

# <sup>1</sup>SCHEDULE-II

(See section 8)

<b>PART I</b>		
<b>S.No.</b>	<b>Description of goods</b>	<b>2[Rate of tax u/s 8(percent)]</b>
<b>1</b>	Articles of gold and silver including coins, bullion and specie.	<b>1</b>
<b>2</b>	Gold, silver and platinum ornaments and jewelry of personal wear.	<b>1</b>
<b>3</b>	Precious metals that is to say gold, silver, platinum, osmium, palladium, rhodium, ruthenium and alloy of any them. Explanation:- For the purpose of this entry, an alloy of precious Metal means precious metal of fineness of not less than 50 percent.	<b>1</b>
<b>4</b>	Precious stones such as diamonds, emeralds, 3[robberies], pearls and sapphires, whether sold loose or as forming part of any article in which they are set.	<b>1</b>

- 
1. Substituted by chhattisgarh Act No.2 of 2006, dated 19-01-2006.
  2. Substituted by chhattisgarh Value added tax (Amendment) Act, 2006 (No.26 of 2006) w.e.f. 01-04-2006] (published in CG Rajpatra dated 01-09-2006)
  3. The word in bracket should be 'rubies'.