

**SCHEDULES UNDER THE WEST BENGAL SALES TAX ACT, 1994.**

**(AS ON 01.09.2011)**

**SCHEDULE IV**

[See section 10 and 17(1)(c)]

**[Single point goods]**

Goods on sale of which tax is leviable at such rate as may be fixed by notification u/s.

18 (single point levy) read with sub-clause (a) of clause 40 of section 2.

<b>Serial No.</b>	<b>Description of goods.</b>	<b>Rate of tax %</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
	PART - A	
1	Omitted w.e.f. 1.6.2006	
2.	Omitted w.e.f. 1.4.2007	
	PART - B	
1	Motor spirit having a flashing point 24.4 degree Celsius required for use as fuel in aircraft.	20
2.	Motor spirit having a flashing point at or above 24.4 degree Celsius required for use as fuel in aircraft.	25
3.	Motor spirit, other than motor spirit referred to in items 1 and 2 having a flashing point at or above 24.4 degree Celsius.	17
4.	Motor spirit of any other kind.	25

**SCHEDULE VIII**  
**(AS ON 01.09.2011)**

[See section 17(1)(g)]

**[Multi point goods]**

Goods on sale of which tax is payable at the rate fixed in column (3), against the corresponding entry of such goods in column (2), of this Schedule.

<b>Serial No.</b>	<b>Description of goods.</b>	<b>Rate of tax %</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	Omitted w.e.f. 1.4.2005.	
2.	Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liqueur, cordials, bitters, and wines, or a mixture containing any of these, as also beer, ale, porter, cider, perry and other similar potable fermented liquors.	50
3.	Country liquor	20