

SCHEDULE-IV			
(See clause (c) of sub-section-(1) of section-4 of the Uttar Pradesh Value Added Tax Act, 2008)			
S.no.	Name and description of goods	Point of Tax	Rate of Tax %
1	2	3	4
1	Spirits and Spirituous liquors of all kinds including Alcohol, as defined under the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 but excluding country liquors.	M or I	32.5%
2	Arms & ammunition.	M or I	21%
3	Petrol	M or I	26.80%
4(a)	Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner	M or I	5%
4(b)	Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 <i>[in cases other than those described in serial no. 4(a)***]</i> when sold to Power Stations owned by the Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited for use in the generation of electricity against certificate prescribed by the Commissioner** **Inserted by notification no. 292 dated 12 03 2015 *** Deleted by notification no.292 dated 12 03 2015	M or I	6 %**
4(c)	Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 in cases other than those described in serial nos. 4(a) and 4 (b) **Inserted by notification no. 292 dated 12 03 2015	M or I	17.48 %**
5	Aviation turbine fuel (Duty paid) or aviation turbine fuel (bonded)	M or I	21%
6	Aviation Gasoline (Duty paid) or Aviation Gasoline (Bonded)	M or I	21%
7(a)	Furnace oil including residual furnace oil when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner	M or I	5%
7(b)	Furnace oil including residual furnace oil <i>[in cases other than those described in serial no. 7(a)]***</i> when sold to Power Stations owned by the Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited for use in the generation of electricity against certificate prescribed by the Commissioner . **Inserted by notification no. 292 dated 12 03 2015 **Deleted by notification no.292 dated 12 03 2015	M or I	6%**
7(c)	Furnace oil including residual furnace oil in cases other than those described in serial nos. 7(a) and 7 (b) ** **Inserted by notification no. 292 dated 12 03 2015	M or I	21%**
8(a)	Natural gas other than Compressed Natural Gas {CNG} when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner	M or I	5%
8(b)	Natural gas other than Compressed Natural Gas {CNG} When sold to registered dealer for use in the process of manufacture by an industrial unit* situated in Taj trapezium Area against certificate prescribed by the Commissioner	M or I	5%
8(c)	Natural gas other than Compressed Natural Gas {CNG} in cases other than those described in serial no. 8(a) and 8(b)	M or I	21%
9(a)	Naptha when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner	M or I	5%
9(b)	Naptha in cases other than those described in serial no. 9(a)	M or I	21%
10	Opium.	M or I	32.5%

11	Pan Masala containing tobacco (Gutka)	M or I	30%
12	Cigarette/Cigar	M or I	25%
13	Pan Masala without tobacco content	M or I	30%
14	Khaini, Zarda, Surti, other manufactured tobacco and tobacco products excluding Bidi and Cigarette/Cigar.	M or I	30%
15(a)	All kinds of Lubricants when sold to an industrial unit of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT goods against certificate prescribed by the Commissioner.	M or I	5%
15(b)	All kinds of Lubricants in cases other than those described in serial number 15(a)	M or I	21%

*Note-Industrial Unit means any factory or workshop established on land or building of own or taken on lease.