

SCHEDULE – III

(See sub section (3) of Section 4)

List of goods taxable @ 1%

S.No.	NAME OF THE COMMODITY
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1. Bullion, Specie, Platinum and other precious metals.

(The original entry “1. Bullion and Specie” is substituted by Act No 10 of 2006 dated 4th Jan 2006 w.e.f 01.12.2005)

2. Articles and jewellery made of bullion or specie or any other precious metals and jewellery embedded with precious stones and semi-precious stones”.

(The original entry “Articles and Jewellery made of bullion or specie or both and Jewellery embedded with precious stones and semi-precious stones and gold coated or gold covered jewellery” is substituted by Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005)

3. Precious stones, that is to say, Diamonds, Emeralds, Rubies, Sapphires and semiprecious stones and Pearls.