

GOVERNMENT OF WEST BENGAL

LEGISLATIVE DEPARTMENT

West Bengal Act VIII of 1979

THE TAXES ON ENTRY OF GOODS INTO
CALCUTTA METROPOLITAN AREA
(AMENDMENT) ACT, 1979.*[Passed by the West Bengal Legislature.]**[Assent of the Governor was first published in the Calcutta Gazette,
Extraordinary, of the 20th April, 1979.]**[20th April, 1979.]**An Act to amend the Taxes on Entry of Goods into Calcutta Metropolitan
Area Act, 1972.*West Ben.
Act V of
1972.

WHEREAS it is expedient to amend the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972, for the purpose and in the manner hereinafter appearing;

AND WHEREAS previous sanction of the President under the proviso to clause (b) of article 304 of the Constitution of India has been obtained;

It is hereby enacted in the Thirtieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. This Act may be called the Taxes on Entry of Goods into Calcutta Metropolitan Area (Amendment) Act, 1979. Short title.

2. For the Schedule to the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972, the following Schedule shall be substituted:— Substitution
of new
Schedule
for the
Schedule to
West Ben.
Act V of
1972.

"THE SCHEDULE.

(See sections 2 and 6.)

Sl. No.	Specified goods.	Rate of tax.
1	2	3.
1.	Coffee and Chicory in whole or powdered form including instant Coffee.	5 paise per kilogram.
2.	Cocoa and Cocoa-beans	8 per cent. ad valorem.

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Sl. No.	Specified goods.	Rate of tax.
1	2	3.
3.	Fruit Juices, and all other beverages not specifically provided for.	8 per cent. <i>ad valorem</i> .
4.	Malt and Malt extracts . .	8 per cent. <i>ad valorem</i> .
5.	Milk condensed or preserved except whole milk, toned milk, skimmed milk powder and baby food.	8 per cent. <i>ad valorem</i> .
6.	(a) Milk Cream, <i>Kheer</i> , butter of all kinds and Cheese	8 per cent. <i>ad valorem</i> .
	(b) Ghee . .	Rs. 4.00 per 50 kilograms.
7.	(a) Meat, fresh or preserved for whatever use, preserved fish.	8 per cent. <i>ad valorem</i> .
	(b) Margarine, Lard and other edible animal fat . .	Ditto.
	(c) Tallow . .	1 paisa per kilogram.
8.	Fruits, dried or preserved, including nuts of all kinds other than those specified separately in this Schedule, excluding fresh fruits and betel nuts.	8 per cent. <i>ad valorem</i> .
9.	All kinds of food or drinks not specifically provided for, not being fresh or green fruits, dry cocoanut, fresh vegetables, chakka, fresh <i>channa</i> , curd, fresh milk, fresh fish, cereals and pulses.	8 per cent. <i>ad valorem</i> .
10.	(a) Baking Powder, Curry Powder, Spices and powders thereof.	8 per cent. <i>ad valorem</i> .
	(b) Stabilisers used as food additives . .	Ditto.
	(c) Gelatine of non-explosive grade and articles made thereof.	Ditto.
11.	(a) Saffron . .	8 per cent. <i>ad valorem</i> .
	(b) Food Colours, food essences of all kinds . .	Ditto.
	(c) Honey . .	Ditto.
	(d) Jam, jelly, marmalade, chutney, pickles . .	Ditto.
	(e) Menthol, Peppermint and Peppermint Oil, Camphor and Camphor Oil, Eucalyptus Oil, Orange Oil, Vanilla.	2 per cent. <i>ad valorem</i> .

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Sl. No.	Specified goods.	Rate of tax.
1	2	3.
12.	(a) Sugar, Sugar Candy and Sugar Cube ..	75 paise per 50 kilograms.
	(b) Gur of all sorts ..	20 paise per 50 kilograms.
	(c) Molasses ..	75 paise per 5 metric tonne.
	(d) Saccharin and other Sweetening Agents ..	6 per cent. <i>ad valorem</i> .
	(e) Dextrose, Lactose, Fruit Sugar, Glucose of all kinds except injectible grade.	Ditto.
		Rs. 2.00 per 50 kilograms.
13.	(a) Groundnut Oil ..	Ditto.
	(b) Til Oil ..	22 paise per kilogram.
	(c) Cocoanut Oil ..	Rs. 1.50 per 50 kilograms.
	(d) Castor Oil ..	
	(e) All other vegetable oils not specifically provided for elsewhere in this Schedule, excluding mustard oil and rape seed oil.	Rs. 2.00 per 50 kilograms.
14.	Vanaspati and Hydrogenated Oils ..	Rs. 4.00 per 50 kilograms.
15.	(a) Groundnut shelled or unshelled ..	1 per cent. <i>ad valorem</i> .
	(b) Desiccated cocoanut, copra and copra dust ..	1½ per cent. <i>ad valorem</i> .
	(c) All other oilseeds of vegetable oils not specifically provided for, other than mustard seed and rape seed.	1 paise per kilogram.
16.	(a) Wine, country liquor, India made foreign liquor, foreign made foreign liquor and all other alcoholic beverages excluding beer specified separately.	Rs. 3.00 per bulk litre.
	(b) Beer ..	60 paise per bulk litre.
	(c) Absolute alcohol, Rectified spirit ..	15 paise per bulk litre.
	(d) Denatured spirit, Methylated spirit ..	10 paise per bulk litre.
	(e) All alcohols used in industries not specifically provided for excluding Methanol.	Ditto.
17.	(a) (i) Aviation Gasoline (Different Grade), Aviation Turbine Fuel, Diesel Oil and Motor Spirit of all kinds.	2 paise per litre.
	(ii) Furnace Oil ..	Ditto.
	(iii) Lubricating oils of all kinds ..	Ditto.
	(iv) Mava Oil ..	Ditto.
	(v) Natural Gasoline ..	Ditto.

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1	2	3.
	(vi) Jute Batching Oil ..	2 paise per litre.
	(vii) Wash Oil [Excluding non-Petroleum Products derived on Coke-oven (by-products)].	Ditto.
	(viii) Solvent Oil ..	Ditto.
	(ix) Spindle Oil ..	Ditto.
	(x) Sevasol ..	Ditto.
	(xi) Solutions, compositions ..	Ditto.
	(xii) Mineral Turpentine Oil ..	Ditto.
	(xiii) White Oils ..	Ditto.
	(xiv) Other fuel oils provided that nothing hereinbefore contained shall include Kerosene Oil and Crude Oil.	Ditto.
	(xv) Liquified Petroleum Gas ..	Ditto.
	(xvi) Petroleum products, not specifically mentioned	Ditto.
	(xvii) By-products of mineral oil ..	Ditto.
	(b) Crude Oil ..	1 paise per 4 litres.
	(c) Greases based on petroleum products	2 per cent. ad valorem.
	Petroleum Jelly.	
	(d) Paraffin Wax ..	2 paise per kilogram.
	(e) Petroleum Coke ..	Re. 1 per metric tonne.
18.	(a) Goats, Lambs, Sheep, Kids of goats, lambs or sheep	25 paise per head.
	(b) Buffaloes, Cows, Horses, Oxen and Calves ..	Rs. 2.00 per head (50 paise per head for calves).
	(c) Pigs ..	50 paise per head.
19.	(a) Hides and Skins ..	15 paise per kilogram.
	(b) Leather, including bags, boxes, chappals, harness, saddles, sandals, shoes, slippers, straps, all other articles made of leather not specified separately.	1 per cent. ad valorem.
20.	Charcoal, Coal, Coke other than Petroleum Coke specified separately in this Schedule, briquettes of coal or coke.	Re. 1 per metric tonne.
21.	(a) Calcium Carbide ..	3 per cent. ad valorem.
	(b) Calcium Carbide sludge ..	Re. 1 per metric tonne.
22.	(a) Pan masala excluding Tobacco Preparation ..	6 per cent. ad valorem.
	(b) Katechu (Katha), Silverleaves ..	Ditto.
	(c) Zarda and Snuff ..	Ditto.

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Sl. No.	Specified goods.	Rate of tax.
1	2	3.
23.	(a) Crackers and fireworks of all sorts . .	10 per cent. <i>ad valorem</i> .
	(b) Safety fuses, Chlorates of Sodium and Potassium Nitrates (excluding Fertiliser Grade) and other raw materials and components of crackers and fireworks not specifically provided for.	5 per cent. <i>ad valorem</i> .
	(c) Phosphorous, Nitro-Cellulose Cotton . .	Ditto.
	(d) Sulphur . .	10 paise per kilogram.
	(e) Metal dust and powder . .	5 per cent. <i>ad valorem</i> .
24.	(a) Alum, Caustic Soda, Caustic Soda Lye, Phenyle, Potassium Carbonate, Ritha, Soda of all kinds, Reck-salts.	25 paise per 50 kilograms.
	(b) Silicate of Sodium, Potassium and Aluminium, Hydrated Alumina, Silica Gel, Bleaching Powder.	1 paise per kilogram.
	(c) Sands of all kinds . .	50 paise per metric tonne.
25.	Soaps, Detergents, Shampoo, Shikakai of all kinds and other substances used for washing cloths, floors and utensils.	2 per cent. <i>ad valorem</i> .
26.	(a) Leather Polish, Metal Polish and all other polishing materials.	Ditto.
	(b) Emery Grains and Emery Powder, Emery Papers and Emery Cloths and all sorts of abrassives.	Ditto.
27.	Tans and Tanning Materials including Nitrite, Chromates, Di-Chromates, Formates, Sulphide, Hydro-sulphite and Sulphate and Sulphite of Sodium and Potassium only.	2 per cent. <i>ad valorem</i> .
28.	(a) Cement of all sorts including Plaster of Paris . .	Rs. 2.00 per metric tonne.
	(b) Asbestos, Raw and fibre . .	2 per cent. <i>ad valorem</i> .
	(c) All sorts of mineral wools . .	Ditto.
29.	(a) Chalk, Chalk Powder, and Calcium Carbonate in any form not otherwise specified.	5 paise per kilogram.
	(b) Earth of all kinds including China Clay, Fire Clay other than Red Earth.	7 paise per 50 kilograms.
	(c) Lime of all grades . .	Re. 1 per metric tonne.

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Sl. No.	Specified goods.	Rate of tax.
1	2	3.
30.	(a) Mosaic Pieces and Chips ..	2 per cent. <i>ad valorem</i> .
	(b) Marble Pieces and Chips ..	Ditto.
	(c) China Mosaic Chips ..	Ditto.
	(d) Tiles, Flooring Tiles, Mosaic Tiles, Roofing Tiles of all kinds and Terrozo Tiles.	Ditto.
	(e) Stone Slabs, Marble Slabs ..	Ditto.
	(f) Stone Chips, Stone Powder (except emery powder), Stone Ballast, Gravels, Stone metals, Felsper, Quartz, Slate, Stone, Soap stone, Clinker, Blast Furnace Slag and Briquettes of all sorts excluding briquetteness of coal or coke specified elsewhere.	7 paise per 50 kilograms.
31.	(a) Ordinary Clay Bricks, burnt or unburnt ..	2 per cent. <i>ad valorem</i> .
	(b) Brick bats, Jhama and Surki ..	Ditto.
	(c) Fire bricks, Glazed bricks and Refractories ..	Ditto.
32.	(a) Cement Pipes, China Pipes, Earthen Pipes, Asbestos Pipe, C.I. Pipes and fittings thereof.	2 per cent. <i>ad valorem</i> .
	(b) Asbestos Cement Sheets, Roofing Sheets of all other kinds not specified elsewhere.	Ditto.
	(c) Roofing Felt ..	1 per cent. <i>ad valorem</i> .
33.	(a) Asphalt, Bitumen, Coal ash, Coal tar, Coal tar pitch	7 paise per 50 kilograms.
	(b) Plasticised Pitch, Mastic ..	2 per cent. <i>ad valorem</i> .
	(c) Naphthalene, Naphthalene Oil, Carbolic Oil, Creosote Oil, Solvent Naphtha, Cresol, Wash Oil (Excluding petroleum products), Coal Tar Oil, Light Oil.	Ditto.
34.	Glass, Glass-ware, China-ware, Enamelled Ware, Porcelain-ware, Stone-ware, Earthen-ware, Bottles and all kinds of Crockerics.	2 per cent. <i>ad valorem</i> .
35.	Sanitary Wares and Fittings including all metal valves, Cocks and other fittings.	2 per cent. <i>ad valorem</i> .
36.	Ply-wood, Hard Board, Masonite, Soft Board, Decorative Laminates, Card Board, Grey Board, Mill Board, Straw Board, and any other kinds of boards of whatever composition not otherwise specified and articles made thereof.	4 per cent. <i>ad valorem</i> .

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Sl. No.	Specified goods..	Rate of tax.
1	2	3.
37.	(a) Wood, Ballies, Timber, Cane and articles made thereof including furniture, but excluding wood exclusively meant for manufacture of match sticks.	5 per cent. <i>ad valorem</i> .
	(b) Sandal Wood, Articles made of such wood, Sandal Wood Dust and Chips.	Ditto.
38.	(a) All sorts of Scents, Attars, Essence (excluding Food Essences), Essential Oils not specifically provided for, all kinds of aroma imparting materials and perfumery.	3 per cent. <i>ad valorem</i> .
	(b) Benzene, Xylene, Toluene and compounds thereof	2 per cent. <i>ad valorem</i> .
	(c) Phenol and phenolic compounds	Ditto.
39.	Resin of all kinds (natural or synthetic), Gum and Glue, and Casein of all sorts, Adhesive and Pasting Materials of all kinds.	2 per cent. <i>ad valorem</i> .
40.	Hair Oils, Perfumed Oils, Hair Lotions, Hair Tonic, Hair Creams, Hair Dyes and Pomades.	3 per cent. <i>ad valorem</i> .
41.	(a) Razors, Razor parts, Safety Razors and parts thereof, other shaving requisites including blades.	2 per cent. <i>ad valorem</i> .
	(b) Brushes, Brush Components, Combs, Looking Glasses	Ditto.
	(c) Tooth Paste, Tooth Powder, Gurakhu . .	Ditto.
	(d) Shaving sticks, Shaving Soaps, Shaving Creams and After-shave Lotion.	Ditto.
	(e) All sorts of Cosmetics, and other preparation whether medicated or not, for the care of skin including beauty creams, Cold Creams, Vanishing Creams, Skin Food and Tonics, Snows, Face Powder, Rouge, Face Paints and Colours, Talcum Powder, Baby Powder.	3 per cent. <i>ad valorem</i> .
	(f) Glycerine . .	2 per cent. <i>ad valorem</i> .
42.	(a) Cigar cases, cigarette cases . .	4 per cent. <i>ad valorem</i> .
	(b) Cigar Holders, Cigarette Holders . .	Ditto.
	(c) Smoking pipes, Hookka and other smoking requisites excluding tobacco and tobacco preparation other than snuff and zarda specified elsewhere.	Ditto.
	(d) Tobacco cases and pauches . .	Ditto.
	(e) Cigarette papers, filter rods and aluminium leaves and foils.	Ditto.
	(f) Cigarette Lighters . .	Ditto.

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Sl. No.	Specified goods.	Rate of tax.
1	2	3.
43.	Starches of all sorts, arrowroots, Dextrine, farina starches, sago rice, sago flour, sizing oils (not otherwise specified), sizing materials, tamarind seeds and gourd seeds including powder and flour of both, tapioca and tapioca flour and substitutes thereof.	1 paise per kilogram.
44.	(a) (i) Cotton, ginned or unginned . . .	$\frac{1}{2}$ paise per kilogram.
	(ii) Cotton waste, hard waste and yarn waste . . .	25 paise per 50 kilograms.
	(b) Raw or unspun wool, knitting wool, woollen yarns . . .	$\frac{1}{2}$ per cent. <i>ad valorem</i> .
	(c) All other fibres including coconut, hemp excluding jute.	1 per cent. <i>ad valorem</i> .
	(d) Products of all fibres natural or synthetic including fibre strings, ropes, cords of all kinds, excluding jute, and excluding cotton-yarn and yarn elsewhere specified.	Ditto.
	(e) Steel yarn, asbestos yarn, tyre cord yarn, glass yarn, coil yarn, hemp yarn and synthetic yarn.	Ditto.
	(f) Threads of all sorts excluding thread . . .	Ditto.
	(g) Linoleum . . .	Ditto.
45.	Piece goods of artificial materials, hemp, linen, cotton, silk, synthetic materials, wool, articles made of wholly or partly of any of the materials not otherwise specified.	1 per cent. <i>ad valorem</i> .
46.	(a) Raw rubber, synthetic or natural, latex, vulcanised rubber.	10 paise per kilogram.
	(b) Reclaimed rubber . . .	6 paise per kilogram.
	(c) Rubber waste . . .	2 paise per kilogram.
	(d) Rubber tyres, rubber tubes for vehicles . . .	2 per cent. <i>ad valorem</i> .
	(e) Rubber tubes other than for vehicles . . .	1 per cent. <i>ad valorem</i> .
	(f) Rubber solutions and rubber chemicals . . .	Ditto.
	(g) All other rubber goods, gutta percha and articles made thereof.	Ditto.
47.	(a) Beads of all sorts . . .	2 per cent. <i>ad valorem</i> .
	(b) Broaches, Hairpins, Garters, Suspenders, Safety pins, clips, snap buttons, snap fasteners, zip fasteners and other kinds of fasteners crochet hooks, knitting hooks, pins and needless of all kinds, buttons of all kinds.	Ditto.
	(c) Immitation ornaments, pearls of all kinds, articles of immitation jewellery.	Ditto.
	(d) All kinds of laces and tapes including adhesive tapes, embroidery articles.	Ditto.

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Sl. No.	Specified goods.	Rate of tax.
1	2	3.
48.	(a) Bakelite, bakelite goods ..	2 per cent. <i>ad valorem</i> .
	(b) Celluloid, celluloid goods ..	Ditto.
	(c) Celluloid powder, flakes and products thereof ..	Ditto.
	(d) Ebonite, monide and products thereof ..	Ditto.
	(e) Plastic, polythene and flakes, powder, granules and cuttings thereof. ..	Ditto.
	(f) Plastic goods except plastic toys ..	4 per cent. <i>ad valorem</i> .
	(g) Sponges and articles made thereof ..	2 per cent. <i>ad valorem</i> .
	(h) Cellophan and articles made thereof ..	Ditto.
49.	(a) Locks, keys, key rings, key chain ..	2 per cent. <i>ad valorem</i> .
	(b) Forks, spoons, cutlery of all kinds, domestic utensils and crockeries. ..	Ditto.
	(c) Nipples, shapes, crucibes made of graphite or of any other materials. ..	Ditto.
	(d) Scissors, knives of all kinds ..	Ditto.
	(e) Toys of all kinds except toys made of plastic, all kinds of sports goods. ..	Ditto.
	(f) Stoves, Petromax, Lanterns and all other lighting equipments including those for electric or gas lighting, their spare parts and accessories. ..	Ditto.
	(g) Pressure cookers, thermos flasks, their spares and accessories. ..	Ditto.
50.	(a) Musical instruments and their spares and accessories. ..	3 per cent. <i>ad valorem</i> .
	(b) Cine projection machinery, their components, spares, materials used therein. ..	2 per cent. <i>ad valorem</i> .
	(c) Photographic machinery, their components and spares, photographic films, mounts, all kinds of photo papers and albums, photographic chemicals. ..	Ditto.
	(d) (i) Raw (unexposed) cinema films ..	1 paisa per metre.
	(ii) Cinema films processed and reels ..	10 paisa per metre.
	(e) Optical goods and dental goods and their spares and accessories. ..	1 per cent. <i>ad valorem</i> .
	(f) Clocks, watches and their spares ..	2 per cent. <i>ad valorem</i> .
	(g) Sewing machines, their spares and accessories ..	Ditto.
	(h) Surgical instruments, Scientific appliances, their spares and accessories. ..	1 per cent. <i>ad valorem</i> .
	(i) Surveying apparatus, their spares and accessories ..	2 per cent. <i>ad valorem</i> .
	(j) Typewriters, their spares and accessories ..	Ditto.

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[West Ben. Act No. 10 of 1979]

(The Schedule.)

Sl. No.	Specified goods.	Rate of tax.
1	2	3.
51.	(a) (i) Electrical domestic appliances and their components and spares. . .	2 per cent. <i>ad valorem</i> .
	(ii) Electrical fittings, electrical materials . .	Ditto.
	(iii) Electrical machinery of all kinds, alternators, control switch gear dynamos, generators, turbo generating sets, their components and spares. . .	Ditto.
	(iv) Electric goods including batteries, cells, copper strips for electric cells, horn electric and their spares. . .	Ditto.
	(v) Electric machinery for generation, transmission and distribution, motors, genertors, their components and spares. . .	Ditto.
	(vi) Radios, Radiograms, Television sets or apparatus, loudspeakers, gramophones, Record player, Tape recorder, amplifiers, wirless goods, their components and spares. . .	4 per cent. <i>ad valorem</i> .
52.	All kinds of machinery, plants, engines, tools, instruments, apparatus and appliances, components, spare parts and accessories thereof except those otherwise specified. . .	2 per cent. <i>ad valorem</i> .
53.	Iron, steel and their alloys—	
	(a) Blooms, billets, slabs . .	Rs. 10 per metric tonne.
	(b) Pig iron . .	Ditto.
	(c) (i) angles, equal or unequal . .	Ditto.
	(ii) bars, rods, rounds . .	Ditto.
	(iii) black or galvanised sheets, plain or corrugated . .	Ditto.
	(iv) bulbs or toe . .	Ditto.
	(v) Channels . .	Ditto.
	(vi) Fishplates for rails . .	Ditto.
	(vii) Joists . .	Ditto.
	(viii) Rails . .	Ditto.
	(ix) Plates, ordinary mild steel including boiler, and high tensile ship building or bullet proof. . .	Ditto.
	(x) Shell, steel ingots, blooms, billets, bars . .	Ditto.
	(xi) Spring steel, vehicular or flat bars . .	Ditto.

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1	2	3.
	(d) (i) Bolts, nuts, rivets, washers and such other articles. . .	2 per cent. <i>ad valorem</i> . Ditto.
	(ii) Hardware articles, buildings hardwars . .	Ditto.
	(iii) Hoops, strips . .	Ditto.
	(iv) Pipes, tubes . .	Ditto.
	(v) Wire, barbed, telegraph or other kinds of black or galvanised. . .	Ditto.
	(vi) Wire nails, wire nettings, wire meshes, grills, expanded metal. . .	Ditto.
	(vii) Springs, hooks, rings, buckles, eyes and eye-lets. . .	Ditto.
	(viii) Steel furniture including almirahs, drawers and chests, safes and lockers. . .	Ditto.
	(ix) Any other articles manufactured from iron or steel or their alloys not specified elsewhere. . .	Ditto.
	(e) Iron and steel scrap, skull . .	Rs. 6 per metric tonne.
54.	(i) Non-ferrous metals, their alloys, bars, rounds, sheets, ingots and their circles. . .	Rs. 2 per 50 kilograms.
	(ii) Non-ferrous metal dross and waste . .	Re. 1 per 50 kilograms.
	(iii) Articles made of non-ferrous metals and their alloys, not specified elsewhere. . .	2 per cent. <i>ad valorem</i> .
55.	Stainless steel and articles made thereof . .	2 per cent. <i>ad valorem</i> .
56.	(a) All kinds of paints, including acrylic and plastic emulsion paints, lacquers, distempers, cement colours or paints enamels, liquid paints, powder paints, whether ready for use or not, dyes, indigo, pigments, all colouring matter and whitening agents, colour washes used for painting buildings, cement and plastic colour washes. . .	2 per cent. <i>ad valorem</i> .
	(b) Varnishes, paint removers and stain removers of all kinds. . .	Ditto.
	(c) All sorts of diluents, thinners and hardeners not otherwise specified. . .	Ditto.
	(d) Red-oxide, Zinc oxide, Titanium di-oxide and powder, Aluminium oxide, Green oxide, Black oxide, Carbon blacks, Tin-chlorides, Cutch, Pine Tar, Oil Turpentine. . .	Ditto.

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Sl. No.	Specified goods.	Rate of tax.
1	2	3.
57.	Paper—	
	(a) Newsprint	.. 50 paise per 50 kilograms.
	(b) All kinds of paper of whatever composition and thickness not specified elsewhere.	.. Ditto.
	(c) Paper waste	.. 25 paise per 50 kilograms.
58.	(a) Lac except kiri lac and articles made thereof	.. 10 paise per kilogram.
	(b) Kiri lac	.. 5 paise per kilogram.
	(c) Cork and articles made thereof, including thermo-cole.	.. 1 per cent. <i>ad valorem</i> .
59.	(a) Activated carbon, carbon rods, carbon blocks, carbon dust.	.. 2 per cent. <i>ad valorem</i> .
	(b) Industrial belting, industrial chain and pulleys	.. Ditto.
	(c) Welding electrodes, welding rods and welding cables.	.. Ditto.
	(d) Moulds, dices, crucibles, grinding wheels and semi finished metal castings.	.. Ditto.
	(e) All kinds of bearings, ball bearings, pickers, buffers, heads, reels, bobbins, strainers, machinery felts and netting cloths.	.. Ditto.
	(f) Any other mill stores, or gin stores not specified elsewhere.	.. Ditto.
60.	(a) Industrial gases, including liquid oxygen, gaseous oxygen and acetylene gas, chlorine gas, maffrom gas, carbonic acid gas, other refrigerating gas, argon gas.	.. 2 per cent. <i>ad valorem</i> .
	(b) All chemicals not specified elsewhere	.. Ditto.
61.	Sculptured, decorative or engraved goods of clay, metal, stone, wood or other articles, earthenwares, terracota, clay models.	.. Ditto.
62.	Vehicles—	
	(a) All motor vehicles, motor cycles, scooters, chassis, lorries, tractor, trailer.	.. 3 per cent. <i>ad valorem</i> .
	(b) Bi-cycles, carriages, perambulators	.. Ditto.
	(c) All other kinds of vehicles not otherwise specified.	.. Ditto.
	(d) Components, accessories and spares of all vehicles and carriages.	.. Ditto.”.