

## THE SECOND SCHEDULE

### PART-A

#### LIST OF GOODS TAXABLE AT THE RATE OF ONE PER CENT AT EACH POINT OF SALE

[See section 14 (1)]

Sl.No.	DESCRIPTION OF GOODS
1.	Articles of Gold, Silver and precious metals including jewellery made from gold, silver and precious metals.
2.	Gold, silver and other precious metals.
3.	Precious stones.

### PART-B

#### LIST OF GOODS TAXABLE AT THE RATE OF ONE PER CENT AT THE POINT OF LAST PURCHASE

[See section 14 (1)]

Sl. No.	DESCRIPTION OF GOODS
1.	Old and beaten gold or silver jewellery.