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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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(The Schedule.)

Sl. No.	Specified goods.	Rate of tax.
1	2	3.
3.	Fruit Juices, and all other beverages not specifically provided for.	<i>8 per cent. ad valorem.</i>
4.	Malt and Malt extracts	<i>8 per cent. ad valorem.</i>
5.	Milk condensed or preserved except whole milk, toned milk, skimmed milk powder and baby food.	<i>8 per cent. ad valorem.</i>
6.	(a) Milk Cream, <i>Kheer</i> ; butter of all kinds and Cheese (b) Ghee	<i>8 per cent. ad valorem.</i> Rs. 4.00 per 50 kilograms.
7.	(a) Meat, fresh or preserved for whatever use, preserved fish. (b) Margarine, Lard and other edible animal fat (c) Tallow	<i>8 per cent. ad valorem.</i> Ditto. 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.	<i>8 per cent. 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.	<i>8 per cent. ad valorem.</i>
10.	(a) Baking Powder, Curry Powder, Spices and powders thereof. (b) Stabilisers used as food additives (c) Gelatine of non-explosive grade and articles made thereof.	<i>8 per cent. ad valorem.</i> Ditto. Ditto.
11.	(a) Saffron (b) Food Colours, food essences of all kinds (c) Honey (d) Jam, jelly, marmalade, chutney, pickles (e) Menthol, Peppermint and Peppermint Oil, Camphor and Camphor Oil, Eucalyptus Oil, Orange Oil, Vanilla.	<i>8 per cent. ad valorem.</i> Ditto. Ditto. Ditto. <i>2 per cent. ad valorem.</i>

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(The Schedule.)

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

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Sl. No.	Specified goods.	Rate of tax.
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)	<i>Greases based on petroleum products</i> Petroleum Jelly.	<i>2 per cent. ad valorem.</i>
(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.	<i>1 per cent. ad valorem.</i>
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	<i>3 per cent. ad valorem.</i>
	(b) Calcium Carbide sludge	Re. 1 per metric tonne.
22.	(a) Pan masala excluding Tobacco Preparation	<i>6 per cent. ad valorem.</i>
	(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 . . (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. (c) Phosphorous, Nitro-Cellulose Cotton . . (d) Sulphur . . (e) Metal dust and powder . .	10 per cent. ad valorem. 5 per cent. ad valorem. Ditto. 10 paise per kilogram. 5 per cent. ad valorem.
24.	(a) Alum, Caustic Soda, Caustic Soda Lye, Phenyle, Potassium Carbonate, Ritha, Soda of all kinds, Reck-salts. (b) Silicate of Sodium, Potassium and Aluminium, Hydrated Alumina, Silica Gel, Bleaching Powder. (c) Sands of all kinds . .	25 paise per 50 kilograms. 1 paisa per kilogram. 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. ad valorem.
26.	(a) Leather Polish, Metal Polish and all other polishing materials. (b) Emery Grains and Emery Powder, Emery Papers and Emery Cloths and all sorts of abrasives.	Ditto. 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. ad valorem.
28.	(a) Cement of all sorts including Plaster of Paris . . (b) Asbestos, Raw and fibre . . (c) All sorts of mineral wools . .	Rs. 2.00 per metric tonne. 2 per cent. ad valorem. Ditto.
29.	(a) Chalk, Chalk Powder, and Calcium Carbonate in any form not otherwise specified. (b) Earth of all kinds including China Clay, Fire Clay other than Red Earth. (c) Lime of all grades . .	5 paise per kilogram. 7 paise per 50 kilograms. 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 (b) Marble Pieces and Chips (c) China Mosaic Chips (d) Tiles, Flooring Tiles, Mosaic Tiles, Roofing Tiles of all kinds and Terrozo Tiles. (e) Stone Slabs, Marble Slabs (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 briquettes of coal or coke specified elsewhere.	2 per cent. ad valorem. Ditto. Ditto. Ditto. Ditto. 7 paise per 50 kilograms.
31.	(a) Ordinary Clay Bricks, burnt or unburnt (b) Brick bats, Jhama and Surki (c) Fire bricks, Glazed bricks and Refractories	2 per cent. ad valorem. Ditto. Ditto.
32.	(a) Cement Pipes, China Pipes, Earthen Pipes, Asbestos Pipe, C.I. Pipes and fittings thereof. (b) Asbestos Cement Sheets, Roofing Sheets of all other kinds not specified elsewhere. (c) Roofing Felt	2 per cent. ad valorem. Ditto. 1 per cent. ad valorem.
33.	(a) Asphalt, Bitumen, Coal ash, Coal tar, Coal tar pitch (b) Plasticised Pitch, Mastic (c) Naphthalene, Naphthalene Oil, Carbolic Oil, Creosote Oil, Solvent Naphtha, Cresol, Wash Oil (Excluding petroleum products), Coal Tar Oil, Light Oil.	7 paise per 50 kilograms. 2 per cent. ad valorem. Ditto.
34.	Glass, Glass-ware, China-ware, Enamelled Ware, Porcelain-ware, Stone-ware, Earthen-ware, Bottles and all kinds of Crockeries.	2 per cent. ad valorem.
35.	Sanitary Wares and Fittings including all metal valves, Cocks and other fittings.	2 per cent. ad valorem.
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. ad valorem.

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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. (b) Sandal Wood, Articles made of such wood, Sandal Wood Dust and Chips.	<i>5 per cent. ad valorem.</i> 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. (b) Benzene, Xylene, Toluene and compounds thereof (c) Phenol and phenolic compounds	<i>3 per cent. ad valorem.</i> <i>2 per cent. ad valorem.</i> Ditto.
39.	Resin of all kinds (natural or synthetic), Gum and Glue, and Casein of all sorts, Adhesive and Pasting Materials of all kinds.	<i>2 per cent. ad valorem.</i>
40.	Hair Oils, Perfumed Oils, Hair Lotions, Hair Tonic, Hair Creams, Hair Dyes and Pomades.	<i>3 per cent. ad valorem.</i>
41.	(a) Razors, Razor parts, Safety Razors and parts thereof, other shaving requisites including blades. (b) Brushes, Brush Components, Combs, Looking Glasses (c) Tooth Paste, Tooth Powder, Gurakhu .. (d) Shaving sticks, Shaving Soaps, Shaving Creams and After-shave Lotion. (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. (f) Glycerine ..	<i>2 per cent. ad valorem.</i> Ditto. Ditto. Ditto. <i>3 per cent. ad valorem.</i> <i>2 per cent. ad valorem.</i>
42.	(a) Cigar cases, cigarette cases .. (b) Cigar Holders, Cigarette Holders .. (c) Smoking pipes, Hookka and other smoking requisites excluding tobacco and tobacco preparation other than snuff and zarda specified elsewhere. (d) Tobacco cases and pauches .. (e) Cigarette papers, filter rods and aluminium leaves and foils. (f) Cigarette Lighters ..	<i>4 per cent. ad valorem.</i> Ditto. Ditto. Ditto. Ditto. Ditto.

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(The Schedule.)

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 paisa per kilogram.
44.	(a) (i) Cotton, ginned or unginned .. (ii) Cotton waste, hard waste and yarn waste .. (b) Raw or unspun wool, knitting wool, woollen yarns .. (c) All other fibres including coconut, hemp excluding jute. (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. (e) Steel yarn, asbestos yarn, tyre cord yarn, glass yarn, coil yarn, hemp yarn and synthetic yarn. (f) Threads of all sorts excluding thread .. (g) Linoleum ..	$\frac{1}{2}$ paisa per kilogram. 25 paise per 50 kilograms. $\frac{1}{2}$ per cent. <i>ad valorem.</i> 1 per cent. <i>ad valorem.</i> Ditto. Ditto. Ditto. 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. (b) Reclaimed rubber .. (c) Rubber waste .. (d) Rubber tyres, rubber tubes for vehicles .. (e) Rubber tubes other than for vehicles .. (f) Rubber solutions and rubber chemicals .. (g) All other rubber goods, gutta percha and articles made thereof.	10 paise per kilogram. 6 paise per kilogram. 2 paise per kilogram. 2 per cent. <i>ad valorem.</i> 1 per cent. <i>ad valorem.</i> Ditto. Ditto.
47.	(a) Beads of all sorts .. (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. (c) Imitation ornaments, pearls of all kinds, articles of imitation jewellery. (d) All kinds of laces and tapes including adhesive tapes, embroidery articles.	2 per cent. <i>ad valorem.</i> Ditto. Ditto.

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

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(The Schedule.)

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

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