

**SCHEDULE-V**  
**(See Section 44.)**

Sl.No	Description of goods	Rate of Tax (Paise in the rupee)	
1	Liquor. (On the cost of Rum vide No. ERTS(T)39/2005/PT-I/20. dt.31.7.2006) ** (wef 15-MAR-2016 vide No. ERTS(T)24/2016/51 dt 15-mar-2016) (wef 15-MAR-2016 vide No. ERTS(T)24/2016/58 dt 15-mar-2017	40	
2	Lottery tickets.	20	
3	Molasses.	20	
4	Rectified Spirit.	20	
5	[Medicines and drugs]*[including vaccines, syringes and dressings, medicated ointments produced under drugs license, light liquid paraffin of IP grade]**(w.e.f. 9/11/2006 vide No. ERTS(T)37/2005/143 dt.15/12/2006). Medicine and drugs is revised from 4% to 5% w.e.f. 7/12/2010, vide letter No. ERTS (T) 12/2010/50 dt. 26/4/2011.	5%	
6	i) Cigarette, cheroots, cigar, bidi, smoking mixture. Vide Notification No. ERTS(T)5/2010/203 dated 18 <sup>th</sup> March, 2015.	27 %	
	ii) Tobacco and tobacco products including, scented tobacco, zarda, sada, khaini, tobacco mixed pan masala, and raw and unmanufactured tobacco but excluding items mentioned in clause (i) above vide Notification No. ERTS(T)5/2010/203 dated 18 <sup>th</sup> March, 2015.	20 %	
7	Gudka.	20 (W.e.f. 01/04/2007)	
8	Tea leaves vide notification no. ERTS(T)115/2011/40 dt. 1.Sept 2011	4%	