

**SCHEDULE-III**  
**[See Section 5 (1)]**

<b>Sl. No</b>	<b>Description</b>	<b>Rate of Tax (Paise in the rupee)</b>
1	Articles of gold and silver including coin, bullion.	1
2	Gold and silver including ornaments of personal wear.	1
3	Precious stones such as diamond, emeralds, rubies, pearls and sapphires whether they are sold loose or as forming part of any article in which they are set.	1
4	Platinum.	1