

**THE THIRD SCHEDULE**  
**(See section 8)**  
**(Compounded rate for Hotels, Restaurants and Sweet Stalls)**

Sl. No	Turnover slab	Rate of tax
(i)	Where the total turnover exceeds ten lakhs of rupees but does not exceed twenty five lakhs of rupees	Twelve thousand rupees per annum
(ii)	Where the total turnover exceeds twenty five lakhs of rupees but does not exceed thirty lakhs of rupees	Twenty four thousand rupees per annum
(iii)	Where the total turnover exceeds thirty lakhs of rupees but does not exceed forty lakhs of rupees	Thirty-six thousand rupees per annum
(iv)	Where the total turnover exceeds forty lakhs of rupees but does not exceed fifty lakhs of rupees	Forty-eight thousand rupees per annum

Explanation – For the purposes of computing the total turnover, the purchase turnover liable to tax under section 12 of the Act shall be added to the sales turnover.