
APVAT ACT, 2005

SCHEDULE - I

(See Section 7)

LIST OF GOODS EXEMPT FROM TAX UNDER SECTION 7

<u>Sl. No.</u>	<u>Name of the Commodity</u>
1.	<p>¹Agricultural implements manually operated or animal driven, hand operated sprayers including knapsack/backpack power sprayers (powered upto 35 cc engines developing 0.8 to 1.4 HP), dusters and parts thereof;</p> <p>¹Subs. by the Act No.28 of 2008, w.e.f.01-07-2008, Earlier it was ; "Agricultural implements manually operated or animal driven, hand operated sprayers including knapsack/backpack power sprayers (powered upto 25.6 cc engines developing 0.8 to 1.4 HP) and dusters"</p>
2.	Aids and implements used by handicapped persons
² 3.	<p>Aquatic feed, poultry feed and cattle feed including grass, hay and straw, feed supplements or nutrients and soya Bean De-oiled Cake].</p> <p>²Subs. by Act 20 of 2009 w.e.f 1-3-2009 originally subs by G.O.Ms No. 356, Rev.(CT-II) Dept., dt.28-02-2009. Earlier it was: "Aquatic feed, poultry feed and cattle feed including grass, hay and straw and feed supplements or nutrients".</p>
4.	Betel leaves
5.	Books, periodicals and journals ³ including maps, charts, globes and atlases] ³ Ins. by the Act No.23 of 2005, dt.26-10-2005, w.e.f.18-08-2005.
6.	Charkha, Ambar Charkha and Gandhi Topi
7.	Charcoal
8.	Jowar, Maize, Ragi, Bajra, Kodan, Kutki, Barley, Varigalu or Variga Rice, Korralu or Korra Rice.
9.	Condoms and contraceptives
10.	Cotton yarn in hank and silk yarn in hank
11.	Curd, Lussi, Butter Milk and separated milk
12.	Earthen pot
13.	Electrical energy
14.	Firewood other than casuarina poles, eucalyptus logs and cut sizes thereof

15. Fishnet and fishnet fabrics
16. Fresh milk and pasteurized milk other than UHT milk and skimmed milk powder
17. Fresh plants, saplings and fresh flowers
18. Vegetables and fruits other than those cured, frozen, preserved, processed, dried, dehydrated or canned.
19. Garlic and Ginger
- ⁴[20. Bangles made of shells, glass, Lac or any other material other than those made of precious metals]
⁴Subs. by the Act No.10 of 2006, dt.04-01-2006, w.e.f.01-12-2005. Earlier it was:
 "20. Bangles made of Shell, Glass, Lac or Plastic".
21. Handlooms, parts and accessories thereof and goods produced from handlooms
22. Human blood and blood plasma
23. Kumkum, Bindi, alta and Sindur
- ⁵[24. Meat, flesh of poultry, fish including dry fish, prawns, prawn seed, lobsters, crabs, shrimps and other sea food except when they are sold in frozen state or in a sealed container; eggs, livestock and animal hair]
⁵Subs. by the Act No.40 of 2007, dt.18-12-2007, w.e.f.01-04-2005, Earlier it was :—
 "Meat, flesh of poultry, fish including dry fish, prawns, lobsters, crabs, shrimps and other sea food except when they are sold in frozen state or in a sealed container; Eggs, livestock and animal hair"*
 Subs. by the Act No.34 of 2006, dt.19-09-2006, w.e.f.01-07-2006 and by the Act 5 of 2007, dt.22-01-2007, SI.No.24 and the entries relating thereto in Schedule I of the APVAT 2005 shall be deemed to have come into force w.e.f.01-04-2005. The earlier was as follows:
 "24. Meat, Fish, Chicken, prawn, prawn seed and other aquatic products when not cured or frozen, and eggs, livestock and animal hair".
25. National Flag
- ⁶[26. Organic manures excluding deoiled-Cakes]
⁶Subs. by the Act no.4 of 2009, dt.03-03-2009, w.e.f.01-05-2009. Classified by Govt. Memo No. 17661/06-05-09. Earlier it was:
 "26. Organic manures".
27. Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, post card etc. Sold by Government; rupee note ^{6a}and coins⁶, when sold to the Reserve Bank of India and cheques, loose or in book form
^{6a}Ins. by the Act No.13 of 2013, w.e.f.09-07-2013.
28. Raw wool
29. Semen including frozen semen

30. Silk worm laying, cocoon and raw silk ⁷[other than raw silk imported from outside the country].
7. Added by the Act No.34 of 2006, dt.19-09-2006, w.e.f.01-07-2006.
31. Slate and slate pencils
- ⁸32. Coconut, Tender Green Coconut and copra].
8. Subs. by the Act No.28 of 2008, dt.24-09-2008, w.e.f.01-08-2008, earlier it was subs. for the words "Tender green coconut" by the G.O.Ms.575, Rev (CT-II) Dept., dt.4-4-2008, w.e.f.01-04-2008.
33. Toddy, Neera and Arak
34. Unbranded bread ^{8A}[and unbranded rusk].
8A. Added by the Act No.13 of 2013, dt.09-07-2013, w.e.f.31-01-2013, by the G.O.Ms.No.43, Rev (CT-II) Dept.dt.29-01-2013.
35. ⁹Salt including processed and branded salt].
9. Subs. for the words "Unprocessed and unbranded Salt" by the Act No.5 of 2007, dt.22-01-2007, w.e.f.01-09-2006.
36. Water other than:—
(i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water; and
(ii) water sold in sealed container
37. Prasadam, Bhog or Maha Bhog by Religious Institutions
38. Plantain Leaves
39. Bamboo Matting
40. Puffed Rice, Parched Rice, Murmuralu and Atukulu
41. Husk of pulses, paddy, groundnut and wheat bran
42. Leaf plates and leaf cups-pressed or stitched and loose and unstitched vistarakulu
43. Unbranded broomsticks
- ¹⁰44. Seeds for sowing and gardening purpose including the seed or grain, corresponding to the seed, sold to the nodal agencies, namely, Andhra Pradesh State Seeds Development Corporation (APSSDC), Andhra Pradesh State Co-operative Marketing Federation (Andhra Pradesh Markfed), A.P. State Co-operative Oilseeds Growers Federation (OILFED), the Hyderabad Agricultural Co-operative Association Ltd (HACA), National Seeds Corporation Ltd., ¹¹National Agricultural Co-operative Marketing Federation of India Ltd. (NAFED)] and also including the seed or grain procured by the seed companies, duly following the Seed Certification or Labeling Procedure].
10. Subs. by the Act No.28 of 2008, w.e.f.01-04-2005, Earlier it was: "44. Seeds for sowing and gardening purposes".
11. Ins. by the Act No.4 of 2009, dt.3-3-2009, w.e.f.1-7-2008.

12] 45. XXX]

12. Omitted by the Act No.11 of 2012, dt.20-04-2012, w.e.f.11-7-2011. earlier Subs. by the Act No.9 of 2010, dt.20th April, 2010, w.e.f.7-5-2009. The earlier was as follows: Cotton fabrics, Man made fabrics, Woolen fabrics, Textile made-ups, bed sheets, pillow covers, towels, blankets, travelling rugs, curtains, Zari and embroidery articles.

13] 46. XXX]

13. Omitted the words "SUGAR " by the Act No.11 of 2012, dt.20-04-2012, w.e.f.11-7-2011.

47. 14] (a) Un-manufactured tobacco covered under tariff heading No.2401 of the Central Excise Tariff Act, 1985 (5 of 1986);

(b) Bidis (biris) covered under tariff item No.24031031, 24031039, 24031090 of the Central Excise Tariff Act, 1985 (5 of 1986)]

14. The word "Tobacco" was subs. by the G.O.Ms. No.397, dt.31-03-2007 and again was subs. by the G.O.Ms. No.933, Rev. (CT-II) Dept., dt.03-07-2007, shall be deemed to have come into force on and w.e.f.01-09-2007, by the G.O.Ms.No.1422, dt.08-11-2007, published in A.P. Gazette No.650, dt.15-11-2007 as follows:

"47. Tobacco and manufactured Tobacco but excluding Cigarettes containing Tobacco with Excise Tariff Code 2402.20 and also excluding Cigarettes with Tobacco substitutes with Excise Tariff Code 2402.90.10"

15] 48. Rakhi]

15. Added by the Act No.23 of 2005, w.e.f.18-08-2005.

16] 17] 49. Fabric, made ups] and garments made of Khadi cloth]

16. Ins. by the Act No.10 of 2006, w.e.f.01-12-2005.

17. Subs. for the words "Made ups" Act No.11 of 2012, dt.20-04-2012, w.e.f.11-07-2011.

18] 50. Sugarcane]

18.Entry 50 added by the Act No.5 of 2007, dt.22-01-2007, w.e.f.01-04-2005.

19] 51. Crochet laces]

19.Entry 51 added by Act no 5 of 2007, dt. 22-01-2007, w.e.f. 01-09-2006.

20] 52. Jaggery]

20.Entry 52 added by the Act No.14 of 2007, dt.16-04-2007, w.e.f.01-01-2007.

21] 53. Tamarind]

21.Added by the Act No.14 of 2007, dt.16-04-2007, w.e.f.01-02-2007.

22] 54. Mesta or Bimli extracted from plants of the species Hibiscus cannabinus and Hibiscus sabdariffa var altissima

22.Entries 54 to 56 added by the Act No.38 of 2007, w.e.f.01-06-2007,

55. Pippalamodi

56. Coir and Coir products excluding rubberised Coir mattresses]

23] 57. Khandasari Sugar]

23.Subs. by the Act No.38 of 2007, w.e.f.18-08-2005.

24] 58. The following goods, sold by Canteen Stores Department or the Indian Naval Canteen Services, either directly or through their unit-run Canteens, to the Army / Navy / Air force personnel both working and retired and who are eligible for purchasing goods from them.

24.Added by the Act No.15 of 2008, dt.24-03-2008, w.e.f.24-11-2007.

1. All kinds of cereals and pulses and products thereof, which are used for cooking food.
2. Spices, used in cooking, including Chillies powder, turmeric powder and other similar powders, used in cooking.
3. Biscuits, Beverages, Confectionery & Soft Drinks.
4. Soups, Squashes Snacks & Cornflakes.
5. Tea & Coffee.
6. Pickles, Sauces, Jams & Jellies.
7. Milk Powders, Baby Food, Food beverages & Food Energisers.
8. Vermicelli & Instant Foods.
9. Cooking oils, Vanaspathi & Ghee.
10. Honey, Chyavanprash, Eno, Antiseptic cream & lotions.
11. Starch and sago.
12. Copra, Coconuts and ground-nuts.
13. Shaving Blades & Razor sets.
14. Shaving creams & After Shave lotions.
15. Tooth Brushes, Shaving brushes, Shoe brushes & Toilet Brushes.
16. Face Creams, Hair creams & Body creams.
17. Dental Cream & Tooth powders.
18. Perfumes & Deodorants, including Agarbatti / Dhoopsticks.
19. Toilet Soaps and Detergent Soaps.
20. Toilet powder & Detergent Powder.
21. Hair oils & Shampoos.

22. Hair Dye, Sanitary Towels & Toilet papers.
23. Fabric care, Starch, Robin Blue & Ranipal.
24. Dish Washing Soap, Powder & Scrubber.
25. Wax candles & Agarbati.
26. Pressure Cookers, Milk Boiler & Rice Cooker.
27. Vaccum Flask, Casserole, Crockery & Glass Ware.
28. Electrical Bulbs, Tube light & CFL Lamp.
29. Mosquito Repellent, coil, Mat 7 Liquid.
30. Torch Cells, Torch cases.
31. Room Freshners, Toilet / Floor Cleaners & insecticides.
32. Shoe polish, cloth clips & metal clips.
33. Gas Stoves, Gas Lighters & Safety Matches, cooking ware including cups, plates and glasses made of Aluminum paper or plastic.
34. Ceiling fans, Table fans, Wall fan, Pedestal Fans.
35. Exhaust Fans, Mixers, Juicer Mixer Grinders, Irons.
36. Coffee makers, ovens, immersion heater, toasters.
37. Instant Geysers, Transistors.
38. Water filters & Filter candles.
39. Plastic Buckets, Basins, Drum & Mugs.
40. Water Bottles & Water cans.
41. Suitcases, moulded & soft luggage.
42. Sports wear, Golf Balls, shoe, track suit, umbrellas & Padlocks.
43. Helmets.
44. Wrist Watches.
45. Food processor microwave ovens.
46. Coir products, Coir mattress.
47. Water heaters, Vaccum Cleaners, Water Purifiers.
48. Mono Block Pumps.
49. Sewing Machines (Hand & Foot).

50. Sun-glasses, Room Coolers.
51. Ready-made garments and hosiery goods.

²⁵52. Indian Made Foreign Liquor as defined in the Andhra Pradesh Excise Act, 1968 with basic price not exceeding Rs.500/- per case of 9 Nos. of 1000 ml or 12 Nos. of 750 ml/650 ml. (Beer) or 24 Nos. of 375 ml/330 ml. (Beer) or 48 Nos. of 180 ml. or 96 Nos. of 90 ml. bottles.

25.Subs. by the Act No.9 of 2010, dt.20-4-2010, w.e.f.23-11-2007.

Note : For the purpose of this entry basic price means :

Ex-factory price + cost of bottles + cost of packing material + freight + Insurance + Handling charges and Import Fee, if any.

²⁶53. Cartridges for rajor set.

26.Item No.53 to 99 ins. by the Act No.9 of 2010, dt.20-4-2010, w.e.f.17-02-2010.

54. Shaving Foam/Gel/Soap
55. Fabric Care brush/Scrubbers.
56. Baby care lotion/cream/oil.
57. Clip for Cloth.
58. Tooth pastes.
59. Liquid Soap.
60. Face Tissue Paper.
61. Body care Talcum Powder, Body Care Jelly, Medicated powder/Face powder.
62. Face Gel/Lotion, Hair Gel/Lotion, Hair Fixer/Hair remover.
63. Cosmetic Lotion/Cream and Make-up Requisites and Winter Care products.
64. Disinfectants
65. Kitchen Accessories and Cooker Accessories.
66. Lunch Box and refill for vaccum flasks.
67. Knives.
68. Lighting Devices.
69. Oven Grillers.
70. Storage Water Heater.
71. Household Electric Accessories/Voltage Stablizers.
72. Sewing Machine Accessories.

73. Cloth Hangers.
74. Floor/Metal Polishes.
75. Mirrors.
76. Radio/Cassette Player/ CD player/Recorder/ Walkman.
77. Water Containers/Jug.
78. Kitchen Jar, Containers/Plastic Trays, Table/ Door Mats/Plastic mats/Carpets and Plastic Items.
79. Plastic Chair/Moulded Furniture, Stool, Pedal Bin.
80. Hair Comb/Hair Brush.
81. Holdalls/Travel Bags/School Bags/Hot Water Bag.
82. Rubber Chappal.
83. Bed Sheet/Covers, Pillow/Pillow Cover, Bath Towels/Hand Towels/Napkin.
84. Polishing cloth/Duster.
85. Socks/Blankets/Lungi/Hand Kerchiefs.
86. Mosquito nets.
87. Trouser/Pant-Shirt Pieces.
88. Sports Goods.
89. Rope Floor Wiper.
90. Juices.
91. Sharbat, Squashes and Cordials, Tinned food, Mixers.
92. Ketchup, Baking Powder, Vinegar, Food Additives, Custard powder.
93. Noodles.
94. Antiseptic Liquid.
95. Note Books, Registers, Pens/Markers/Greeting Cards/Fevicol.
96. Balms, Antiseptic Applications, Medicines, Tonics, Band Aid and Digestives.
97. Cutleries.
98. Brief Cases.
99. Instant foods.
- 27[59. xxxxx]

²⁷[59-A. xxxxx].

27. Deleted entries "59 & 59A" by the Act No.13 of 2013, w.e.f.09-07-2013.

²⁸[60. Nawar]

28. Added by the Act No.20 of 2009, w.e.f.1-5-2009.

²⁹[61. Goods sold to transit passengers both incoming and outgoing, at the duty free shops established at the Rajiv Gandhi International Airport, Shamshabad, Ranga Reddy District].

29. Added by the Act No.20 of 2009, w.e.f.24-3-2008.

³⁰[62. Zari]

30. Added by the Act No.11 of 2012, dt.20-04-2012, w.e.f.11-07-2011.

^{31a}[³¹63. Fabrics, madeups and garments, produced and sold by the powerloom units in the State to dealers registered under the Act].*{only at the point of sale in the hands of powerloom units;}

31. Added by the Act No.11 of 2012, Dt.20th April 2012, w.e.f.22-11-2011.

31a. Omitted entry "63. Fabrics, madeups and garments, produced and sold by the powerloom units in the State to dealers registered under the Act].*{only at the point of sale in the hands of powerloom units;} by G.O.Ms.No.308, dt. 07-06-2013.

^{31b}[64. Fertilizers, at the point of sale by the Primary Agricultural Co-operative Societies (PACS) directly to the farmers. "]

31b. Added by the Act No.11 of 2013, w.e.f.12-10-2012.

^{31c}[65. Transfer of right to use feature films (in digital or physical form) by film producers to distributors or exhibitors.]

31c. Added by the Act.No.13 of 2013, dt.09-07-2013, w.e.f.17-02-2013 w.e.f 17-02-2013 earlier added by G.O.Ms No.25, Rev (CT-II) Dept. 11-01-2013.

(Note: As per Govt. memo No.14985 / CT- II (1) / Dt. 11-01-2013 for waivers of arrears of VAT dues payable by the Film Producers on lease of feature films, provided the same was not collected from the Distributors and / or Exhibitors.)

³²[66. Cotton, fabrics, man-made fabrics, woolen fabrics, textile made-ups, bed sheets, pillow covers, towels, blankets, travelling rugs. Curtains, and embroidery articles.]

32. Added by the G.O.Ms.No.308, dated.07-06-2013.

^{32a}[Explanation. Deleted]

32a. Deleted "Explanation:- The goods mentioned in entries ³³[45 and 46] of this schedules shall be goods included in the relevant heads and sub-heads of the 1st Schedule to the Additional Duties of Excise (Goods of special importance) Act 1957, but does not include goods where no additional duties of excise are levied under that schedule" by G.O.Ms.No.308, dt.07-06-2013.

33. Subs. by the Act No.37 of 2007, w.e.f.01-04-2007.

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