

SCHEDULE-IV (A)
[See Section 5 (2) (c)]

Sl. No	Description of Work Contract	Percentage of deduction under section 5(2) (c).
(1)	(2)	(3)
1	Fabrication and installation of plants and machinery.	15%
2	Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlines etc.	20%
3	Fabrication and installation of cranes and hoists.	15%
4	Fabrication and installation of elevators (lifts) and escalators.	15%
5	Fabrication and installation of rolling shutters and collapsible gates.	15%
6	Civil works like construction of building, bridges, road, rail roads etc.	25%
7	Installation of doors, doorframes, windows, window frames and grills.	25%
8	Supplying and fixing of tiles, slab, stones and sheets. (i) Supplying and fixing of mosaic tiles).	30%
	(ii)) Supplying and fixing of marble slab, polished granite stone and tiles (other than mosaic tiles).	20%
	(iii)) Supplying and fixing of slabs, stones and sheets other than those specified at item (i) and (ii) above.	20%
9	Supplying and installation of air- conditioning equipments including deep- freezers, cold storages plants, humidification plants and dehumidifiers.	20%
10	Supplying and installation of air- conditioner and air- coolers.	20%
11	Supplying and fitting of electrical goods, supply and installation of electrical equipments including transformer.	10%
12	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration.	15%
13	Construction of railway coaches on under-carriage supplied by railway.	20%
14	Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers.	20%
15	Sanitary fitting for plumbing for drainage etc.	15%
16	Printing and polishing.	15%
17	Construction of bodies of motor vehicles and Construction of trailers.	25%
18	Insulation and lining of equipment, plant and machinery instruments, appliances of buildings.	15%
19	Providing and laying pipes for purposes other than those specified in serial number 15 of this schedule.	15%
20	(i) Providing and laying pipes (other than steel pipes) other than those specified in serial number 15 of this schedule.	15%
	(ii) Providing and laying steel pipes for purposes other than those specified in serial number 15 of this schedule.	15%
	(iii) Providing and boring, drilling and fitting of all types of pipes.	30%
21	Programming and providing of computer softwares.	15%
22	Fabrication, testing and reconditioning of metallic gas cylinders.	20%
23	Tyre re-treading.	15%
24	Processing and supplying of photograph, photo prints, photo negatives (including photographing with camera, X-ray and other scanning materials).	15%
25	Supplying and installation of electronic instruments, equipments and	10%

	devices.	
26	Supplying and installation of fire fighting equipments and devices.	10%
27	Electroplating and anodizing.	25%
28	Rowing, canning and packing of goods.	25%
29	Lamination, rubberisation, coating and similar process.	25%
30	Printing and block making.	20%
31	Supply and erection of weighing machines and weigh bridges.	15%
32	Supplying and installation of submersible and centrifugal pump sets.	20%
33	Dyeing and printing Textiles.	20%
34	Construction on tankers on motor vehicles, chassis.	20%
35	Supplying and fixing of door and window curtains including Venetian blinds and nets.	15%
36	Workcontract not covered by serial number 1 to 35.	20%