

**SCHEDULE – II**PART-A

Goods in respect of which tax is leviable at all points of sale at the Rate of 1%  
 [See sub-section (1) of Section 9 and sub-section (2) of Section 13]

Sl. No.	Description of goods	Rate of Tax	Remarks
1.	Articles and jewelries made of bullion or specie or both and jewelries embedded with precious stones and semi-precious stones and gold coated or gold covered jewelries including jewelries / ornaments made of gold and silver	1%	-
2.	Bullion and Specie	1%	-
3.	Precious stones, that is to say, Diamonds, Emeralds, Rubies, Sapphires and semi-precious Stones and Pearls	1%	-
4.	Silver	1%	-