

SCHEDULE – II**PART-E****(SPECIAL RATE OF TAX @ 20% and above)**

(See sub-section (2) of Section 9 and sub-section (1) of Section 13, and clause (xiii) of sub-section (8) of Section 18)

1.	Aviation Turbine Fuel except when sold to Turbo-Propelled Aircraft	20%
2.	High Speed Diesel Oil, Light Diesel Oil	20%
3.	Liquors including IMFL and Country Liquors	35%
4.	Molasses	20%
5.	Narcotics	20%
6.	Petrol	20%
7.	Methylated & Rectified Spirit	20%