

Government of Odisha
Works Department

No. 07556900062014- 12278 W, dt. 17-8-17

From:

Sri N.K. Pradhan,
EIC-cum- Secretary to Government.

To

The Commissioner, Commercial Taxes, Odisha, Cuttack.

Sub: - Revision of Tax components on different materials / hire charges of machineries under State Schedule of Rates-2014 on Pre / Post Goods & Services Tax (GST) Scenario.

Sir,

I am directed to say that due to implementation of Goods & Services Tax (GST) with effect from 01.07.2017 and works contract being covered under GST, it is badly necessary to revise the Tax components as well as cost of Basic Rates of Materials and Hire charges of Machineries of State Schedule of Rates-2014 with supporting Analysis of Rates on Post GST Scenario for preparation of Estimate of the Projects for construction works through tender.

As such Tax components on Pre / Post Goods & Services Tax (GST) Scenario on the Rates of Materials and Hire charges of Machineries of State Schedule of Rates-2014 in Annexure-I & II duly recommended by the Codes Revision Committee in their meeting held on 16.08.2017 is enclosed herewith for verification and vetting and return of the same to this Department at an early date for finalisation of Basic Rates of Materials and Hire charges of Machineries of State Schedule of Rates on Post GST scenario in terms of Finance Department Memo No.FIN-CTI-TAX-0045-2017-21985/F dt.22.07.2017.

An early action in the matter is requested in the urgency of tender.

Yours faithfully,

Shri
12/8/17
EIC-cum- Secretary to Government.

Memo No. 12279 W, dt. 17-8-17.

Copy forwarded to Finance Department for information and necessary action.

Shri
13/8/17
FA-cum-Addl. Secretary to Govt.

ANNEXURE - I

TAXES ON BASIC RATES OF MATERIALS FOR SR 2014

Sl. No.	Name of items	Unit	VAT %	Entry Tax %	Excise Duty %	Total Taxes in %	GST in %
1	2	3					
1	Well burnt clamp burnt bricks (25 Cm. x 12Cm. x 8Cm.) having crushing strength not less than 35 Kg./Cm2 with dimensional tolerance \pm 8 percent.	1000 Nos	5	1	12.5	18.5	5
2	Well burnt clamp burnt bricks (23 Cm. x 11Cm. x 8Cm.) having crushing strength not less than 35 Kg./Cm2 with dimensional tolerance \pm 8 percent.	1000 Nos	5	1	12.5	18.5	5
3	K.B. bricks (25 Cm x 12Cm x 8Cm) having crushing strength not less than 75 Kg./Cm2 with dimensional tolerance \pm 8 percent.	1000 Nos	5	1	0	6	5
4	K.B. bricks (23 Cm. x 11Cm. x 8Cm.) having crushing strength not less than 75 Kg./Cm2 with dimensional tolerance \pm 8 percent.	1000 Nos	5	1	0	6	5
5	Fly ash bricks of 25 Cm. x 12 Cm. x 8 Cm. size having crushing strength not less than 75 Kg./Cm2 with dimensional tolerance \pm 2 %	1000 Nos	5	1	0	6	12
6	Fly ash bricks of 23 Cm. x 11 Cm. x 8 Cm. size having crushing strength not less than 75 Kg./Cm2 with dimensional tolerance \pm 2 %	1000 Nos	5	1	0	6	12
7	Fly ash blocks of 30 Cm. x 20 Cm. x 15 Cm. size having crushing strength not less than 75 Kg./Cm2 with dimensional tolerance \pm 2 %	Each	5	1	0	6	12
8	Cement concrete solid Block machine mixed and Hydraulic compressed having crushing strength not less than 75kg/cm2		14.5	1	12.5	28	5
a.	400mm x 200mm x 200mm size	Each	14.5	1	12.5	28	5
b.	400mm x 150mm x 200mm size	Each	14.5	1	12.5	28	5
c.	400mm x 100mm x 150mm size	Each	14.5	1	12.5	28	5
d.	300mm x 200mm x 150mm size	Each	14.5	1	12.5	28	5
e.	300mm x 150mm x 150mm size	Each	14.5	1	12.5	28	5
f.	300mm x 100mm x 150mm size	Each	14.5	1	12.5	28	5
9	Cement concrete Hollow Blocks machine mixed and Hydraulic compressed having crushing strength not less than 70kg/cm2		14.5	1	12.5	28	18
a.	400mm x 200mm x 200mm size	Each	14.5	1	12.5	28	18
b.	400mm x 150mm x 200mm size	Each	14.5	1	12.5	28	18
c.	400mm x 100mm x 200mm size	Each	14.5	1	12.5	28	18
d.	300mm x 200mm x 150mm size	Each	14.5	1	12.5	28	18
e.	300mm x 150mm x 150mm size	Each	14.5	1	12.5	28	18
f.	300mm x 100mm x 150mm size	Each	14.5	1	12.5	28	18
10	K.B. bricks Khoa 4 Cm.size	1 Cum	5	1	0	6	18
11	Clamp burnt brick Khoa 4 cm. size.	1 Cum	5	1	0	6	18
12	Surki of clamp burnt bricks.	1 Cum	5	1	0	6	5
13	Surki of Kiln burnt bricks.	1 Cum	5	1	0	6	5
14	Screen washed gravel for concrete (12mm. to 20mm.)	1 Cum	5	1	0	6	5
15	Gravel or moorum	1 Cum	5	1	0	6	5
16	Stone screened Dust passing through 2.36 mm sieve and retained on 0.075 mm sieve	1 Cum	5	1	0	6	5
17	River single or Bajri (12mm. to 20mm.)	1 Cum	5	1	0	6	5
18	Screened and washed sharp sand for mortar	1 Cum	5	1	0	6	5
19	Sand for filling and road blinding	1 Cum	5	1	0	6	5
20	Clay mortar for masonry work with admixture of sand.	1 Cum	5	0	0	5	5
21	Stone lime unslaked.	1 Kg.	5	0	0	5	5
22	Ghooting lime unslaked.	1 Kg.	5	0	0	5	5

Sl. No.	Name of items	Unit	VAT %	Entry Tax %	Excise Duty %	Total Taxes in %	GST in %
1	2	3					
23	Shell lime unslaked.	1 Kg.	5	0	0	5	5
24	a) Granite broken stone of size not less than 0.0025 Cum. Stacked	1 Cum.	14.5	2	12.5	29	28
	b) Granite stone of size not less than 0.0025 Cum. picked up.	1 Cum.	14.5	2	12.5	29	28
25	Stone other than granite quarried, broken and staked 0.0015 Cum to 0.003 Cum	1 Cum.	5	2	12.5	19.5	5
26	Stone other than granite picked up and staked 0.0015 Cum. to 0.003 Cum	1 Cum.	5	2	12.5	19.5	5
27	Stone other than granite quarried, broken and staked above 0.003 Cum	1 Cum.	5	2	12.5	19.5	5
28	Stone other than granite picked up, broken and staked above 0.003 Cum	1 Cum.	5	2	12.5	19.5	5
29	Granite Stone broken metal 63mm. size Passing through 90mm. Sieve and retained on 53 mm sieve.						
	a) Crusher broken.	1 Cum.	5	1	0	6	5
	b) Hand broken.	1 Cum.	5	1	0	6	5
30	Granite Stone broken metal 45mm. size (Passing through 53mm sieve & retained on 26.5mm sieve)						
	a) Crusher broken.	1 Cum.	5	1	0	6	5
	b) Hand broken.	1 Cum.	5	1	0	6	5
31	Granite Stone broken metal 40mm. size						
	a) Crusher broken.	1 Cum.	5	1	0	6	5
	b) Hand broken.	1 Cum.	5	1	0	6	5
32	Granite Stone broken metal 26.5mm. size (Passing through 45mm sieve & retained on 22.4mm sieve)						
	a) Crusher broken.	1 Cum.	5	1	0	6	5
	b) Hand broken.	1 Cum.	5	1	0	6	5
33	Granite Stone broken metal 25mm. size (Passing through 40mm sieve & retained on 20mm sieve)						
	a) Crusher broken.	1 Cum.	5	1	0	6	5
	b) Hand broken.	1 Cum.	5	1	0	6	5
34	Granite Stone broken metal 22.4mm. size (Passing through 26.5mm sieve & retained on 11.2mm sieve)						
	a) Crusher broken.	1 Cum.	5	1	0	6	5
	b) Hand broken.	1 Cum.	5	1	0	6	5
35	Granite Stone broken chips 20mm. size (Minimum 65% by Wt. Passing through 19mm sieve & retained on 13.2mm sieve but whole should pass through 26.5mm sieve)						
	a) Crusher broken.	1 Cum.	5	1	0	6	5
	b) Hand broken.	1 Cum.	5	1	0	6	5
36	Granite Stone broken chips 13.2mm. Size (Passing through 22.4mm sieve & retained on 11.2mm sieve)						
	a) Crusher broken.	1 Cum.	5	1	0	6	5
	b) Hand broken.	1 Cum.	5	1	0	6	5
37	Granite Stone broken chips 12mm. size (Minimum 65% by Wt. Passing through 13.2mm sieve & retained on 9.50mm sieve but whole should pass through 19mm)						
	a) Crusher broken.	1 Cum.	5	1	0	6	5
	b) Hand broken.	1 Cum.	5	1	0	6	5
38	Granite Stone broken chips 11.2mm. size (Passing through 13.2mm sieve & retained on 5.6mm sieve)						
	a) Crusher broken.	1 Cum.	5	1	0	6	5
	b) Hand broken.	1 Cum.	5	1	0	6	5

Sl. No.	Name of items	Unit	VAT %	Entry Tax %	Excise Duty %	Total Taxes in %	GST in %
1	2	3					
39	Granite Stone broken chips 10mm. size (Minimum 65% by Wt. Passing through 9.5mm sieve & retained on 6.3mm sieve but whole should pass through 13.2mm sieve)						
	a) Crusher broken.	1 Cum.	5	1	0	6	5
	b) Hand broken.	1 Cum.	5	1	0	6	5
(A)	Granite Stone broken chips 6.7mm size (Passing through 11.2mm sieve & retained on 2.8mm sieve)	1 Cum.	5	1	0	6	5
(B)	Granite Stone screening (Passing through 2.36mm sieve & retained on 180 micron sieve)	1 Cum.	5	1	0	6	5
40	Granite stone broken chips of 4.7 mm size passing through 6.7 mm sieve (crusher broken.) and retained on 2.36 mm sieve.	1 Cum.	5	1	0	6	5
41	Stone other than granite broken to 5cm. size.	1 Cum.	5	2	12.5	19.5	5
42	Stone other than granite broken to 4 cm. size.	1 Cum.	5	2	12.5	19.5	5
43	Stone other than granite broken to 2 cm. size.	1 Cum.	5	2	12.5	19.5	5
44	Stone other than granite broken to 1cm. size.	1 Cum.	5	2	12.5	19.5	5
45	Stone boulder 15cm. & above size granite picked up and nullah boulders.	1 Cum.	14.5	2	12.5	29	28
46	Soiling stone boulder 15Cm. & above size picked up nullah boulders broken.	1 Cum.	5	2	12.5	19.5	5
47	Stone boulder 15cm. & above size other than granite or laterite picked up and nullah boulders.	1 Cum.	5	2	12.5	19.5	5
48	Soiling stone boulder 15Cm. & above size other than granite or laterite picked up nullah boulders broken.	1 Cum.	5	2	12.5	19.5	5
49	Soling stone boulders 10 Cm. size picked up other than granite.	1 Cum.	5	2	12.5	19.5	5
50	Hard broken soling stone other than granite (40mm. to 90mm.)	1 Cum.	5	2	12.5	19.5	5
51	I.R.C. Grade I (90mm-45 mm.)	1 Cum.	5	1	0	6	5
52	I.R.C. Grade II (63mm. to 45mm.)	1 Cum.	5	1	0	6	5
53	I.R.C. Grade III (53mm. to 22.4mm.)	1 Cum.	5	1	0	6	5
54	Laterite soling stone 23Cm. size	1 Cum.	5	1	0	6	5
55	Laterite Stone rough dressed	1 Cum.	5	1	0	6	5
56	Bamboo mat or talai.	1 Sqm.	14.5	1	0	15.5	18
57	Bamboo 1ST class 7Cm. to 10Cm. dia & above 6m. long.	Each	14.5	1	0	15.5	18
58	a) Belongi Bomboo 2.51 Cm. to 4Cm. dia & above 5m. long.	Each	14.5	1	0	15.5	18
	b) Belongi Bomboo above 4Cm. dia & up to 7Cm. dia & above 5m. long.	Each	14.5	1	0	15.5	18
59	Sal bullahs 75mm. to 120mm. mean dia up to 5.5m. long.	1Mtr	14.5	1	0	15.5	18
60	Sal bullahs 150mm. to 200mm. mean dia up to 5.5m. long.	1Mtr	14.5	1	0	15.5	18
61	Sal bullahs above 200mm. & up to 250mm. mean dia & up to 2.75m. long.	1Cum.	14.5	1	0	15.5	18
62	Sal bullahs above 200mm. & up to 250mm. mean dia above 2.75m. long & up to 4.75m. long.	1Cum.	14.5	1	0	15.5	18
63	Sal bullahs above 200mm. & up to 250mm. mean dia above 4.75m. long	1Cum.	14.5	1	0	15.5	18
64	Sal bullahs above 250mm. & up to 380mm. mean dia & up to 2.75m. long	1Cum.	14.5	1	0	15.5	18
65	Sal bullahs above 250mm. & up to 380mm. mean dia & above 2.75m. long up to 4.75m. long	1Cum.	14.5	1	0	15.5	18
66	Sal bullahs above 250mm. & up to 380mm. mean dia & above 4.75m. long.	1Cum.	14.5	1	0	15.5	18
67	Non-sal bullahs 75mm. mean dia of any length.	1Mtr.	14.5	1	0	15.5	12
68	Non-sal bullahs 100mm. mean dia of any length.	1Mtr.	14.5	1	0	15.5	12
69	Non-sal bullahs 125mm. mean dia of any length.	1Mtr.	14.5	1	0	15.5	12

Sl. No.	Name of items	Unit	VAT %	Entry Tax %	Excise Duty %	Total Taxes in %	GST in %
1	2	3					
70	Non-Sal bullahs 150mm. to 200mm. mean dia of any	1Mtr.	14.5	1	0	15.5	12
71	Non-Sal bullahs above 200mm. & up to 250mm. mean dia up to 2.5m. long.	1Cum.	14.5	1	0	15.5	12
72	Non-Sal bullahs above 200mm. & up to 250mm. mean dia above 2.5m. long.	1Cum.	14.5	1	0	15.5	12
73	Seasoned rough dressed sawn Sal wood having minimum dimension 50mm. to 150mm. & up to 2.75m. long.	1Cum.	14.5	1	0	15.5	12
74	Seasoned rough dressed sawn Sal wood having minimum dimension 50mm. to 150mm. & above 2.75m. long.	1Cum.	14.5	1	0	15.5	12
75	Seasoned Sal wood beam of cross sectional area not less than 150Sq.cm. & least lateral dimension 100mm. & above 2.75m. long.	1Cum.	14.5	1	0	15.5	12
76	Seasoned Sal wood planks not more than 75mm. thick & not less than 200mm. width.	1Cum.	14.5	1	0	15.5	12
77	Seasoned Piasal wood planks for shutters.	1Cum.	14.5	1	0	15.5	12
78	Seasoned Teak wood planks for shutters.	1Cum.	14.5	1	0	15.5	12
79	Non Sal wood scantling & plants(Tentera, Kasi, Gamhari, Kuruma)	1Cum.	14.5	1	0	15.5	12
80	Non-Sal reapers.	1Cum.	14.5	1	0	15.5	12
81	Fire wood	1Qntl	0	0	0	0	5
82	1St class Raniganj or Mangalore pattern tiles.	100 Nos.	14.5	2	0	16.5	5
83	Ridges of Raniganj or Mangalore parttern tiles.	100 Nos.	14.5	2	0	16.5	5
84	Flat tiles(14Cm. x14 Cm.x 1Cm.)	1000 Nos.	14.5	2	12.5	29	5
85	Flat tiles (15Cm x15Cmx 1.2 Cm)	1000 Nos.	14.5	2	12.5	29	5
86	Flat tiles (30Cm. x 15 Cm.x 2.5 Cm.)	1000 Nos.	14.5	2	12.5	29	5
87	Flat tiles (30Cm. x 30 Cm.x 2.5 Cm.)	1000 Nos.	14.5	2	12.5	29	5
88	Pan tiles	1000 Nos.	14.5	2	12.5	29	5
89	Nuria tiles(20Cm. to 25Cm.)	1000 Nos.	14.5	2	12.5	29	5
90	Nuria tiles(25Cm. to 30Cm.)	1000 Nos.	14.5	2	12.5	29	5
91	Ridge tiles	1000 Nos.	14.5	2	12.5	29	5
92	Marble Tiles of minimum 16 mm thick, dunguri Variety.						
	(a) Up to 0.10 Sqm.	1 Sqm.	14.5	2	12.5	29	28
	(b) Above 0.10 Sqm. to 0.40 Sqm.	1 Sqm.	14.5	2	12.5	29	28
	(c) Above 0.4 Sqm. to 1.00 Sqm.	1 Sqm.	14.5	2	12.5	29	28
93	Kota Tiles of minimum 16 mm thick						
	(a) Up to 0.10 Sqm.	1 Sqm.	14.5	2	12.5	29	28
	(b) Above 0.10 Sqm.	1 Sqm.	14.5	2	12.5	29	28
94	Khandolites (Up to 0.06 Sqm.)	1 Sqm.	14.5	2	12.5	29	28
95	Granite Tiles						
	(a) Up to 0.10 Sqm. (10mm thick)	1 Sqm.	14.5	2	12.5	29	28
	b) Above 0.10 Sqm						
	(i)Above 0.10 Sqm & up to 0.4 sqm (10mm. thick)	1 Sqm.	14.5	2	12.5	29	28
	ii) Above 0.40 sqm. (20mm thick)	1 Sqm.	14.5	2	12.5	29	28

Sl. No.	Name of items	Unit	VAT %	Entry Tax %	Excise Duty %	Total Taxes in %	GST in %
1	2	3					
96	Kodappa Tiles of 10 mm thick						
	(a) Above 0.1 Sqm & Up to 0.40 Sqm.	1 Sqm.	14.5	2	12.5	29	28
	(b) Above 0.40 Sqm.	1 Sqm.	14.5	2	12.5	29	28
97	Dholpuri Stone Tiles.	1 Sqm.	14.5	2	12.5	29	28
98	Tiles up to-						
	(a) 20cmx30cm / 20cm x 20cm special plain /printed series ceramic wall tiles of premium grade having thickness 6.5mm to 6.7mm confirming to IS 13753	1 Sqm.	14.5	2	12.5	29	18
	(b) 30cm x 30cm / 40cm x 40cm special plain / printed series ceramic floor tiles of premium grade having thickness 7mm to 8mm confirming to IS 13755	1 Sqm.	14.5	2	12.5	29	18
	(c) Polished Vitrified floor tiles of premium grade having thickness 8 mm to 10mm confirming to IS 15622:2006 (Group-B la) of following sizes.						
	(I) Vitrified Tile 600mmx600mm Plain (Ivory)	1 Sqm.	14.5	2	12.5	29	18
	(II) Vitrified Tile 600mmx600mm Coloured / Printed series(Homogeneous)	1 Sqm.	14.5	2	12.5	29	18
	(d) Vitrified industrial floor Tile of premium grade having thickness 8mm to 10mm confirming to IS 4457 of size 300mmx300mm	1 Sqm.	14.5	2	12.5	29	18
99	Chequered Tiles.	1 Sqm.	14.5	2	12.5	29	28
100	Terrazo Tiles.						
	(a) With grey cement.	1 Sqm.	14.5	2	12.5	29	28
	(b) With white cement	1 Sqm.	14.5	2	12.5	29	28
101	Red oxide Primer	1 Litre	14.5	1	12.5	28	28
102	Wood Primer	1 Litre	14.5	1	12.5	28	28
103	Wood Shine Paint	1 Litre	14.5	1	12.5	28	28
104	Plastic Emulsion paint	1 Litre	14.5	1	12.5	28	28
105	Enamel paint	1 Litre	14.5	1	12.5	28	28
106	Distemper	1 Kg.	14.5	1	12.5	28	28
107	Cement paint	1 Kg.	14.5	1	12.5	28	28
108	Red oxide powder	1 Kg.	14.5	1	12.5	28	18
109	French polish	1 Litre	14.5	1	12.5	28	28
110	Varnish	1 Litre	14.5	1	12.5	28	28
111	Plaster of paris	1 Kg.	14.5	1	12.5	28	18
112	Coal Tar	1 Kg.	5	1	12.5	18.5	28
113	G.C.I. Sheet						
	a) 0.30mm thick	1 Sqm.	5	1	12.5	18.5	18
	b) 0.40mm thick	1 Sqm.	5	1	12.5	18.5	18
114	A.C. Sheet	1 Sqm.	14.5	1	12.5	28	18
115	A.C. ridges	1 pair	14.5	1	12.5	28	18
116	6mm. Thick Plain A.C. Sheet	1 Sqm	14.5	1	12.5	28	18
117	Tar Paper	1 Sqm	5	1	12.5	18.5	18
118	Putty (Wood)	1 Kg.	14.5	1	12.5	28	28
119	Putty (Iron)	1 Kg.	14.5	1	12.5	28	28
120	Wire Nails	1 Kg.	5	1	12.5	18.5	18
121	M.S. Angle	1 Qntl.	5	1	12.5	18.5	28
122	M.S. Channel	1 Qntl.	5	1	12.5	18.5	28
123	Bolt, Nut & Washers	1 Kg.	14.5	1	12.5	28	18
124	Holding down bolts minimum 60 Cm. long with 15Cm. x 15 Cm. x 6mm. size washer plate	1 Kg.	14.5	1	12.5	28	18
125	Binding Wire.	1 Kg.	5	1	12.5	18.5	18
126	Coir String	1 Kg.	0	0	0		5

Sl. No.	Name of items	Unit	VAT %	Entry Tax %	Excise Duty %	Total Taxes in %	GST in %
1	2	3					
127.a)	Empty Cement bags (HDPE) by lot & not shorted out	100 nos	5	1	12.5	18.5	18
b)	Empty Cement gunny bags by lot & not shorted out	100 nos	5	1	12.5	18.5	18
c)	Empty Bitumen Drum	Each	5	1	12.5	18.5	18
d)	Empty Bitumen Emulsion Drum	Each	5	1	12.5	18.5	18
128	Straw in Bundle	100 nos	5	1	0	6	12
129	Marble Chips.	1qntl	14.5	2	0	16.5	28
130	Marble Powder	1qntl	14.5	2	0	16.5	5
131	Cement						
a)	33 Grade	1qntl	14.5	1	12.5	28	28
b)	43 Grade		14.5	1	12.5	28	28
c)	53 Grade		14.5	1	12.5	28	28
132	White Cement.	1qntl	14.5	1	12.5	28	28
133	Steel						
	a) Mild Steel	1qntl	5	1	12.5	18.5	18
	b) HYSD (FE-415) /(FE500)	1qntl	5	1	12.5	18.5	18
134	"Z" type Steel Sheet Piles .	1qntl	5	1	12.5	18.5	18
135	Bentonite powder	1qntl	14.5	1	12.5	28	18
	Oxidized mild steel fittings (I.S.I.)						
136	Butt hinges (I.S.I.)						
a)	50x37x1.50mm	Each	14.5	1	12.5	28	18
b)	75x47x0.70mm	Each	14.5	1	12.5	28	18
c)	100x58x1.90mm	Each	14.5	1	12.5	28	18
d)	125x65x2.12mm	Each	14.5	1	12.5	28	18
137	M.S. aldrop (I.S.I.)						
a)	250x16mm	Each	14.5	1	12.5	28	18
b)	300x16mm	Each	14.5	1	12.5	28	18
138	M.S. handle (I.S.I.)						
a)	100mm	Each	14.5	1	12.5	28	18
b)	125mm	Each	14.5	1	12.5	28	18
c)	150mm	Each	14.5	1	12.5	28	18
139	M.S. tower bolt (I.S.I.)						
a)	100x10mm	Each	14.5	1	12.5	28	18
b)	150x10mm	Each	14.5	1	12.5	28	18
c)	200x10mm	Each	14.5	1	12.5	28	18
140	M/S. Screw (I.S.I.)						
a)	12x3mm	100 pcs	14.5	1	12.5	28	18
b)	12x4mm	100 pcs	14.5	1	12.5	28	18
c)	20x4mm	100 pcs	14.5	1	12.5	28	18
d)	20x5mm	100 pcs	14.5	1	12.5	28	18
e)	25x4mm	100 pcs	14.5	1	12.5	28	18
f)	25x5mm	100 pcs	14.5	1	12.5	28	18
g)	30x4mm	100 pcs	14.5	1	12.5	28	18
h)	30x5mm	100 pcs	14.5	1	12.5	28	18
i)	30x6mm	100 pcs	14.5	1	12.5	28	18
j)	35x6mm	100 pcs	14.5	1	12.5	28	18
k)	35x7mm	100 pcs	14.5	1	12.5	28	18
l)	35x8mm	100 pcs	14.5	1	12.5	28	18
m)	50x7mm	100 pcs	14.5	1	12.5	28	18
n)	50x8mm	100 pcs	14.5	1	12.5	28	18
141	Steel window stay bar (I.S.I.)						
a)	200mm	Each	14.5	1	12.5	28	18
b)	250mm	Each	14.5	1	12.5	28	18

Sl. No.	Name of items	Unit	VAT %	Entry Tax %	Excise Duty %	Total Taxes in %	GST in %
1	2	3					
c)	300mm	Each	14.5	1	12.5	28	18
142	Steel window handle including Nut, bolt & washer (I.S.I.)						
a)	100mm	Each	14.5	1	12.5	28	18
b)	150mm	Each	14.5	1	12.5	28	18
143	Welded mesh						
a)	25mmx25mmx11 gauge	Sqm	5	1	12.5	18.5	18
b)	25mmx25mmx13 gauge	Sqm	5	1	12.5	18.5	18
c)	50mmx25mmx11 gauge	Sqm	5	1	12.5	18.5	18
d)	50mmx25mmx13 gauge	Sqm	5	1	12.5	18.5	18
144	G.I. "L" & "J" hook	Kg	5	1	12.5	18.5	18
145	W.I. clamp	Kg	14.5	1	12.5	28	18
	Aluminium fittings (I.S.I.)						
146	Butt hinges (I.S.I.)						
a)	125mmx75mmx4mm	Each	14.5	1	12.5	28	18
b)	125mmx63mmx4mm	Each	14.5	1	12.5	28	18
c)	100mmx75mmx4mm	Each	14.5	1	12.5	28	18
d)	100mmx63mmx4mm	Each	14.5	1	12.5	28	18
e)	75mmx63mmx4mm	Each	14.5	1	12.5	28	18
f)	50mmx35mmx3.2mm	Each	14.5	1	12.5	28	18
147	Aluminium handle (I.S.I.)						
a)	150mm with 175mm x 40mm flat	Each	14.5	1	12.5	28	18
b)	125mm with 175mm x 40mm flat	Each	14.5	1	12.5	28	18
c)	100mm with 150mm x 33mm flat	Each	14.5	1	12.5	28	18
d)	75mm with 118mm x 33mm flat	Each	14.5	1	12.5	28	18
148	Aluminium tower bolt (Barrel type) (I.S.I.)						
a)	300mm x10mm	Each	14.5	1	12.5	28	18
b)	250mm 10mm	Each	14.5	1	12.5	28	18
c)	200mm x 10mm	Each	14.5	1	12.5	28	18
d)	150mm x 10mm	Each	14.5	1	12.5	28	18
e)	100mm x 10mm	Each	14.5	1	12.5	28	18
149	Sliding door bolt (Aldrop) (I.S.I.)						
a)	300mm x 16mm	Each	14.5	1	12.5	28	18
b)	250mm x 16mm	Each	14.5	1	12.5	28	18
150	Brass fittings(I.S.I.) Butt hinges (light/Ordinary) (I.S.I.)						
a	125mm x 70mm x 4mm	Each	5	1	12.5	18.5	18
b	100mm x 70mm x 4mm	Each	5	1	12.5	18.5	18
c	75mm x 40mm x 2.5mm	Each	5	1	12.5	18.5	18
d	50mm x 40mm x 2.5mm	Each	5	1	12.5	18.5	18
151	Brass But hinges (Heavy type) (I.S.I.)						
a	125mm x 85mm x 5.5mm (0.07 kg)	Each	5	1	12.5	18.5	18
b	100mmx85mm5.5mm (0.056Kg)	Each	5	1	12.5	18.5	18
c	75mmx65mmx4mm (.02 kg)	Each	5	1	12.5	18.5	18
152	Brass tower bolt (Barrel type) (I.S.I.)						
a	250mm x 10-mm	Each	5	1	12.5	18.5	18
b	200mm x 10mm	Each	5	1	12.5	18.5	18
c	150mm x 10mm	Each	5	1	12.5	18.5	18
d	100mm x 10mm	Each	5	1	12.5	18.5	18
153	Brass Screws (I.S.I.)						
a	50mm	100 Nos	5	1	12.5	18.5	18
b	40mm	100 Nos	5	1	12.5	18.5	18
c	30mm	100 Nos	5	1	12.5	18.5	18
d	25mm	100 Nos	5	1	12.5	18.5	18

Sl. No.	Name of items	Unit	VAT %	Entry Tax %	Excise Duty %	Total Taxes in %	GST in %
1	2	3					
e	20mm	100 Nos	5	1	12.5	18.5	18
154	Chromium plated fittings (Brass) (I.S.I.)Handle (I.S.I)						
a.	125mm with 175 x 32mm plate	Each	5	1	12.5	18.5	18
b.	100mm with 150 x 25mm plate	Each	5	1	12.5	18.5	18
c.	75mm with 125 x 25mm plate	Each	5	1	12.5	18.5	18
155	Wall cement primer (I.S.I.)						
a)	Oil bound	1 ltr	14.5	1	12.5	28	28
b)	Water bound	1 ltr	14.5	1	12.5	28	28
156	Aluminium paint (I.S.I.)	1 ltr	14.5	1	12.5	28	28
157	Weather Coat (I.S.I.)	1 ltr	14.5	1	12.5	28	28
158	Adhesive (I.S.I.)	1 Kg	14.5	1	12.5	28	12
159	Bitumenous expansion joint board (I.S.I.)						
a.	12mm thick	Sqm	5	1	0	6	28
b.	16mm thick	Sqm	5	1	0	6	28
c.	25mm thick	Sqm	5	1	0	6	28
160	Barbed wire (I.S.I.)	Kg	5	1	12.5	18.5	18
161	Glass plain (I.S.I.)						
a	3mm	Sqm	5	1	12.5	18.5	28
b	4mm	Sqm	5	1	12.5	18.5	28
c	5mm	Sqm	5	1	12.5	18.5	28
d	6mm	Sqm	5	1	12.5	18.5	28
e	8mm	Sqm	5	1	12.5	18.5	28
f	10mm	Sqm	5	1	12.5	18.5	28
g	12mm	Sqm	5	1	12.5	18.5	28
162	Glass pin headed (I.S.I.)						
a	4mm	Sqm	5	1	12.5	18.5	28
b	5mm	Sqm	5	1	12.5	18.5	28
163	Black glass (I.S.I.)						
a	4mm	Sqm	5	1	12.5	18.5	28
b	5mm	Sqm	5	1	12.5	18.5	28
c	6mm	Sqm	5	1	12.5	18.5	28
d	8mm	Sqm	5	1	12.5	18.5	28
e	12mm	Sqm	5	1	12.5	18.5	28
164	Frosted glass (I.S.I.)						
a	4mm	Sqm	5	1	12.5	18.5	28
b	5mm	Sqm	5	1	12.5	18.5	28
165	Wire glass – 6 mm (I.S.I.)	Sqm	5	1	12.5	18.5	28
166	Sun-control film (I.S.I.)						
a.	Reflective	Sqm	5	1	12.5	18.5	28
b.	Non-reflective	Sqm	5	1	12.5	18.5	28
167	Prelaminated particle board (standard type) (I.S.I.)						
a.	9mm	Sqm	5	1	12.5	18.5	28
b.	12mm	Sqm	5	1	12.5	18.5	28
c.	18mm	Sqm	5	1	12.5	18.5	28
d.	25mm	Sqm	5	1	12.5	18.5	28
168	BWR ply wood (I.S.I.)						
a	3mm	Sqm	5	1	12.5	18.5	28
b	4mm	Sqm	5	1	12.5	18.5	28
c	6mm	Sqm	5	1	12.5	18.5	28
d	9mm	Sqm	5	1	12.5	18.5	28
e	12mm	Sqm	5	1	12.5	18.5	28
f	16mm	Sqm	5	1	12.5	18.5	28
g	19mm	Sqm	5	1	12.5	18.5	28
h	25mm	Sqm	5	1	12.5	18.5	28
169	BWR Block Board (I.S.I.)					0	
a	16mm	Sqm	5	1	12.5	18.5	28
b	19mm	Sqm	5	1	12.5	18.5	28
c	25mm	Sqm	5	1	12.5	18.5	28
d	32mm	Sqm	5	1	12.5	18.5	28

Sl. No.	Name of items	Unit	VAT %	Entry Tax %	Excise Duty %	Total Taxes in %	GST in %
1	2	3					
170	Vinyl Flooring (I.S.I.)						
(A)	Homogeneous Range (I.S.I.)						
i)	PVC (MF) Classic roll- 1.00mm thick	Sqm	14.5	1	12.5	28	28
ii)	PVC (MF) classic tile- 1.00mm thick	Sqm	14.5	1	12.5	28	28
iii)	PVC (MF) impress roll-1.50mm thick	Sqm	14.5	1	12.5	28	28
iv)	PVC (MF) impress tile-1.50mm thick	Sqm	14.5	1	12.5	28	28
v)	PVC (MF) super roll-2.00mm thick	Sqm	14.5	1	12.5	28	28
vi)	PVC (MF) super tile -2.00mm thick	Sqm	14.5	1	12.5	28	28
(B)	Heterogeneous Range (I.S.I.)						
i)	PVC (MF) Hetro roll- 2.00mm thick	Sqm	14.5	1	12.5	28	28
ii)	PVC (MF) hetro tile- 2.00mm thick	Sqm	14.5	1	12.5	28	28
171	Aluminium extruded section	Kg	5	1	12.5	18.5	18
172	Roll formed sections made of pre-painted steel (base steel as per IS-513 of 0.6 mm thick "D" quality, galvanised as per IS-277 with zinc of 120 gm / sq. mtr)						
	a) Outer frames Po-527	Mtr	5	1	12.5	18.5	12
	b) Intermediate mullion Po-528	Mtr	5	1	12.5	18.5	12
	c) Shutter frame Po-153	Mtr	5	1	12.5	18.5	12
	d) Fixed beeding Po-179	Mtr	5	1	12.5	18.5	12
	e) Sliding shutter Po-254	Mtr	5	1	12.5	18.5	12
	f) Outer frames(side / top) Po-255	Mtr	5	1	12.5	18.5	12
	g) Outer frames(bottom) Po-256	Mtr	5	1	12.5	18.5	12
	h) Sliding track (SS) Po-257	Mtr	5	1	12.5	18.5	12
	i) Sashbar Po-101	Mtr	5	1	12.5	18.5	12
	j) Sashbar at shutter Po-107	Mtr	5	1	12.5	18.5	12
	k) Louvered horizontal (Top / bottom) Po-193 A	Mtr	5	1	12.5	18.5	12
	l) 33 x 57 Box Section	Mtr	5	1	12.5	18.5	12
	m)100x50mm Box Section	Mtr	5	1	12.5	18.5	12
	n)Small Z Section	Mtr	5	1	12.5	18.5	12
	o) Extended Z Section	Mtr	5	1	12.5	18.5	12
	p) Cover Profile	Mtr	5	1	12.5	18.5	12
	Acessories						
	a) sliding outer frame assembly / pc	Each	5	1	12.5	18.5	12
	b) sliding shutter /pc	Each	5	1	12.5	18.5	12
	c) Sashbar	Each	5	1	12.5	18.5	12
	d) wall fixing with polymide anchor at every 600mm	Each	5	1	12.5	18.5	12
	e) Outer frame corner	Each	5	1	12.5	18.5	12
	f) Top hung shutter / pc	Each	5	1	12.5	18.5	12
	g) Fixed mullion	Each	5	1	12.5	18.5	12
	h) Fixed glazing	Each	5	1	12.5	18.5	12
	i) Louvered blade	Each	5	1	12.5	18.5	12
	j) Side hung door / pc	Each	5	1	12.5	18.5	12
	k) Door lock / pc	Each	5	1	12.5	18.5	12
	l) Swing door shutter /pc	Each	5	1	12.5	18.5	12
	m) Floor Spring (Godrej Make)	Each	5	1	12.5	18.5	12
	Gasket						
	a) For Shutter Po-153	Mtr	5	1	12.5	18.5	12

Sl. No.	Name of items	Unit	VAT %	Entry Tax %	Excise Duty %	Total Taxes in %	GST in %
1	2	3					
	b) For beading Po-179	Mtr	5	1	12.5	18.5	12
	c) For Sashbar Po-101	Mtr	5	1	12.5	18.5	12
173	Rate of 60 micron powder coating (including labour charges and material for powder coating) for aluminium section.	Kg of Aluminium	14.5	1	12.5	28	18
174	12.5 mm thick gypsum board of size 6' x 4'	One Piece	14.5	1	12.5	28	12

TAXES ON HIRE CHARGES OF PLANTS AND MACHINERIES

Sl. No.	DESCRIPTIONS			Service Tax %	GST %
	Machine	Activity	Output		
1	Dozer D-50 -A 15	Spreading	200cum/hour	15	18
		Cutting	100cum/hour		
		Cleaning	150cum/hour		
2	Dozer D-80-A 12	Spreading	300cum/hour	15	18
		Cutting	150cum/hour		
		Cleaning	250cum/hour		
3	Motor Grader 3.35meter blade	Clearing	200cum/hour	15	18
		Spreading	200cum/hour		
		GSB	50cum/hour		
		WMM	50cum/hour		
4	Tractor with ordinary grader			15	18
5	Hydraulic Excavator of 1cum bucket	Soil ordinary	60cum/hour	15	18
		Soil Marshy	60cum/hour		
		Soil unsuitable	60cum/hour		
6	Hydraulic Excavator of 2cum bucket	Soil		15	18
7	Front End loader 1 cum bucket capacity	Soil loading	60cum/hour	15	18
		Aggregate loading	25cum/hour		
8	Tipper-5cum	Transportation of soil, GSB, WMM, Hotmix etc.	5.5cum	15	18
				15	18
				15	18
9	Vibratory Roller 8-10 tonne	Earth/soil	100cum/hour	15	18
		GSB	60cum/hour		
		WMM	60cum/hour		
10	Smooth wheeled Roller 8 -10 tonne	Soil compaction	70cum/hour	15	18
		BM compaction	25cum/hour		
11	Sheep foot Roller	Soil compaction		15	18

Sl. No.	DESCRIPTIONS			Service Tax %	GST %
	Machine	Activity	Output		
12	Truck mounted water tanker	Water transport	6KL	15	18
13	Tractor	Pulling	50HP	15	18
14	Rotavator	Mixing	25cum/hour	15	18
15	Ripper	Scarifying	60cum/hour	15	18
16	Air Compressor	General purpose	170/250cfm	15	18
17	Diesel Compressor		400cfm	15	18
18	Diesel Compressor		300cfm	15	18
19	Electrical Compressor		500cfm	15	18
20	Wet Mix Plant 60 TPH	Wet Mix	25cum/hour	15	18
21	Wet Mix Plant 75 TPH	Wet Mix	34cum/hour	15	18
22	Mechanical broom hydraulic	Surface cleaning	1250sqm/hour	15	18
23	Bitumen pressure distributor	Applying bitumen tack coat	1750sqm/hour	15	18
24	Emulsion pressure distributor	Applying emulsion tack coat	1750sqm/hour	15	18
25	Hotmix plant -120 TPH	DBM/BM/SDC /Premix	40cum/hour	15	18
26	Hotmix plant -100 TPH	DBM/BM/SDC /Premix	30cum/hour	15	18
27	Hotmix plant -60 to 90TPH	DBM/BM/SDC / Premix	25cum/hour	15	18
28	Hotmix plant -40 to 60TPH	DBM/BM/SDC /Premix	17cum/hour	15	18
29	Hotmix plant -8 to 10TPH	Premix	cum/hour	15	18
30	Paver Finisher Hydrostatic with sensor control 100 TPH	Paving of DBM /BM /SDC/Premix	40cum/hour	15	18
31	Paver Finisher Mechanical 100 TPH	Paving of WMM/PMC	40cum/hour	15	18
		Paving of DLC	30cum/hour		

Sl. No.	DESCRIPTIONS			Service Tax %	GST %
	Machine	Activity	Output		
32	Paver Finisher Mechanical	Paving of DLC	75cum/hour	15	18
33	Hydraulic Chips Spreader	Surface Dressing	1500sqm/hour	15	18
34	Tandem Road Roller	Rolling of Asphalt surface	30cum/hour	15	18
35	Pneumatic Road Roller	Rolling of Asphalt surface	25cum/hour	15	18
36	Pot hole repair machine	Repair of pot holes	4cum/hour	15	18
37	Bitumen boiler oil fired	Bitumen spraying	1500Litre	15	18
38	Tar boiler	Bitumen spraying		15	18
39	GSB Plant 50 cum	Producing GSB	40cum/hour	15	18
40	Mastic Cooker	Mastic Wearing Coat	1tonne	15	18
41	Batching and Mixing plant 15-20cum	Concrete Mixing	13cum/hour	15	18
42	Batching and Mixing plant 30cum	Concrete Mixing	20cum/hour	15	18
43	Batching and Mixing plant 112.5cum	Concrete Mixing	75cum/hour	15	18
44	Batching and Mixing plant 262.5cum	Concrete Mixing	175cum/hour	15	18
45	Transit Mixer	Transportation of concrete mix to site	4.5cum/hour	15	18
			3cum/hour	15	18
46	Grout pump			15	18
47	Concrete pump of 45 & 30 cum	Pumping Concrete	33cum/hour 22cum/hour	15	18
48	Pump with 5HP diesel engine	Pumping of Water		15	18
49	Pump with 10HP diesel engine	Pumping of Water		15	18
50	Pump with 20HP diesel engine	Pumping of Water		15	18
51	Pump with 40HP diesel engine	Pumping of Water		15	18
52	Pump with 40HP electrical			15	18

Sl. No.	DESCRIPTIONS			Service Tax %	GST %
	Machine	Activity	Output		
53	Pump with 50HP electrical			15	18
54	Cranes 80 tonnes	Lifting purpose		15	18
55	Cranes 35 tonnes	Lifting purpose		15	18
56	Cranes 3 tonnes	Lifting purpose		15	18
57	Crawler mounted Crane (18T)	Lifting purpose		15	18
58	Tower Crane	Lifting purpose		15	18
59	Welding transformer	Welding		15	18
60	Gunning machine without compressor			15	18
61	Mechanical Winch (10T)			15	18
62	Power Winch (40HP)			15	18
63	Concrete Bucket	For pouring concrete	1cum	15	18
64	Kerb casting machine	Kerb making	80RM/hour	15	18
65	Concrete Mixer a)04/0.28 cum	Concrete Mixing	2.5cum/hour	15	18
	b)01cum		7.5cum/hour		
66	Vibrator (3HP diesel)	Compacting Concrete		15	18
67	Piling Rig with Bantonite Pump	0.75m dia to 1.2m dia Boring Attachment	2 to 3RM/hour	15	18
68	Concrete Paver Finisher with 40HP Motor	Paving of Concrete Surface	20cum/hour	15	18
69	Integrated stone crusher	Crushing of Spalls	100TPH	15	18
		Crushing of Spalls	200TPH	15	18
70	Stone crusher (electrical)	Crushing of Spalls		15	18
71	Crushing & processing plant (electrical)			15	18
72	Concrete Paver Finisher with 40HP Motor	Paving of Concrete Surface	175cum/hour	15	18
73	Prestressing Jack with Pump & Access	Stressing of Steel Wires/Stands		15	18
74	Generator 100KVA	Generation of Electric Energy	100KVA	15	18
75	Generator 250KVA	Generation of Electric Energy	100KVA	15	18

Sl. No.	DESCRIPTIONS			Service Tax %	GST %
	Machine	Activity	Output		
76	Generator 33KVA	Generation of Electric Energy	50KVA	15	18
77	Generator 40KVA	Generation of Electric Energy	KVA	15	18
78	Generator 125KVA	Generation of Electric Energy	KVA	15	18
79	Pneumatic Sinking Plant	Pneumatic Sinking of wells	1.5 to 2.0 cum/hour	15	18
80	Truck 5.5cum per 10 tonnes	Material Transport	4.5cum	15	18
				15	18
				15	18
81	Road Marking machine	Road marking	100sqm/hour	15	18
82	Mobile Slurry Seal Equipment	Mixing and laying slurry seal	2700sqm/hour	15	18
83	Wagon drill			15	18
84	Dimond drill			15	18
85	Inwell rings			15	18
86	Jack hammer			15	18
87	Pneumatic rammer			15	18
88	Pusher leg			15	18