

SCHEDULE VI - 0.125%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	<p>¹[Rough diamonds or simply sawn diamonds, industrial or non-industrial]</p> <p><i>Footnote for Sl. No. 1</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[All goods]"</p> <p>2. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017, for "Diamonds, non-industrial unworked or simply sawn, cleaved or bruted" and further Subs. by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 for "Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds"</p>
2.	7103	<p>¹[Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport]</p> <p><i>Footnote for Sl. No. 2</i></p> <p>1. Subs. by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 for "Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped" and further Subs. by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019 for "Semi-precious stones, unworked or simply sawn or roughly shaped"</p>
¹ 2 ^{2A}	7103	<p>Precious stones (other than diamonds), ungraded precious stones (other than diamonds)]</p> <p><i>Footnote for Sl. No. 2A</i></p> <p>1. Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</p> <p>2. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018</p>

3.	7104	<p>¹[Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped]</p> <p><i>Footnote for Sl. No. 3</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for ²[Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport]"</p> <p>2. Subs. by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 for "Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped" and further Subs. by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019 for "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped"</p>
1 ² [14.	7104	<p>Synthetic or reconstructed precious stones]</p> <p><i>Footnote for Sl. No. 4</i></p> <p>1. Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</p> <p>2. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018</p>