

SCHEDULE – II
PART-C
Goods Taxable @ 5%

(Refer Jharkhand VAT Ordinance 02 of 2011 read with S. O. 02 dated. 07.05.2011)
(See sub-section (1) of Section 9 and sub-section (2) of Section 13)

Sl. No.	Description of goods	Conditions and restrictions subject of which exemption have been allowed
1	<i>All 'Declared goods' as defined u/s 14 of the CST Act 1956; excluding those specified in Schedule-I.</i>	
2	Animal Hair – but to be a part of entry of skin & hide of raw wool	
3	Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines as specified u/s 14 of the CST Act, 1956.	
4	Castings including metal castings 1. Pig iron and spiegeleisen in pigs, blocks or other primary forms 2. Tubes, pipes and hollow profiles, of cast iron 3. Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel	
5	Cereals, that is to say,— (i) Paddy (<i>Oryza sativa</i> L.); (ii) Rice (<i>Oryza sativa</i> L.); <i>but excluding branded packaged items imported into the State from outside the State.</i> (iii) Wheat (<i>Triticum vulgare</i> , <i>T. compactum</i> , <i>T. sphaerococcum</i> , <i>T. durum</i> , <i>T. aestivum</i> L., <i>T. dicocum</i>);	Taxable with effect from 01.04.2008 * <i>Substituted vide Not. SO 69 dt. 31.03.07 inserted & taxable vide No. SO 131 dt. 12.07.2011 w.e.f. 01.04.2012</i>
6	Coal including coke in all its forms, but excluding char coal;	
7	Cotton, that is to say, all kinds of cotton (indigenous or imported in its unmanufacture state, whether ginned or unginned, baled, pressed otherwise, but not including cotton waste	
8	Cotton yarn, but not including cotton yarn waste	
9	Crude Oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition whether obtained from normal or condensation oil deposits or by the destructive distillation or bituminous minerals and whether nor not subjected to all or any of the following process:- (1) Decantation; (2) De-salting; (3) Dehydration; (4) Stabilization in order to normalize the vapour pressure; (5) Elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain to pressure; (6) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned processes; (7) any other minor processes (including addition of you point depressants or flow improves) which does not change the essential character of the substance];	
10	Hides and skins, whether in a raw or dressed state	
11	Imported Sugar	Taxable w.e.f 01-01-2011

12	<p>Iron and steel, that is to say,—</p> <ul style="list-style-type: none"> (i) Pig Iron, Sponge Iron and cast iron including ingot moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap; (ii) Steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes); (iii) Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars; (iv) Steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths); (v) Steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections); (vi) Sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition; (vii) Plates both plain and chequered in all qualities; (viii) Discs, rings, forgings and steel castings; (ix) Tool, alloy and special steels of any of the above categories; (x) Steel melting scrap in all forms including steel skull, turnings and borings; (xi) Steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings; (xii) Tin-plates, both hot dipped and electrolytic and tinfree plates; (xiii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers—heavy and light crane rails; (xiv) Wheels, tyres, axles and wheels sets; (xv) Wire rods and wires—rolled, drawn, galvanised, aluminised, tinned or coated such as by copper; (xvi) Defectives, rejects, cuttings or end pieces of any of the above categories; 	
13	<p>Jute, that is to say, the fibre extracted from plants belonging to the species <i>Corchorus capsularis</i> and <i>Corchorus olitorius</i> and the fibre known as mesta or bimli extracted from plants of the species <i>Hibiscus cannabinus</i> and <i>Hibiscus sabdariffa</i>—<i>Varalittissima</i> and the fibre known as Sunn or Sunn-hemp extracted from plants of the species <i>Crotalaria juncea</i> whether baled or otherwise;</p>	
14	Knitting wool	
15	Lignite	
16	Liquefied Petroleum Gas for Domestic Use	

17	<p>Oilseeds, that is to say,—</p> <ul style="list-style-type: none"> (i) Groundnut or peanut (<i>Arachis hypogaea</i>); (ii) Sesamum or Til (<i>Sesamum orientale</i>); (iii) Cottonseed (<i>Gossypium Spp</i>) (iv) Soyabean (<i>Glycine soja</i>); (v) Rapeseed and mustard— <ul style="list-style-type: none"> (1) Torta (<i>Brassica campestris var toria</i>); (2) Rai (<i>Brassica juncea</i>); (3) Jamba—Taramira (<i>Eruca saliva</i>); (4) Sarson, yellow and brown (<i>Brassica campestris var sarson</i>); (5) Banarsi Rai or True Mustard (<i>Brassica nigra</i>); (vi) Linseed (<i>Linum usitatissimum</i>); (vii) Castor (<i>Ricinus communis</i>); (viii) Coconut (i.e. copra excluding tender coconuts) (<i>Cocosnucifera</i>); (ix) Sunflower (<i>Helianthus annuus</i>); (x) Nigar seed (<i>Guizotia abyssinica</i>); (xi) Neem, vepa (<i>Azadirachta indica</i>); (xii) Mahua, illupai, Ippe (<i>Madhuca indica M. latifolia</i>, <i>Bassia latifolia</i> and <i>Madhuca longifolia syn. M. longifolia</i>); (xiii) Karanja, pongam, hongam (<i>Pongamia pinnata syn. P. Glabra</i>); (xiv) Kusum (<i>Schleichera oleosa, syn. S. trijuga</i>); (xv) Punna, undi (<i>Calophyllum inophyllum</i>); (xvi) Kokum (<i>Carcinia indica</i>); (xvii) Sal (<i>Shorea robusta</i>); (xviii) Tung (<i>Aleuritesfordii and A. montana</i>); (xix) Red palm (<i>Elaeisguinensis</i>); (xx) Saff lower (<i>Carthamus tinctorius</i>); 	
18	<p>Pipes of all varieties including G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes and their fittings thereof</p> <ol style="list-style-type: none"> 1. Tubes, Pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics 2. Tubes, Pipes and hollow profiles, of cast iron 3. Tubes, Pipes and hollow profiles, seamless, of iron (other than case iron) or steel 4. Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm (16 inches) of iron or steel 5. Other tubes, pipes and hollow profiles (for example, open seamed or welded, riveted or similarly closed), of iron or steel; 6. Tube or pipe fittings (for example coupling, elbows, sleeves), of iron or steel; Cast fittings 	
19	<p>Pulses, that is to say,-</p> <ul style="list-style-type: none"> (i) Gram or gulab gram (<i>Cicemrietinum L</i>); (ii) Tur or arhar (<i>Cajanus cajan</i>); (iii) Moong or green gram (<i>Phaselous aureus</i>); (iv) Mmasur or lentil (<i>Lens esculmta Moench, Lens cuinaris Medic.</i>); (v) Urad or black gram (<i>Phaseolus mungo</i>); (vi) Moth (<i>Phaseolus aconitifolius Jacq</i>); (vii) Lakh or khesari (<i>Lathyrus sativus L.</i>); <p><i>but excluding branded packaged items imported into the State from outside the State.</i></p>	<p>Taxable with effect from 01.04.2008 * <i>Substituted vide Not. SO 69 dt. 31/03/07</i></p> <p>Taxable with effect from 01.04.2011 <i>inserted & taxable vide No. SO 131 dt. 12.07.2011 w.e.f- 01.04.2012</i></p>
20	Silk fabrics but excluding handloom silks, unless covered by Additional Excise Duty	
21	<i>Stainless Steel sheets</i>	