

¹[THE TWELFTH SCHEDULE

[See section 80HHC(2)(b)(ii)]

PROCESSED MINERALS AND ORES

(i) Pulverised or micronised—barytes, calcite, steatite, pyrophyllite, wollastonite, zircon, bentonite, red or yellow oxide, red or yellow ochre, talc, quartz, feldspar, silica powder, garnet, silliminite, fireclay, ballclay, manganese dioxide ore.

(ii) Processed or activated—bentonite, diatomious earth, fullers earth.

(iii) Processed—kaoline (china clay), whiting, calcium carbonate.

(iv) Beneficated-chromite, flourspar, graphite, vermiculite, ilmenite, brown ilmenite (lencoxene) rutile, monazite and other mineral concentrates.

(v) Mica blocks, mica splittings, mica condenser films, mica powder, micanite, silvered mica, punched mica, mica paper, mica tapes, mica flakes.

(vi) Exfoliated-vermiculite, calcined kyanite, magnesite, calcined magnesite, calcined alumina.

(vii) Sized iron ore processed by mechanical screening or crushing and screening through dry process or mechanical crushing, screening, washing and classification through wet process.

(viii) Iron ore concentrates processed through crushing, grinding or magnetic separation.

(ix) Agglomerated iron ore.

(x) Cut and polished minerals and rocks including cut and polished granite.

Explanation.—For the purposes of this Schedule, “processed”, in relation to any mineral or ore, means—

(a) dressing through mechanical means to obtain concentrates after removal of gangue and unwanted deleterious substances or through other means without altering the minerological identity;

(b) pulverisation, calcination or micronisation;

(c) agglomeration from fines;

(d) cutting and polishing;

(e) washing and levigation;

(f) benefication by mechanical crushing and screening through dry process;

(g) sizing by crushing, screening, washing and classification through wet process;

(h) other upgrading techniques such as removal of impurities through chemical treatment, refining by gravity separation, bleaching, floatation or filtration.]

1. Ins. by Act 49 of 1991, s. 71 (w.e.f. 1-4-1991). Earlier it was inserted by Act 14 of 1982, s. 31 (w.e.f. 1-4-1983) and omitted by Act 23 of 1986, s. 38 (w.e.f. 1-4-1987).