

**SCHEDULE-V**  
**(See Section 44.)**

Sl.No	Description of goods	Rate of Tax (Paise in the rupee)
1	Liquor. (On the cost of Rum vide No. ERTS(T)39/2005/PT-I/20. dt.31.7.2006)	20
2	Lottery tickets.	20
3	Molasses.	20
4	Rectified Spirit.	20
5	[Medicines and drugs]*[including vaccines, syringes and dressings, medicated ointments produced under drugs license, light liquid paraffin of IP grade]**(w.e.f. 9/11/2006 vide No. ERTS(T)37/2005/143 dt.15/12/2006).	4%
6	Raw Tobacco, tobacco products, beedi, cigar and Cigarettes. (W.e.f. 01/04/2007)	12.5
7	Gudka.	20 (W.e.f. 01/04/2007)