
APVAT ACT, 2005

SCHEDULE - IV

(See sub-section (3) of Section 4)

List of goods taxable @ 5%

1. Subs. for the "4%" by the Act No.11 of 2012, dated.20-04-2012, w.e.f.14-09-2011.

<u>Sl.No.</u>	<u>Name of the Commodity</u>
1.	Agricultural implements not operated manually or not driven by animal
2.	Goods of intangible or incorporeal nature as may be notified from time to time by the State Government, and including; (i) Patents (ii) Trade marks (iii) Import licenses including exim scrips, special import licenses and duty free advance licenses. (iv) Export Permit or license or quota (v) Software packages (vi) Credit of Duty Entitlement Pass Book (vii) Technical know-how (viii) Goodwill (ix) Copyright (x) Designs registered under the Designs Act, 1911 (xi) SIM cards used in Mobile Phones

Note:-(SIM Cards is not goods & not liable for tax vide Advance Ruling A.R.Com/11/2007, dt.30-10-2012.)

(xii) Franchise, that is to say, an agreement by which the franchisee is granted representational right to sell or manufacture goods or to provide service or undertake any process identified or associated with the franchisor, whether or not a trade mark, service mark, trade name or logo or any symbol, as the case may be, is involved.

2. Subs. by the Act No.28 of 2008, w.e.f.01-04-2005, Earlier it was :

"2. All intangible goods including copyright, patent, rep license, DEPB"

3. All kinds of bricks including fly ash bricks, refractory bricks
4. Asphaltic roofing sheets
5. Earthen tiles other than ceramic and glazed tiles
6. All types of yarn and sewing thread other than cotton yarn in hank and silk yarn in hank
- ³7. All utensils including pressure cookers and pans excepting utensils made of precious metals
3. Subs. by the Act No.23 of 2005, w.e.f.18-08-2005, Earlier it was:
"7. Aluminium utensils and enamled utensils".
- ⁴8. Areca nut, betel nut, betel nut powder with additives, supari and mouth fresheners made of somph (Ani seed) and coriander powder with additives].
4. Subs. for the words "Arecanut, betel nut and betel nut powder" by the Act No.5 of 2007, dated.22-01-2007, w.e.f.01-04-2005.
9. Bamboos, ⁵cane (Rattan), Casuarina poles, eucalyptus logs and cut sizes thereof
5. Subs. by the Act No.9 of 2010, w.e.f.2-12-2009.
10. Bearings of all kinds
11. Beedi leaves
12. Transmission rubber belts
13. ⁶Bicycles, E-Bikes, tricycles, cycle rickshaws and parts and accessories thereof
6. Subs. for the words "E-Bikes" by the Act No.34 of 2006, dated.19-09-2006, w.e.f.01-07-2006.
14. Bitumen ⁷of all varieties
7. Added by the Act No.13 of 2013, w.e.f.09-07-2013.
15. Branded bread
16. Bulk Drugs
- ⁸17. Electric Motors and Oil Engines upto a capacity of 10 HP, Centrifugal, Monobloc and submersible pumpsets Starters of electric motors and pumpsets, parts and accessories thereof
8. Subs. by the Act No.23 of 2005, dated.26-10-2005, w.e.f.18-08-2005. Earlier it was:
"17. Centrifugal, monobloc and submersible pumps".
- ⁹18. Coffee including Coffee Seeds, roasted seeds and coffee powder, Cocoa powder, Chicory, blended or French coffee;

9. Subs. for the words "Coffee beans and seeds, cocoa pod, green tea leaf and chicory" by the Act No.5 of 2007, dated.22-01-2007, w.e.f.01-09-2006.
19. ¹⁰[Chemical fertilisers, Bio-fertilisers] and Bone Meal including mixtures or Nutrient elements such as Iron, Zinc, Copper and biological derivatives such as Enzymes, Co-enzymes ¹¹[Plant Harmones, Gibberlines, Auxines and plant growth promoters or regulators]
10. Subs. for the words "Chemical fertilizers" by the Act No.23 of 2005, dated.26-10-2005, w.e.f.01-09-2005.
11. Subs for the words "auxines" by the Act No.21 of 2011, dated.29-11-2011, w.e.f.15-09-2011.
20. Pesticides, Insecticides, fungicides, herbicides, weedicides and other plant protection equipment and accessories thereof ¹²including drip and sprinkle irrigation systems but excluding mosquito repellants in any form]
12. Ins. by the Act No.23 of 2005, dated.26-10-2005, w.e.f.01-09-2005.
21. ¹³[x x x]
13. Omitted by the Act No.38 of 2007, w.e.f.13-06-2007 earlier it was:
"21.Coir and Coir products excluding coir mattresses"
22. Cotton waste and Cotton yarn waste
23. Crucibles
24. Electrodes including welding electrodes and welding rods
25. Exercise Note books including Graph books and laboratory note books, Office stationery including computer stationery, writing pads and Account Ledgers.
26. Fibres of all types and fibre waste
27. Ferrous and non-ferrous metals and alloys and extrusions thereof.
28. Flour, Atta, Maida, Suji, Besan ¹⁴[Ravva, Vermicelli, ¹⁵{Macaroni}] and Semiya]
14. Added for the words "and Ravva" by the Act No.23 of 2005, dated.26-10-2005, w.e.f.18-08-2005.
15. Inserted by the Act.No.13 of 2013, dt.09-07-2013, by the G.O.Ms.No.43 Revenue. (CT-II) Dept., Dt.29-01-2013, w.e.f.31-01-2013.
29. Parched and fried grams or dhalls
30. ¹⁶[x x x]
16. Omitted the word "Jaggery" by the Act No.14 of 2007, dated.16-04-07, w.e.f.01-01-2007.
31. Hand Pumps, parts and fittings thereof
32. Herb, bark, dry plant, dry root, commodity known as jari booti and dry flower
33. Hose Pipes ¹⁷and fittings thereof]
17. Added by the Act No.23 of 2005, dated.26-10-2005, w.e.f.18-08-2005.
34. Hosiery goods of all kinds

35. Rice bran including de-oiled rice bran
36. Ice
37. Incense Sticks commonly known as, Agarbathi, dhupkathi or dhupati
38. Industrial cables, (High voltage cables, XI. PE Cables, Jelly filled cables, optical fibre cables)
- 18 39. IT Products, that is to say: –
 - (1) Word Processing Machines and Electronic Typewriters;
 - (2) Electronic Calculators;
 - (3) Computer Systems and Peripherals, Electronic Diaries;
 - (4) Parts and Accessories of Items (1) (2) and (3) above;
 - (5) DC Micromotors / Stepper motors of an output not exceeding 37.5 Watts;
 - (6) Parts of Items (5) above;
 - (7) Uninterrupted Power Supplies (UPS) and their parts;
 - (8) Permanent magnets and articles intended to become permanent magnets (Ferrites);
 - (9) Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries current line systems or for digital line systems; videophones;
 - (10) Microphones, Multimedia Speakers, Headphones, Ear-phones and Combined Microphone / Speaker Sets and their parts;
 - (11) Telephone answering machines;
 - (12) Parts of Telephone answering machines;
 - (13) Prepared unrecorded media for sound recording or similar recording of other phenomena, Video and Audio CDs, Cassettes and DVDs (recorded and unrecorded);
 - (14) IT Software on any media;
 - (15) Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras;
 - (16) Radio communication receivers, Radio pagers;
 - (i) Aerials, antennas and their parts;

- (ii) Parts of Items (15) and (16) above.
- (17) LCD Panels, LED Panels and parts thereof;
- (18) Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof;
- (19) Electrical resistors (including rheo-stats and potentio-meters), other than heating resistors;
- (20) Printed circuits;
- (21) Switches, Connectors and Relays for upto 5 AMPS at voltage not exceeding 250 Volts, Electronic fuses;
- (22) Data / Graphic Display tubes, other than TV Picture tubes and parts thereof;
- (23) Diodes, transistors and similar semi-conductor devices, Photosensitive semi-conductors devices; including photovoltaic cells whether or not assembled in modules or made up into panels, Light emitting diodes, Mounted piezo-electric crystals;
- (24) Electronic Integrated Circuits and micro assemblies;
- (25) Signal generators and parts thereof;
- (26) Optical fibre cables;
- (27) Optical fibre and optical fibre bundles and cables;
- (28) Liquid Crystal Devices, Flat Panel display devices and parts thereof;
- (29) Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Grain measuring instruments, Distortion factor meters, Psophometers, Network and Logic analyzer and Signal analyzer].

18. Subs. by the Act No.23 of 2005, dated.26-10-2005, w.e.f.01-09-2005, Earlier it was :-

“39. IT Products (with HSN Codes), that is to say, —

- (1) Word Processing Machines and Electronic Typewriters (84.69);
- (2) Electronic Calculators (84.70);
- (3) Computer Systems and Peripherals, Electronic Diaries (84.71);
- (4) Parts and Accessories of of HSN 84.69; 84.70 and 84.71 for items listed above (84.73);
- (5) DC Micromotors / Stepper motors of an output not exceeding 37.5 Watts (85.01);
- (6) Parts of HSN 85.01 for items listed above (85.03);
- (7) Uninterrupted Power Supplies (UPS) and their parts (85.04);
- (8) Permanent magnets and articles intended to become permanent magnets (Ferrites) (85.05);
- (9) Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems; videophones (85.17);
- (10) Microphones, Multimedia Speakers, Headphones, Ear-phones and Combined Microphone / Speaker Sets and their parts (85.18);

(M) 0924 652 7173, Email: gsupadhyay1948@gmail.com, www.apvat.info

- (11) Telephone answering machines (85.20);
- (12) Parts of Telephone answering machines (85.22);
- (13) Prepared unrecorded media for sound recording or similar recording of other phenomena (85.23)
- (14) IT Software on any media (85.24);
- (15) Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras (85.25);
- (16) Radio communication receivers, Radio pagers (85.27);
 - (i) Aerials, antennas and their parts (85.29);
 - (ii) Parts of Items 85.25 and 85.27 listed above (85.29).
- (17) LCD Panels, LED Panels and parts thereof (85.31);
- (18) Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof (85.32);
- (19) Electrical resistors (including rheo-stats and potentiometers), other than heating resistors (85.33);
- (20) Printed circuits (85.34);
- (21) Switches, Connectors and Relays for upto 5 AMPS at voltage not exceeding 250 Volts, Electronic fuses (85.36);
- (22) Data / Graphic Display tubes, other than TV Picture tubes and parts thereof (85.40);
- (23) Diodes, transistors and similar semi-conductor devices, Photosensitive semi-conductors devices; including photovoltaic cells whether or not assembled in modules or made up into panels; Light emitting diodes, Mounted piezo-electric crystals (85.41);
- (24) Electronic Integrated Circuits and Micro assemblies (85.42);
- (25) Signal generators and parts thereof (85.43);
- (26) Optical fibre cables (85.44);
- (27) Optical fibre and optical fibre bundles and cables (90.01);
- (28) Liquid Crystal Devices, Flat Panel display devices and parts thereof (90.13);
- (29) Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Grain measuring instruments, Distortion factor meters, Psophometers, Network and Logic analyzer and Signal analyzer (90.30).

40. Kerosene sold through public distribution system

¹⁹ 41. x x x]

19. Omitted the words "Nawar" by the Act No.20 of 2009, w.e.f.01-05-2009.

42. Napa Slabs (Rough and polished flooring Stones)

²⁰ 43. All kinds of Ores and all kinds of minerals excluding Marble and Granite]

20. Subs. by the Act No.13 of 2013, dt.09-07-2013, w.e.f.31-01-2013.

44. Paper of all kinds ²¹[excluding wall paper] and news print

21. Inserted by the Act No.13 of 2013, dt.09-07-2013, w.e.f.31-01-2013.

²² 45. Pipes of all varieties including GI, CI, PVC, Ductile RCC and PCC pipes, fittings thereof and Cement poles].

22. Subs. by the Act No.11 of 2012, dated.20-04-2012, w.e.f.18-08-2011. Earlier it was as follows:

"Pipes of all varieties including GI, CI, PVC and Ductile pipes and fittings thereof but excluding RCC and PCC pipes and their fittings" Earlier it was:

"45. Pipes of all varieties including GI, CI, PVC, Ductile, RCC and PCC pipes, their fittings thereof and Cement Poles"

²³ 46. Moulded Plastic footwear and Hawaii Chappals and straps thereof

23. Subs. by the Act No.28 of 2008, w.e.f.01-07-2008, Earlier it was as follows:

"46. Plastic footwear and Hawaii Chappals"

²⁴ 47. Diaries, Calendars, annual reports, application forms, Stationary items like letterheads, visiting cards, bill books, leaflets, flyers, folders, soft bound books, centre pinned books, hard case books, computer stationery, posters, Brochures, CD/DVD Covers, visual aids, danglers, streamers, envelopes, labels, telephone, recharge coupons, report cards, Tickets, Cheque Books, Demand Drafts, Coupons and all kinds and classes of forms including tender and bid documents and similar printed materials.

24. Subs. by the Act No.20 of 2009, w.e.f.18-11-2005, Earlier it was:

"47. Diary, Calendar, Annual Reports, Application forms and similar printed material"

48. Printing Ink excluding toner and cartridges

49. ²⁵ [x x x]

25. Omitted for words "Processed and branded salt" by the Act No.5 of 2007, dated.22-01-2007, w.e.f.01-09-2006.

50. Pulp of bamboo, wood, waste paper and bagasse

²⁶ 51. Rail coaches, engines, wagons and parts thereof

26. Inserted by the Act No.40 of 2007, w.e.f.01-04-2007.

²⁷ 52. Readymade garments ²⁸ [x x x]

27. Omitted by Act no 20 of 2009 w. e.f.01-05-2009, Earlier subs. by Act no 23 of 2005, w.e.f.18-08-2005. for the words "52. Readymade Garments"

* The words "Crochet laces" omitted by the Act 5 of 2007, dt.22-01-2007, w.e.f.01-09-2006.

** The words "and all other made ups" by the G.O.Ms.No.357, dt.28-02-2009, w.e.f.01-03-2009.

28. Inserted by the Act 40 of 2007, w.e.f.01-04-2007.

²⁹ 53. Renewable energy devices and spare parts including the following:—

Sl.No.	Description of goods	HSN Code
(i)	Portable electrical lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos) other than lighting equipment of heading 8512	8513
(ii)	Lamps	8513.10
(iii)	Torch	8513.10.10

(iv)	Other flash lights excluding those for photo-graphic purpose	8513.10.20
(v)	Miners safety lamps	8513.10.30
(vi)	Magneto lamps	8513. 10.40
(vii)	Other	8513.10.90
(viii)	Parts	8513.10.90
(ix)	Pedal Power generator	

29. Subs. by the Act 38 of 2007, w.e.f.01-06-2007, Earlier it was:

"53. Renewable energy devices and spare parts"

54. Safety Matches
55. Sewing Machines and parts and accessories thereof
56. Ships and other vessels
57. Silk fabrics other than Handloom silk fabrics
58. Skimmed Milk Powder and UHT Milk
59. Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies
60. Sports goods excluding apparels and footwear
61. Starch and Sago
62. ³⁰[x x x], Tamarind seed, dhall, kernel, powder and husk

30. Omitted for the words "Tamarind" by the Act No.14 of 2007, dated.16-04-2007, w.e.f.01-02-2007.

- ³¹63. Tractors and Threshers, Harvesters, Tractor Trailers, Tyres, Tubes attachments and parts thereof

31.Subs. by the Act No.23 of 2005, dated.26-10-2005, w.e.f.18-08-2005, Earlier it was :

"63.Tractors and threshers, Harvesters and attachments and parts thereof".

64. Transmission towers
65. Umbrellas
66. Vanaspathi, Hydrogenated Vegetable Oil
67. Vegetable Oils – All kinds of vegetable Oils including solvent oils and Coconut Oil

- ³²68. Writing instruments, writing ink, Geometry Boxes, Colour Boxes, Pencil Sharpeners and Erasers

32.Subs. by the Act No.23 of 2005, dated.26-10-2005, w.e.f.18-08-2005, Earlier it was :

"68. Writing Instruments"

69. Coal Including coke in all its forms, but excluding charcoal
70. Iron and steel, that is to say:
- (i) Pig Iron, Sponge Iron, and cast iron including ingot moulds, and bottom plates;
 - (ii) Steel semis, ingots, slabs, blooms and billets of all qualities, shapes and sizes;
 - (iii) Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars;
 - (iv) Steel bars, rounds, rods, squares, flats, octagons and hexagons; plain and ribbed or twisted, in coil form as well as straight length;
 - (v) Steel structurals, angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections;
 - (vi) Sheets, hoops, strips and skelp, both black and galvanized, hot and cold rolled, plain and corrugated in all qualities, in straight lengths and in coil form as rolled and in revitted condition;
 - (vii) Plates, both plain and chequered in all qualities;
 - (viii) Discs, rings, forgings and steel castings;
 - (ix) Tool, alloy and special steels of any of the above categories;
 - (x) Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings;
 - (xi) Tin-plates, both hot dipped and electrolytic and tin free plates;
 - (xii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails-heavy and light crane rails;
 - (xiii) Wheels, tyres, axies and wheel sets;
 - (xiv) Wire rods and wires rolled, drawn, galvanized, aluminised, tinned or coated such as by copper.

³³[(xv) Wire ropes and Wire strands];

33. Ins. by the G.O.Ms.No.574, Rev. (CT-II) Dept, dated.04-04-2008, w.e.f.01-04-2008.

71. Iron and Steel scrap, that is to say: –
- (i) Iron scrap, cast-iron scrap, runner scrap and iron skull scrap;
 - (ii) Steel melting scrap in all forms including steel skull, turnings and borings;
 - (iii) Defectives, rejects, cuttings or end pieces of any of the categories of item (i) to (xiv) of entry 70.
72. Oil Seeds, that is to say: –
- (i) Sesamum or Til (orientale)

- (ii) Soyabean (*Glycine seja*)
- (iii) Rape seed and mustard:—
 - 1. Toria (*Brassica campestris vartoria*)
 - 2. Rai (*Brassica Juncea*)
 - 3. Jamba – Taramira (*Eruca sativa*)
 - 4. Sarcon – yellow and brown (*brassica compestris varsarson*)
 - 5. Banarasi Rai or True mustard (*Brassica nigra*)
- (iv) Linseed (*linum usitatissimum*)
- (v) Sunflower (*Helianthus annus*)
- (vi) Nigar seed (*Guizotia abyssinica*)
- (vii) Neem, vepa (*Azadi rachta indica*)
- (viii) Mahua, illupai, ippe (*Madhuca indica*, *M.Latifolia*), Bassia, *Latifolia* and *Madhuca Longifolia* Syn. *M.Longifolia*)
- (ix) Karanja, Pongam, Honga (*Pongamia pinnata* syn. *P.Glabra*)
- (x) Kusum (*Schleichera Oleosa*, syn. *S.Trijuga*)
- (xi) Punna undi(*Calophyllum, inophyllum*)
- (xii) Kokum (*Carcinia indica*)
- (xiii) Sal (*Shorea robusta*)
- (xiv) Tung (*Aleurite Jordi* and *A.Montana*)
- (xv) Red Palm (*elaeis guinenisis*)
- (xvi) Safflower (*corthanus tinctorius*)
- 73. Castor (*Ricinus communis*)
- 74. ³⁴[x x x]
34. Omitted by the Act 28 of 2008, w.e.f.01-04-2008. The words "coconuts other than tender coconuts (*cocos nucifera*), w.e.f.01-04-2008.
- 75. ³⁵[x x x]
35. The words "copra" omitted by the Act 28 of 2008, w.e.f.1-08-2008.
- 76. Groundnut or peanut (*hypogea*)
- 77. Cotton seeds

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78. Jute, that is to say the fibre extracted from plants belonging to the species corchorus capsularis and corchorus olitorius ³⁶[x x x] and the fibre known as sunnhemp extracted from plants of the species Crotalaria Juncea whether baled or otherwise.
- ³⁶. Omitted by the Act No.38 of 2007, w.e.f.13-06-2007 earlier omitted for the words "and the fibre known as Mesta or Bimli extracted from plants of the species hibiscus cannabinus and Hibiscus sabdariffavar altissima" by the G.O.Ms.No.812, Revenue (Commercial Taxes-II) Department, dated.13-06-2007.
79. Cotton, that is to say, all kinds of cotton (indigenous or imported) in all its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise but not including cotton waste.
80. Hides and Skins, Tanned or Un-Tanned
81. Crude oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock sand), whatever their composition whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:—
- (1) decantation;
 - (2) de-salting;
 - (3) dehydration;
 - (4) stabilization in order to normalize the vapour pressure;
 - (5) elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain the pressure;
 - (6) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned process;
 - (7) any other minor process including addition of pour point depressants or flow improvers which does not change the essential character of the substance.
82. All kinds of Pulses and Dhalls
83. Wheat (Triticum vulgare T. compactum, T. sphaerococum, T. durum, T. aestivum, L.T. dicocum)
84. Paddy (Oryza sativa L)
85. Rice (Oryza sativa L.)
- ³⁷86. PVC Cloth, Waterproof Cloth, Tarpaulin, Rexine and Vehicle Covers made from PVC Cloth, Waterproof Cloth, Tarpaulin and Rexine Products].
- ³⁷. Subs. by 20 of 2009, w.e.f.23-07-2009, Earlier it was:
"86.P.V.C. cloth, Waterproof cloth, Tarpaulin and Rexine"
- ³⁸87. Oil cakes and De-oiled Cakes other than Soya Bean De-oiled Cake]
- ³⁸.Subs. by 20 of 2009, w.e.f.01-03-2009, Earlier it was :
"87.Oil cakes and Deoiled cakes"

- ³⁹88. Drugs and medicines whether patent or proprietary, as defined in clauses (i), (ii) and (iii) of Section 3 (b) of Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), and hypodermic syringes, hypodermic needles, perfusion sets, urine bags, catguts, sutures, surgical cotton, dressings, plasters, catheters, cannulae, bandages and similar articles, but not including : –
- (a) Medicated goods;
 - (b) Products capable of being used as cosmetics and toilet preparations including Tooth Pastes, Tooth powders, cosmetics, Toilet articles and soaps;
 - (c) Mosquito Repellants in any form;
 - (d) ⁴⁰[x x x]
- ³⁹. Subs. by the Act No.23 of 2005, dated.26-10-2005, w.e.f.18-08-2005. Earlier it was:
 "88."Drugs and medicines", whether patent or proprietary, as defined in section 3 of Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), but not including : –
- (a) medicated goods;
 - (b) products capable of being used as cosmetics and toilet preparations including tooth-paste, tooth-powders, cosmetics, toilet articles and soaps;
 - (c) mosquito repellants in any form".
- ⁴⁰. Omitted for the words "Surgical equipment, medical devices and implants" by the Act 5 of 2007, dated.22-01-2007, w.e.f.01-09-2006.
89. Veterinary Medicines ⁴¹[x x x]
- ⁴¹.The words "and Feed Supplements" were omitted by the Act 5 of 2007, dated.22-01-2007, w.e.f.01-04-2005.
90. All kinds of packing material including Hessian cloth and jute twine but excluding storage tanks made of any materials
91. ⁴²[x x x]
- ⁴². Omitted for the words "Khandasari Sugar" by the G.O.Ms.No.812, Revenue (CT-II) Dept., dated.13-06-2007.
- ⁴³92. River Sand and grit and stone chips
- ⁴³. Sl. No.92 to 95 added by the Act No.23 of 2005, dated.26-10-2005, w.e.f.18-08-2005.
93. Extra Neutral Alcohol (ENA) and rectified spirit
94. Kerosene stove, kerosene lamp, petromax lamp, hurrican lamp, glass chimney and parts and accessories thereof
95. Bio-diesel manufactured using non-edible vegetable oils such as Jatropha, Pongamia, Rice bran, Neem, Cotton seed, Rubber seed ⁴⁴[sale of used cooking oil to the bio-diesel manufacturers]]
- ⁴⁴. Ins. by the Act No.34 of 2006, dated.19-09-2006, w.e.f.01-07-2006.
- ⁴⁵96. Artificial and rolled gold jewellery, imitation and costume jewellery]
- ⁴⁵. Added by the Act No.23 of 2005, dated.26-10-2005, w.e.f.01-09-2005.
- ⁴⁶97. LPG/CNG Conversion kits

46. Sl. No.97 & 98 added by the Act No.10 of 2006, dated.04-01-2006, w.e.f.01-12-2005.

98. Pre-stressed Railway Concrete Sleepers

47. 99. All Handicrafts

47. Added by the Act No.34 of 2006, dated.19-09-2006, w.e.f.01-12-2005.

48. 100. 49. The following goods, when sold as industrial inputs:

48. Sl. No. 100 added by the Act No.34 of 2006, dated.19-09-2006, w.e.f.01-05-2006.

49. Subs. by the Act 28 of 2008, w.e.f.01-07-2008. Earlier it was :

"100. Industrial inputs that is to say, —"

Note : The Sl. No. 100 is kept in abeyance till further orders by Govt. Memo. 38999/CT-II (1) 2008-3 dt. 1-10-2008.

Sl.No.	Heading No.	Sub-Heading No.	Description of Goods
1.	1501 to 1505		Animal (including fish) fats and oils, crude, refined or purified.
2.	1506		other animal fats and oils and their fractions whether or not refined, but not chemically modified.
3.	1521 and 1522		Vegetable waxes (other than triglycerides), bees wax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
4.	1518		Animal or vegetable fats boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically odified; inedible mixtures or preparations of fats and oils of this chapter.
5.	1702		Liquid glucose (non medicinal), Dextrose syrup.
6.		2207.20	Denatured ethyl alcohol of any strength.
50. 7.	2503		Sulphur of all kinds other than sub-limited sulphur, precipitated sulphur and colloidal sulphur.

50. Subs. by the G.O.Ms.No.656, Dated.02-06-2006, w.e.f.01-05-2006, the earlier entries as under

" 7. 2503 sulphur
2511 Barytes "

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7A.	2511	Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.
8.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
9.	2603	Copper ores and concentrates.
10.	2604	Nickel ores and concentrates.
11.	2605	Cobalt ores and concentrates.
12.	2606	Aluminium ores and concentrates.
13.	2607	Lead ores and concentrates.
14.	2608	Zinc ores and concentrates.
15.	2609	Tin ores and concentrates.
16.	2610	Chromium ores and concentrates.
17.	2611	Trungsten ores and concentrates.
18.	2612	Uranium or Thorium ores and concentrates.
19.	2613	Molybdenum ores and concentrates.
20.	2614	Titanium ores and concentrates.
21.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.
22.	2616	Precious metals ores and concentrates.
23.	2617	Other ores and concentrates.
24.	2618	Granulated slag (slag sand) from the manufacture of iron and steel.
25.	2619	Ground granulated blast-furnace slag (GGBS)

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51	26.	2706	Tar distilled from coal, from lignite or from peat and other mineral tars whether or not dehydrated or partially distilled, including reconstituted tars.
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51. Subs. by the G.O.Ms.No.656, Dated.02-06-2006. w.e.f.01-05-2006, the earlier entries as under

- “ 26. 2706.00.10 Coal tar
27. 2707.10.10 Benzole “

	27.	2707	Oil and other products of the distillation of high temperature coal tar constituents exceeds that of the non-aromatic constituents].
52	28.	x x x	x x x

52. The above sub-entries 28 to 32 appearing in Col. No. (1) and corresponding entries in Col. No. (3) and (4) thereof shall be omitted by the Act No.34 of 2006, dated.19-09-2006, w.e.f.01-05-2006. The earlier was as follows:

28.	2707.20.00	Toluole
29.	2707.30.00	Xylole
30.	2707.40.00	Napthalene
31.	2707.60.00	Phenols
32.	2707.91.00	Creosote oils”

	29.	x x x	x x x
	30.	x x x	x x x
	31.	x x x	x x x
	32.	x x x	x x x]
	33.	2801	Fluorine, Chlorine, bromine and iodine
	34.	2802	Sulphur, sublimed or precipitated; colloidal sulphur.
	35.	2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)
	36.	2804	Hydrogen, rare gases other non metals excluding medicinal grade oxygen.

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37.	2805		Alkali or alkaline-earth metals, rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.
38.	2806		Hydrogen Chloride (hydrochloric acid) Chlorosulphuric acid
39.	2807		Sulphuric acid and anhydrides thereof; Oleum
40.	2808		Nitric acid; Sulphonitric acids
41.	2809		Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids.
42.	2810		Oxides of boron; boric acids.
43.	2812		Halides and halide oxides of non-metals.
44.	2813		Sulphides of non-metals; commercial phosphorus trisulphide.
45.	2814		Ammonia, anhydrous or in aqueous solution.
46.	2815		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
47.	2816		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
48.	2817		Zinc oxide, zinc peroxide
49.		2818.30.00	Aluminium hydroxide
50.	2819		Chromium oxides and hydroxides.
51.	2820		Manganese oxides
52.		2821.10	Iron oxides and hydroxides
53.	2822		Cobalt oxides and hydroxides, commercial cobalt oxides
54.	2823		Titanium oxide.
55.	2825		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.

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56.	2826	Flurides, fluorosilicates, fluoroaluminates and other complex flurine salts.
57.	2827	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides; iodides and iodide oxides
58.	2828	Hypochlorites, commercial calcium hypochlorites; chlorites; hypobromites
59.	2829	Chlorates and perchlorates; bromates and Perbromates; Iodates and periodates.
60.	2830	Sulphides; Polysulphides
61.	2831	Dithionites and sulphony-lates
62.	2832	Sulphites; thiosulphates
63.	2833	Sulphates; alums, peroxy-sulphates (persulphates)
53 64.	x x x	x x x

53. The above entry 64 appearing in Col. No. (1) and corresponding entries in Col. No. 3 and 4 thereof shall be omitted by the Act No.34 of 2006, dated.19-09-2006, w.e.f.01-05-2006. The earlier was as follows :

"64. 2833.33.00 Basic chromium sulphate"

65.	2834	Nitrites; nitrates
66.	2835	Phosphinates (hypophos-phites), phosphonates (phosphates); phosphates and polyphosphates
67.	2836	Carbonates; peroxacarbo-nates (percarbonates); commercial ammonium carbonates containing ammonium carbarnate.
68.	2837	Cyanides, cyanide oxides and complex cyanides
69.	2838	Fulminates, cyanates and thiocyanates
70.	2840	Borates, peroxoborates (perborates)
71.	2841	Sodium bichromate
72.	2841.30	Sodium dichromate

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73.		2841.50	Potassium dichromate
74.	2844		Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
75.	2845		Isotopes other than those of heading No.28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined.
76.	2846		Compounds inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals.
77.	2847		Hydrogen peroxide
78.	2848		Phosphides, whether or not chemically defined, excluding ferrophosphorus.
79.		2849.20	Silicon carbide
80.		2849.10.00	Calcium carbides.
81.	2850		Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No.28.49.
82.	2902		Cyclic hydrocarbons
83.	2903		Halogenated derivatives of Hydrocarbons
84.	2904		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
85.	2905		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
86.	2906		Cyclic alcohols and their halogenated sulphonated, nitrated or nitrosated derivatives.
87.	2907		Phenols; Pheno-Alcohols
88.	2908		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.

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89.	2909	Ethers, ether-alcohols, etherphenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives.
90.	2910	Epoxides, epoxyalcohols, exoxyphenols and exoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
91.	2911	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
92.	2912	Aldehydes whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
93.	2913	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.
94.	2914.11.00	Acetone
95.	2915	Saturated acyclic mono-carboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
96.	2916	Unsaturated acyclic mono-carboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
97.	2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives.
98.	2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulpho-nated, nitrated or nitro-sated derivatives.

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99.	2919	Phosphoric esters and their salts, including lactophosphates; their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives.
100.	2920	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.
101.	2921	Amine-function compounds
102.	2922	Oxygen-function amino-compounds
103.	2923	Quaternary ammonium salts and hydroxides; lecithins and other phospho-aminolipids.
104.	2924	Carboxamide-function compounds; amide-function compounds of carbonic acid.
105.	2925	Carboxamide-function compound (including saccharin and its salts) and imine-function compounds.
106.	2926	Nitrile-function compounds
107.	2927	Diazo, Azo-or azoxy-compounds
108.	2928	Organic derivatives of hydrazine or of hydroxylamine.
109.	2930	Organo-sulphur compounds
110.	2931	Other organo organic compounds.
111.	2932	Heterocyclic compounds with oxygen heteroatom(s) only.
112.	2933	Heterocyclic compounds with nitrogen heteroatom(s) only.
113.	2934	Nucleic acids and their salts; other heterocyclic compounds.
114.	2935	Sulphonamides
115.	2938	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.

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116.	2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
117.	2942	Other organic compounds.
118.	3201	Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives excluding catechu or gambiar.
119.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning excluding catechu or gambiar.
120.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 2 to this Chapter excluding catechu or gambiar.
121.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 2 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined excluding catechu or gambiar.
122.	3205	Colour lakes; preparations based on colour lakes as specified in Note 2 to this chapter.
123.	3206.10	Pigments
124.	3206.50.00	Inorganic products of kind used as luminophores.
125.	3206.90	Master batches
126.	3207.10	Prepared pigments
127.	3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes.
128.	3207.10.90	Other

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129.	3211		Prepared driers
130.	3212		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms (for example, bales, tablets and the like) or small packings (for example, sachets or bottles of liquid) of a kind used for domestic or laboratory purposes.
131.		3215.10	Printing ink whether or not concentrated or solid.
132.	3501		Casein, caseinates and other casein derivatives, casein glues.
133.	3507		Enzymes, prepared enzymes not elsewhere specified or included.
134.		3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations).
135.	3801		Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.
136.	3802		Activated carbon, activated natural mineral products; animal black, including spent animal black.
137.	3804		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall Oil of heading No. 38.03.
138.	3806		Rosin and resin acids and derivatives thereof; rosin spirit and rosin oils; run gums.
139.	3807		Wood tar; wood tar oils; wood, creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.

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140.		3808.10	Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade.
141.	3809		Finishing agents, dye carriers to accelerate the dyeing of fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries not elsewhere specified or included.
142.	3812		Prepared rubber accelerators, compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics.
143.	3814		Reducers and blanket wash/roller wash used in the printing industry.
144.	3815		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
145.	3817		Mixed alkyl benzenes and mixed alkyl naphthalenes, other than those of heading No. 2707 or 2902.
146.	3818		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
147.	3823		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
148.		3824.90	Retarders used in printing industry.
149.	3901		Polymers of ethylene in primary forms.
150.	3902		Polymers of propylene or of other olefins, in primary forms.
151.	3903		Polymers of styrene, in primary forms.
152.	3904		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.
153.	3905		Polymers of vinyl acetate or of other vinyl esters in primary forms, other vinyl polymers in primary forms.

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154.	3906	Acrylic polymers in primary forms.
155.	3907	Polyacetals, other poly-ethers and epoxide resins, in primary forms, poly-carbonates, alkyd resins, polyallyl, esters and other polyesters, in primary forms.
156.	3908	Polyamides in primary forms.
157.	3909	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
158.	3910	Silicones in primary forms.
159.	3911	Petroleum resins, couma-rone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms.
160.	3912	Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms.
161.	3913	Natural polymers (for example, algenic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included in primary forms.
162.	3914	Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13 in primary forms.
163.	3919	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
164.	3920	Other plates, sheets, film, foil and strip of plastics, non-cellular whether lacquered or metallised or luminated, supported or similarly combined with other materials or not.
165.	3923	Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics but not including – (a) insulated wares, (b) bags of the type which are used for packing of goods at the time of sale for the convenience of the customer including carry bags.

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166.	4001		Natural rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
167.	4002		Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No.4001 with any product of this heading, in primary forms or in plates, sheets or strip.
168.	4003		Reclaimed rubber in primary forms or in plates, sheets or strip.
169.	4005		Compounded rubber, unvulcanised in primary forms or in plates, sheets or strip other than the forms and articles of unvulcanised rubber described in heading No. 4006.
170.	4701		Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
171.	4819		Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paper-board whether in assembled or unassembled condition.
172.	4821		Paper printed labels and paper board-printed labels.
173.	4823		Paper self adhesive tape and printed wrappers used for packing.
174.		6305.10	Sacks and bags of a kind used for packing of goods, for jute or of other textile based fibers of heading No.5303.
175.	7010		Carboys, bottles, Jars, phials of glass of a kind, used for the packing goods; stoppers, lids and other closures of glass.
176.	7019		Glass fibers (including glass wool and glass filaments) and articles thereof (for example yarn, woven fabrics) whether or not impregnated, coated, covered or laminated with plastics or varnish.

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177.	7202		Ferro alloys.
178.		7607.20	Aseptic packaging aluminum foil of thickness less than 0.2 mm and backed by paper and LDPE.
179.	8309		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal].
54[180.		1301.20.00	Gum Arabic

54. Sub-entries from 180 to 231 are added in Serial No.100, after sub-entry 179 by the Act No.34 of 2006, dated 19-09-2006, w.e.f.01-06-2006.

181.		1520.00.00	Glycerol crude, Glycerol Waters and Glycerollys.
182.	2508		Clay including fire clay, fine china clay and ball clay.
183.	2504		Natural Graphite
184.	2513		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat treated.
185.	2620		Ash and residues (other than from the manufacture of iron and steel), containing arsenic, metals or their compounds.
186.	2621		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.
187.	2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars.
188.		2711.14.00	Butylene
189.		2712.20	Paraffin wax containing by weight less than 0.75% of oil; Normal paraffin; not being micro crystalline petroleum wax.
190.	2811		Other inorganic acids and other inorganic oxygen compounds of nonmetals.
191.	2839		Silicates, commercial alkali, metal silicates.

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192.		2901.21.00	Ethylene
193.		2901.22.00	Propylene
194.		2901.29.10	Acetylene, in dissolved condition
195.		2901.29.20	Heptene
196.	2929		Compounds with other nitrogen functions.
197.	3301		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils, in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.
198.	3302		When sold in packs of 20ml or, as the case may be, more or in packs of 20 gms. or more, the following; Mixtures of odoriferous sub-stances, mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances of a kind used for the manufacture of beverages.
199.	3404		Artificial waxes and prepared waxes.
200.	3502		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.
201.	3503		Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface worked or coloured] and gelatin derivatives.
202.	3504		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.
203.	3505		Dextrins and other modified starches (for example, pregelatinised or esterified starches);

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204.	3824		Prepared binders for foundry moulds or cores; Retarders used in the printing industry.
205.	3915		Waste, parings and scrap of plastics.
206.	3916		Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics.
207.	3926		Plastic fabrics of the type used for making plastic woven sacks and plastic woven sacks.
208.	4004		Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained there from.
209.		4008.11.10	Plates, sheets and strip of microcellular rubber.
210.		4008.19.10	Blocks of micro cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined for footwear.
211.		4008.21.10	Plates, sheets and strip of microcellular rubber used in the manufacture of soles, heels or soles and heels combined for footwear.
212.		4008.29.20	Blocks of micro cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined for footwear.
213.	4503		Corks and stoppers of natural cork.
214.	4707		Recovered (waste & scrap) paper or paper board.
215.	5310		Sacking fabrics, Hessian fabrics, jute canvas.
216.	5607		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.
217.	5609		Coir string.
218.	6805		Natural or artificial abrasive powder or grain on a base of textile material, of paper of paper board or of other materials, whether or not cut to shape or sewn or otherwise made up.
219.		6903.90.00	Refractory monolithic

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220.	7001		Cullet and other waste and scrap of glass in the mass.
221.	7017		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.
222.	7310		Tin plate containers
223.			Castings of all metals,
		7325.10.00	(i) of non-malleable cast iron
		7325.99.10	(ii) of Iron
		7325.99.20	(iii) of alloy steel
		7325.99.30	(iv) of stainless steel
		7325.91.00	(v) grinding balls and similar articles for mills
		7326.11.00	(vi) grinding balls and similar articles for mill.
		7326.90.00	(vii) grinding media bolls and cylpebs
		7419.91.00	(viii) of copper
			(ix) of other metals
224.		8507.20.00	Valve Regulated Lead Acid batteries.
225.	8546		Electrical insulators of any material
226.	8547		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purpose of assembly, other than insulators of heading 8546; electrical conuit tubing and joints therefore, of base metal lined with insulating material.
227.	8548		Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators.
228.	9032		Regulator for LPG cylinders and other cylinders containing compressed gases or compressed liquids.
229.		9602.00.30	Gelatin capsules empty
230.		9606.21.00	Buttons of plastics

231.	9607	Slide fasteners and parts thereof.
⁵⁵ 232.		Yeast of all Kinds and forms.

⁵⁵. Sub entry added by the Act No.28 of 2008, w.e.f.01-07-2008.

233.		Gel used for preparing bakery products and bread softener.
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⁵⁶ 234.		Winding wire made of copper or Enamelled Copper.
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⁵⁶. Added by the Act No.21 of 2011, dated.29-12-2011, w.e.f.19-5-2010.

⁵⁷ 235.	5603	13 00	Non-Woven Fabrics.
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⁵⁷. Added by the Act No.11 of 2012, dated.20-04-2012.

⁵⁸ 101.	Liquefied petroleum gas ⁵⁹ [and Piped National Gas] for domestic use.		
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⁵⁸. Added by the Act No.34 of 2006, dated.19-09-2006, w.e.f.18-04-2006.

⁵⁹. Inserted by the Act.No.13 of 2013, dt.09-07-2013 by the G.O.Ms.No.146, Dated.20-03-2013,w.e.f.23-03-2013.

⁶⁰ 102.	Machinery of all kinds that is to say :—		
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⁶⁰. Sl.No.102 to 113 added by the Act No.34 of 2006, dated.19-09-2006, w.e.f.01-07-2006.

1.	8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	
2.		Machinery, plant or laboratory equipment, whether or not, electrically heated (excluding furnaces, ovens, and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes instantaneous or storage water heaters non-electric.	
		8419.11	(a) instantaneous gas water heaters
		8419.20	(b) medical, surgical or laboratory sterilizers.
		8419.31.00	(c) dryers for agricultural product

	8419.32.00	(d) dryers for wood, paper pulp or paper board.
	8419.40	(e) distilling or rectifying plant
	8419.50	(f) heat exchange units
	8419.60.00	(g) machinery for liquefying air or other gas.
	8419.81	(h) machinery for making hot drinks or for cooking or heating food.
	8419.89.50	(i) pasturizers
	8419.89.80	(j) vacuum-vapour plant for deposition of metals.
	8419.90	(k) parts
	⁶¹ 8419.39.00	(l) Dryers-other

⁶¹. Added "sub heading from (l) to (p)" by the Act No.4 of 2009, dated.03-03-2009.

	8419.89.10	(m) Pressure Vessels, Reactors, Columns, Towers or Chemical Storage Tanks.
	8419.89.20	(n) Glass Lined Equipment
	8419.89.30	(o) Autoclaves other than for cooking or heating food, not elsewhere specified or included.
	8419.89.90	(p) others
3.	8420	Calendaring or other rolling machines other than for metals or glass, and cylinders therefore.
4.		Centrifuges, including centrifugal dryers.
	8421.11.00	(a) cream separators
	8421.12.00	(b) cloth dryers
	8421.99.00	(c) parts
	⁶² 8421.19.10	(d) Bowl Centrifuges
	8421.19. 20	(e) Basket Centrifuges
	8421.19. 30	(f) Continuous automatic Centrifuges
	8421.19. 40	(g) Self cleaning centrifuges

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8421.19. 50	(h) Decanter Centrifuges Horizontal Bowl.
8421.19. 60	(i) Screw Conveyor Centrifuges
8421.19. 91	(j) Other for Chemical Industries
8421. 19. 99	(k) Other Filtering/Purifying Machines and Apparatus for liquids].

62. Added "sub heading from (d) to (k)" by the Act 4 of 2009, dated.03-03-2009.

5.	8422.20.00	Machinery for cleaning or drying bottles or other containers.
6.	8422.30.00	Machinery for filling, closing, ceiling or labelling bottles, canes, boxes, bags or other containers; machinery for capsuling bottlers, jars, tubes and similarly containers; machinery for aerating machinery.
7.	8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery).
8.	8422.90	Parts of machinery of heading 8422.
9.	8424.30.00	Steam or sand blasting machines and similar jet projecting machines
10.	8424.90.00	Parts of machinery of sub-heading 8424.30.00
11.	8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm type machinery.
12.	8438.30.10	Sugar manufacturing machinery
13.	8438.90.10	Parts of sugar manufacturing machinery.
14.	8438.80.40	Tea leaf rolling or cutting machine
15.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper board
16.	8441	Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds

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17.	8442	Machinery, apparatus and equipment for type founding or type setting, for preparing or making printing blocks, plates, cylinders and other printing components, blocks, plates, cylinders and lithographic stones, prepared for printing purposes (planed, grained or polished).
18.	8443	Printing machinery used for printing by means of the printing type, block, plates, cylinders and other printing components; inkjet printing machines, machines for uses ancillary to printing.
19.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials.
20.	8445	Machines for preparing textile fibers, spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447.
21.	8446	Weaving machines (looms)
22.	8447	Knitting machines, stitch bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.
23.	8448	Auxillary machinery for use with machines of heading 8444, 8445, 8446, or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles).
24.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or leather other than sewing machines.

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25.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.
26.	8455	Metal rolling mills and rolls therefore
27.	8457	Machining centers, unit construction machines 9 single station and multi-station transfer machines for working metal.
28.	8458	Lathes (including turning centers) for removing metal.
29.	8459	Machines-tools (including way-type unit head machines), drilling, boring, milling, treading or tapping by removing, metal other than lathes.
30.	8460	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing, or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461.
31.	8461	Machine tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting off and other machine tools working by removing metal, or cermets, not elsewhere specified or included.
32.	8462	Machine tools (including presses) for working metal by forging, hammering or die-stamping machines tools (including presses) for working metal by bending, straightening, flattening, shearing, punching or notching, presses for working metal or metal carbides, not specified above.
33.	8463	Other machine tools for working metal, or cermets, without removing material.
34.	8464.10.10	Granite cutting machines or equipments.
35.	8464.20.00	Grinding or polishing machine
36.	8465	Machine tools (including machines for nailing, stapling, gluing or otherwise assembling) for working

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		wood, cork, bone, hard rubber, hard plastics or similar hard materials.
37.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening die heads, dividing heads and other special attachments for machine tools; tool holders for any type of tool, for working in the hand.
38.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting other than those of heading 8515, gas operated surface tempering machines and appliances.
39.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.
40.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials not elsewhere specified.
41.	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in the chapter 84.
42.	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere.
43.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metals (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.
44.	8485	Machinery parts not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in chapter 84.

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45.	8514		Furnaces and boilers of all types including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel.
46.		8543.30.00	Machines and apparatus for electro plating, electrolysis or electrophoresis.
47.	8803		Parts or items of heading 8801 or 8802.
48.	9024		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, woods, textiles, paper, plastic)
49.			Machinery for photography.
⁶³ 50.			Clean Air Ventilation Systems / Air Handling Systems and the parts thereof used in Pharmaceutical Industry

63. Inserted by the Act No.20 of 2009, w.e.f.01-05-2009.

⁶⁴ 51	8403	90 00	Parts of central heating boilers other than those of heading 8402
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64. Added by the Act No.21 of 2011, dated.29-12-2011, w.e.f.29-12-2011.

52	8404	90 00	Parts of auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economizers, super heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
53	8405	90 00	Parts of producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators with or without their purifiers.
54	8406	90 00	Parts of steam turbines and other vapour turbines
55	8410	90 00	Parts including regulators of hydraulic turbines, water wheels, and regulators therefore

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56	8411	99 00	Parts of turbo - jets, turbo-propellers and other gas tubines
57	8483	90 00	Toothed wheels, chain sprockets and other transmission elements presented separately.

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103. Tools and Instruments that is to say –

Sl.No.	Heading No.	Description of goods
1.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
2.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.
3.	8204	Hand operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.
4.	8205	Hand tools (including glaziers diamonds), not elsewhere specified or included; below lamps; vices; clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frame works.
5.	8206	Tools of two or more of the headings 8202 to 8205 put-up in sets for retail sale.
6.	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.
7.	8208	Knives and cutting blades, for machines or for mechanical appliances.
8.	8209	Plates, sticks, tips and the like for tools, unmounted of cermets.
9.	8210	Hand-operated mechanical appliances, weighting 10kg. or less, used in the preparation, conditioning or serving of Food or Drink.
10.	8213	Scissors, tailor's shears and similar shears, and blades therefore.

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	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma are processes.
11.	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.
12.	9014	Direction finding compasses; other navigational instruments and appliances.
13.	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.
14.	9016	Balances of a sensitivity of 5 cg or better, with or without weights.
15.	9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, retractors, drawing sets, slide rules, disc calculators); instruments for measuring length for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter.
16.	9019	Mechanotherapy appliances; massage apparatus; psychological aptitude-testing apparatus, ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.
17.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.
18.	9022	Alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other e-ray generators, high tension generators control panels, and desks, screens, examination or treatment tables or chairs and the like.
19.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psycho meters,

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		recording or not and any combination of these instruments.
20.	9026	Instruments and apparatus measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gages, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032.
20.	9026	Instruments and apparatus measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gages, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032.
21.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound, or like (including exposure meters); micro tomes.
22.	9029	Revolution counters, production counters, taxi meters, milometer, pedometers and the like: speed indicators and tacho meters, other than those of heading 9014 or 9015; stroboscopes.
23.	9030	Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028: of instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionizing radiation.
24.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors.
25.	9032	Automatic regulating or controlling instruments and apparatus.

104. Bolts, Nuts threaded or tapped and screws of base metal or alloys thereof including bolt ends, screws, studs, screw studding, self tapped screws, screw hooks and screw rings.

105. All hardware of base metal or alloys and other hardware items like locks, woven wire nettings, mesh, cloth sieves, and chain link of all metals.

106. Biomass briquettes

⁶⁵107. (a) Preserved fruits, vegetables, meat, poultry, sea foods and fish sold in sealed containers or in a frozen state.

(b) Fruits jams, jelly, fruit squash, ⁶⁶ **Fruit pulp** fruit juices and fruit drinks but excluding aerated fruit drinks;

(c) Cottage cheese (paneer), pickles, sauces, porridge, marmalade, honey;

65. Subs. by the Act No.28 of 2008, w.e.f.01-07-2008, Earlier it was:

"107. Processed meat, poultry, fish, processed or preserved vegetables and fruits, including fruit jams jelly, pickle, fruits squash, paste, fruit drink and fruit juice whether in sealed container or otherwise."

66. Inserted by the Act No.13 of 2013, dt.09-07-2013 by the G.O.Ms.No.43, Rev. (CT-II), Dt. 29-01-2013, w.e.f.31-01-2013.

108. Katha

109. Wet dates

110. Cups, plates and glasses made of paper

111. Medical equipments / devises and implants

112. Papad.

113. Optical goods that is to say

Sl. No.	Heading No	Sub Heading No	Description of goods
1		9004.90	Spectacles and goggles
2.		9004.10.00	Sun glasses
3.			Spectacle glasses of lenses
		9001.40	(i) of glass
		9001.50.00	(ii) of other material

4.	9003		Frames and mountings for spectacles, goggles or the like and parts thereof
5.		9001.30	Contact lenses
6.			Lense cleaning liquid
7.		9002.19.00	Intra ocular lens

⁶⁷114. Tea.

⁶⁷. Entries 114 to 118 added by the Act 5 of 2007, dated.22-01-2007, w.e.f.01-09-2006.

115. Cashewnut and kernel.

116. Sales of goods other than Petrol, all kinds of Diesel Oils including C9, petroleum gases, Lubricants, other minor petroleum products, Liquor, Automobiles, tyres and tubes and Cement, by a Registered Dealer to :—

- (a) The State Government Departments.
- (b) Andhra Pradesh Power Generation Corporation (APGENCO) incorporated as a company under the provisions of Companies Act.
- (c) Transmission Corporation of Andhra Pradesh (APTRANSCO) incorporated as a company under the provisions of Companies Act.
- (d) Central Power Distribution Company of Andhra Pradesh Limited (APCPDCL).
- (e) Southern Power Distribution Company of Andhra Pradesh Limited (APSPDCL).
- (f) Eastern Power Distribution Company of Andhra Pradesh (APEPDCL).
- (g) Northern Power Distribution Company of Andhra Pradesh (APNPDCL).
- ⁶⁸(h) The Kuppam Rural Electric Co-operative Society Limited, Kuppam.

⁶⁸. Added by the G.O.Ms.No.759, Rev. (CT-II) Dept, dt.04-06-2007, w.e.f.06-06-2007.

- (i) The Cheepurupalli Rural Electric Co-operative Society Limited, Cheerupalli, Vizianagaram District.
- (j) The Anakapalle Rural Electric Co-operative Society Limited, Kasimkota.]

⁶⁹(k) Co-operative Electric Supply Society Limited, Sirsilla.]

⁶⁹. Added by the Act No.15 of 2008, dated.24-03-2008, w.e.f.06-12-2007.

⁷⁰(l) Andhra Pradesh Power Development Company Ltd., (APPDCL)

70. Added by the Act No.11 of 2012, dated.20-04-2012.

71[117. Ayurvedic and Homeopathic products manufactured under license issued by the licensing authorities concerned under Drugs and Cosmetics Act, 1940]

71. Subs. by the Act No.28 of 2008, w.e.f.01-07-2008, Earlier it was :

“117. Ayurvedic products and homeopathic products, certified by the Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH), Government of India as 100% Ayurvedic products and homeopathic products.”

118. Molasses].

72[119. Goods such as components, accessories and spare parts of fire arms, weapons, guns, small Arms and ammunitions sold to the Ordinance factories, run by “Government of India].

72. Added by the Act No.15 of 2008, dated.24-03-2008, w.e.f.01-01-2008.

73[120. Tread Rubber and other material used for retreading of tyres]

73. Added by the Act No.15 of 2008, dated.24-03-2008, w.e.f.18-02-2008.

74[121. The following goods that is to say :

74. Added by the Act No.4 of 2009, dated.03-03-2009.

Sl.No.	Commodity	HSN Code
1.	Switch made power supply systems (SMPS) Battery Charges	8504.40.30
2.	SMPS based integrated power supply systems (IPS)	8504.40.90
3.	Electrical Transformers (dry type)	8504.31.00
4.	Inverters/Converters	8504.40.10
5.	Lt. Panels/AMF Panels/MCC Panels/ PCC Panels/Control and Relay Panels	8537.10.00
6.	ACDB/DCDB	8537.10.00
7.	Parts of above Panels. ACDB/DCDB	8538.10.10]

75[122. Oats]

75. Added by the Act No.4 of 2009, dated.03-03-2009.

76[123. Mosquito nets insect screens, perimeter screens, meshes for insect protection, meshes for gardening and agro meshes, made up of plastic (polymer) and articles thereof].

76. Added by the Act No.20 of 2009, w.e.f.01-05-2009.

⁷⁷[^{78a}[⁷⁸[**All kinds of Power Generator Sets**]]].

77. Added by the Act 9 of 2010, dated.20-4-2010, w.e.f.6-10-2009.

78. Subs. the words "Diesel Power Generators" by the Act.No.13 of 2013, dt.09-07-2013, by the G.O.Ms.No.43 Rev. (CT-II), Dept, dt.29-01-2013, w.e.f.31-01-2013.

78a. Subs. the words "**All kinds of portable Power Generator Sets**" by the G.O.Ms.No.461 Rev. (CT-II), Dept, dt.14-08-2013

⁷⁹[125. Lime, Burnt Lime, Lime Stone, Products of Lime, Dolomite and other white washing materials including Cem powder other than white cement].

79. Added by Act No.21 of 2011, dt. 29-12-2011, w.e.f 1-09-2005.

⁸⁰[126. Purified Packged drinking water in bulk containers/ Cans and Sachets but excluding aerated mineral, distilled, Medicinal, ionic, battery and de-mineralized water.

80. Added by the Act No.21 of 2011, dated.29-12-2011,w.e.f.2-08-2010.

⁸¹[⁸²[127 **Omitted**

81. Omitted entry "127. Cotton fabrics, manmade fabrics, Woolen Fabrics, textile made ups, bed sheets, pillow covers, towels, blankets, travelling rugs, curtains, ⁸³[xxxx] and embroidery articles excluding fabrics, made ups and garments made from handlooms/khadi cloth or produced and sold by the Powerloom units in the State to dealers registered under the Act at the point of sale in the hands of Powerloom units.]"

(* By Govt. memo No.16460 Dt.14-11-2012 waiver of tax upto 31-03-2012)

82. Item 127 & 128 Added by the Act No.11 of 2012, dated.20-04-2012, w.e.f.11-7-2011.

83. The words "zari" omitted by the G.O.Ms.No.1732, Rev (CT-II) Dept, dated.20-09-2011.

128. Sugar excluding khandsari sugar].

⁸⁴[129. Bodies built on chassis of Motor Vehicles]

84. Added By Act No.13 of 2013, w.e.f.31-01-2013] (Govt. Memo No.10456/CT-11(1) 2009-3 Dt.21/05/2010)

⁸⁵[130. Plastic Moulded Furniture, purely made of plastic and not containing any other material like Steel, Aluminum, Wood and Glass, etc.,]

85. Added by Act No.13 of 2013, dt.09-07-2013, w.e.f.28-02-2013.

Notes relating to Entry 100 in Schedule - IV

1. **Note:** — The Headings or sub-headings, as the case may be, listed under column Nos. (2) & (3) above are the HSN Codes under the Central Excise Tariff Act, 1985 (5 of 1986).

2. **Note:** — The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels apply for the interpretation of this notification.

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3. **Note:** — Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

4. **Note:** — Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

5. **Note:** — Where the description against any heading or sub-heading is shown as “other”, then the interpretation as provided in Note 2 shall apply.

⁸⁶6. ***Note:** — In order to claim reduced rate of tax of 4% under the entry 100, the dealer shall be in possession of a declaration in the Form, as may be prescribed, and issued by the dealer purchasing such commodities for the purpose of using them as industrial inputs.]

86. Added by the G.O.Ms.No.656, Rev. (CT-II) Dept., dt.02-06-2006, w.e.f.01-07-2006.

*Note : It was reiterated by Memo. No.38999/CT - II (1) 2008 (3) dated.01-10-2008 earlier it was kept in abeyance by Govt. Memo. 38999/CT-II (1) 2008 (3) dated.11-08-2008.

⁸⁷**Explanation I** :— The goods mentioned at entry 57 shall be other than those described in column (3) of First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957].

87. Added by the Act No.28 of 2008, w.e.f.01-07-2008.

Updated on 02-05-2015