

THE SECOND SCHEDULE
(See sub-section (5) of section 3)

Sl. No	Description of the goods	Point of levy	Rate of tax	Commodity Code
(1)	(2)	(3)	(4)	(5)
1.	Alcoholic liquors of all kinds for human consumption which are purchased / procured / brought from outside the State other than foreign liquors falling under item 3.	At the point of first sale in the State	58 per cent	401
2.	Alcoholic liquors of all kinds for human consumption, other than liquors falling under items 1 and 3,.	At the point of first sale in the State. At the second point of sale in the State	58 per cent 38 per cent	402
3.	Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign countries and dealt with under the Indian Tariff Act, 1934 (Central Act 32 of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.	At the point of first sale in the State	73 per cent	403
4.	Aviation Gasoline	At the point of first sale in the State	29 per cent	404
5.	(i) Aviation Turbine Fuel including jet fuel (ii) Aviation Turbine Fuel sold to a Turbo-Prop Aircraft	At the point of first sale in the State At the point of first sale in the State	29 per cent 4 per cent	405
6.	Petrol with or without additives	At the point of first sale in the State	30 per cent	406
7.	High Speed Diesel Oil	At the point of first sale in the State	23.43 per cent	407

8.	Light Diesel Oil	At the point of first sale in the State	25 per cent	408
9.	Kerosene other than those sold through Public Distribution System	At the point of first sale in the State	25 per cent	409
10.	Molasses	At the point of First sale in the State	30 per cent	410
11.	Sugar, textile and tobacco products not produced or manufactured in India.	At the point of first sale in the State	4 per cent	411
12.	Sugarcane	At the point of last purchase	Rs. 60 per metric tone	412

Explanation I - For the purpose of levy of tax at the second point of sale in the State for the item in Sl.No.2, the turnover of the goods liable to tax shall be arrived at by deducting the turnover of such goods on which tax has been levied at the first point of sale.

Explanation II- For the purpose of petroleum products of this Schedule, a sale by one oil company to another oil company shall not be deemed to be the First sale in this State and accordingly any sale by one oil company to another person (not being an oil company) shall be deemed to be the First sale in the State.

Explanation III - For the purpose of Explanation II, 'Oil Company' means (a) Chennai Petroleum Corporation Limited (b) The Indian Oil Corporation Ltd. (c) The Bharat Petroleum Corporation Ltd. (d) The Hindustan Petroleum Corporation Ltd. (e) Indo-Burma Petroleum company Ltd. (f) Kochi Refineries Limited and includes any other oil company notified in this behalf by the Government in the Tamil Nadu Government Gazette.