

SCHEDULE-III
[See Section 5 (1)]

Sl. No	Description	Rate of Tax (Paise in the rupee)
1	Articles of gold and silver including coin, bullion.	1
2	Gold and silver including ornaments of personal wear.	1
3	Precious stones such as diamond, emeralds, rubies, pearls and sapphires whether they are sold loose or as forming part of any article in which they are set.	1
4	Platinum.	1