresh vegetables and fruits.	0810.90.90
(24)	Ginger and garlic.	0910.10.10
*(24A)	Goods taken under customs bond for re-export after manufacturing or otherwise.	--
*** (25)	-----.	--
*(25A)	Gur and jaggery.	1701.11.10

(26)	Human blood and blood plasma.	3002.90
** (27)	Husk, bran of cereals and groundnut husk.	1213.00.00
(28)	Indigenous handmade musical instruments.	--
(29)	Idols made of clay and clay lamps.	6913.90.00 6912.00.40
*(29A)	Items covered by PDS (except kerosene).	--
(30)	Kumkum, bindi, alta and sindur.	3304.99.40
*(30A)	'Khadi' garments/goods and made-ups. Explanation: For the purpose of this entry 'Khadi' means any cloth woven on handloom in India from cotton, silk or woollen yarn hand-spun in India or from the mixture of any two or all such yarn.	--
(31)	Leaf plates and cups.	1404.90.90
(32)	Meat, fish, prawn, and other aquatic products when not cured or frozen; eggs and livestock and animal hair.	--
(33)	National flag	6307.90.90
(34)	Organic manure.	3101
(35)	Non-judicial stamp paper sold by Government Treasuries; postal items, like envelope, post card etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form.	4907.00
(36)	Paddy, rice, wheat and pulses	1006.10.00
*(36A)	Papad.	1905.90.20
(37)	Plantain leaves	--
(38)	Poha, murmura and lai	--
(39)	Raw wool	5101
(40)	Semen including frozen semen	0511
*(40A)	Salt (branded or otherwise).	2501
** (41)	Seeds of all types other than oil seeds.	--
(42)	Silk worm laying cocoon and raw silk	5001
(43)	Slate and slate pencils	9610
(44)	Sugar (as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957))	1701
(45)	Tender green coconut	0801.19.12
(46)	Textile fabrics, (as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957))	--
(47)	Tobacco, (as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957))	2403
*** (48)	-----.	--

(49)	<p>Water other than –</p> <p>(i) aerated, mineral, distilled, medicinal, tonic, battery, demineralised water; and</p> <p>(ii) water sold in sealed container.</p>	2201.90
***** (50)	<p>Sales effected by the Depot of Canteen Stores Department (I) and Indian Naval Canteen Services located in Goa to the members of the Armed Forces, Civilian personnel, paid from the Defence Estimates and to Ex- service Personal stationed in Goa, either directly through retail outlet or through Canteen Stores other than liquor and alcoholic beverages, air conditioning plant including air conditioners and air coolers and their components, parts and accessories; refrigeration plant and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, bottle coolers, walk in coolers and components, parts and accessories of any of them; television sets and antennas, television cameras, television monitors and components, parts and accessories of any of them; closed circuit television, cameras, video television, video players video cassettes, audio cassette players and recorder, disc players and components, parts and accessories of any of them; electrical and electronics instruments, apparatus and appliances, domestic electrical appliances, motor vehicles, motor cycles, motor scooters, motorettes and three wheelers; cell phones and parts and components thereof; DVD, CD, DTH, parts and components; computers and parts and accessories thereof.</p>	--

SCHEDULE 'E'

(See sub-section (1) of section 7)

<i>Sr. No.</i>	<i>Name of the Commodity</i>	<i>Limit of turnover</i>	<i>Rate of composition</i>
1	2	3	4
1.	Reseller other than dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use nay goods and importer.	50 lakhs	0.5%
2.	Reseller of liquor in packed bottles other than importer	50 lakhs	5%
3.	Hotel, Restaurant, eating house, refreshment room, boarding establishment serving food and non-alcoholic beverages other than starred category of hotel.	50 lakhs	3%
4.	Hotel including Bar and Restaurant serving food, alcoholic and non-alcoholic beverages other than starred category of hotel.	50 lakhs	6%
5.	Works contractor other than importer.	50 lakhs	2%
****(6)	Starred category of hotel serving food, alcoholic and non-alcoholic beverages other than importer w.e.f. 1.9.06	50 lakhs	10%

NOTE: * Added w.e.f. 1.8.2005

** Substituted w.e.f. 1.8.2005

*** Omitted w.e.f. 1.8.2005.

**** Added w.e.f.24.8.2005.

***** Added w.e.f. 17.6.06