

**SECOND SCHEDULE**  
**Rate 1%**  
**{ See Section 6(1) (a) }**  
**Description of Goods**

Sl.No.	Description of Goods	HSN Code
<b>1</b>	<b>Bullions</b>	
	(1) Silver	7106.91.00
	(2) Gold	7108.12.00
	(3) Platinum	7110.11.10
	(4) Palladium	7110.21.10
	(5) Rhodium	7110.31.00
	(6) Iridium, Osmium and Ruthenium	7110.41.00
<b>2</b>	<b>Gold, Silver and Platinum Ornaments, new and old</b>	
	(1) Silver jewellery with filigree work	7113.11.10
	(2) Silver jewellery studded with gems	7113.11.20
	(3) Other articles of silver jewellery	7113.11.30
	(4) Gold jewellery, unstudded	7113.19.10
	(5) Gold jewellery, set with pearls	7113.19.20
	(6) Gold jewellery set with diamonds	7113.19.30
	(7) Gold jewellery set with other precious and semi precious stones	7113.19.40
	(8) Platinum unstudded	7113.19.50
<b>3</b>	<b>Pearls, natural or cultured</b>	
	(1) Natural Pearls	
	(a) Un-worked	7101.10.10
	(b) Worked	7101.10.20
	(2) Cultured Pearls	
	(a) Un-worked	7101.21.00
	(b) Worked	7101.22.00
<b>4</b>	<b>Precious Stones</b>	
	(1) Diamond	7102
	(2) Emerald	7103.10.11
	(3) Ruby and Sapphire	7103.10.12
	(4) Other	7103.10.19
<b>5</b>	<b>Semi Precious Stones</b>	
	(1) Feldspar (Moon stone)	7103.10.21
	(2) Garnet	7103.10.22
	(3) Agate	7103.10.23
	(4) Green Aventurine	7103.10.24
	(5) Other	7103.10.29
<b>6</b>	<b>Rice including broken rice, puffed rice, parched rice and beaten rice</b>	
	(1) Rice other than paddy	1006
	(2) Puffed rice, parched and beaten rice	1904.20.00
	(3) Broken rice	1006.40.00
<b>7</b>	<b>Wheat including broken wheat</b>	1001