

SCHEDULE-III	
(See clause (b) of sub -section-(1) of section-4 of the Uttar Pradesh Value Added Tax Act, 2008)	
List of goods taxed at 1%	
S. no.	Name and description of goods
1	2
1.	Gold, silver and other precious metals; Articles of gold, silver and precious metals including jewellery made of gold, silver and precious metals.
2.	Precious and semi precious stones such as diamonds, emeralds, rubies, pearls and sapphires whether they are sold loose or as forming part of any article in which they are set.
3.	Bullion and species.
4.	Pulses (both whole or split)