

THE THIRD SCHEDULE TO DELHI VAT

(See section 4)

1. (as amended vide notification no. F.101(316)/2005-Fin.(A/Cs)/(iii)/39 dated 01.04.2005 and notification no. F.101(323)/2005-Fin.(A/Cs)/(ii)/72 dated 01.04.2005, both effective from 01.04.2005 and subsequent amendments upto 08.08.2005)

List of Goods Taxed at 4%

Sl. No.	COMMODITY
¹ 1	Agricultural implements not operated manually or not driven by animal, their spare parts, components and accessories.
2	All equipments for communications such as, Private Branch Exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX) etc.
3	All intangible goods like copyright, patent, rep license, goodwill etc.
4	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles.
5	All types of yarn other than cotton and silk yarn in hank and sewing thread.
² 6	All utensils including pressure cookers/pans except utensils made of precious metals.
7	Areca nut powder and betel nut.
8	Bamboo.
³ 9	Bearings including plummer blocks, housing for bearing, locate rings and covers, adpater with drawl sleeves, lock-nuts, lock-washers, clamps and rolling elements.
10	Beedi leaves.
11	Beltings.

Sl. No.	COMMODITY
⁴ 12	Bicycles, Tricycles, cycle rickshaws and parts including tyres and tubes thereof.
13	⁵ [****]

¹ Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(ii) 2404, dated 8th August, 2005 w.e.f. dated 8th August, 2005 for the words "Agricultural implements not operated manually or not driven by animal."

² Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Aluminium utensils and enameled utensils".

³ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Bearings".

⁴ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Bicycles, tricycles, cycle rickshaws and parts".

⁵ Omitted vide No. F.101(328)/2005-Fin.(A/Cs)/255 dated 20th April, 2005 w.e.f. 20th April, 2005. Earlier read as "Bitumen".

Sl. No.	COMMODITY
14	Bone meal.
15	****
⁶ 16	Drugs & medicines including vaccines, syringes and dressings, medicated ointments produced under a drugs licence, light liquid paraffin of IP grade.
⁷ 17	Castings including all metal castings.
18	Centrifugal, monobloc and submersible pumps and parts thereof.
19	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.
⁸ 20	Bio-fertilizers and micro nutrients, also plant growth promoters and regulators, herbicides, rodenticides, chemical fertilizers, pesticides, weedicides and insecticides.
21	Coir and coir products excluding coir mattresses.
22	Cotton and cotton waste.
23	Crucibles.
24	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 but not including cereals, pulses, sugar ⁹ [, textiles] and tobacco.
¹⁰ 25	Edible oils and oil cake.
¹¹ 26	Electrodes and welding equipments.
27	Exercise book, graph book and laboratory note book.
28	Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusions of those.
29	Fibers of all types and fiber waste.
30	****
¹² 31	Fried and roasted grams.
¹³ 32	Edible varieties of rub gur.

⁶ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words “Drugs and Medicines including bulk drugs.”

⁷ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words “Castings”.

⁸ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for “Chemical fertilizers, pesticides, weedicides and insecticides”.

⁹ Inserted Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005.

¹⁰ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words “Edible oils, oil cake and de-oiled cake”.

¹¹ Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005 for the word “Electrodes.”.

¹² Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words “Fried grams”.

¹³ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words “Gur, jaggery, and edible variety of rub gur”.

Sl. No.	COMMODITY
33	Hand pumps and spare parts.
34	Medicinal Herbs including Amla, Harrad, Bahera, Sikakai, Katha, Supari, Rattanjot & Khusk Pudina, Bark, Dry Plant, Dry Root commonly known as jari booti and dry flower.
35	Hose pipes.
36	Hosiery goods.
37	Husk and bran of cereals.
38	Ice.
39	¹⁴ [***]
40	Industrial cables (High voltage cables, ¹⁵ [XLPE Cables], jelly filled cables, optical fibres)
41	¹⁶ [****] Computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, cellular phones and accessories
¹⁷ [41A]	Information Technology products as per the description in column (2) below, as covered under the headings, or sub-headings mentioned in column (3), as the case may be, of the Central Excise Tariff Act, 1985 (5 of 1986)

Serial No.	Description	Central Excise Tariff Heading
(1)	(2)	(3)
1	Automatic Typewriter and word processing machines.	8469
2	Electronic calculator capable of operations without an external source of electrical power and pocket size data recording, reproducing and displaying machines with calculating functions (including electronic diaries other than those covered under heading No. 8471) or incorporating a printing device.	8470
3	Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data.	8471

¹⁴ Omitted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005; earlier read as "Incense sticks commonly known as, agarbatti, dhupkathi or dhupbati."

¹⁵ Substituted vide Notification No. F.3(59)/Fin.(T&E)/2005-06 dated 30.11.2005 w.e.f. 30.11.2005 for the words "ELPE Cables".

¹⁶ The words "IT products including" omitted vide Notification No. F.101(348)/2005-Fin. (A/Cs)/(ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005.

¹⁷ Substituted vide Notification No. F.3(59)/Fin.(T&E)/2005-06 dated 30.11.2005 w.e.f. 30.11.2005 for the entry appended to this schedule as Annexure 'A'

Analogue or hybrid automatic data processing machine, Electronic Diaries, Portable digital automatic data processing machine, personal computer, computer systems including personal computers, other Digital automatic data processing machines comprising in the same housing at least a central processing unit and an input and output unit whether or not combined, micro computer / processor, large / mainframe computer, computer presented in form of systems, digital processing units, storage units, input units, output units. Teletypewriter, Data entry terminal, Line printer, Dot matrix printer, Letter quality daisy wheel printer, Graphic printer, Plotter, Laser jet printer, Key board, Monitor, storage units, floppy disc drive. Winchester / hard disc drives, Removal / exchangeable disc drives, magnetic tape drives, Cartridge tape drive, other units of automatic data processing machines, Uninterrupted power supply units (UPS).

- 4 Parts and accessories (other than covers, 8473 carrying cases and the like) suitable for use solely or principally with machines of heading No. 8470, parts and accessories of the machines of heading No. 8470, parts and accessories of the machines of heading No. 8471, Headstack, connectors for computer terminals, micro processor for automatic data processing machines of heading No. 8471, reconditioned components of computers, network access controllers.
- 5 DC Micro motors / Steppers motors of an 8501 output not exceeding 37.5 Watts.
- 6 Parts of goods specified in heading No. 8501 8503
- 7 Uninterrupted Power Supplies (UPS) and their 8504 parts.
- 8 Permanent magnet and articles intended to 8505 become permanent magnet (ferrites).
- 9 Telephone sets, video phones, line telephone 8517 sets with cordless handsets, push button type, rotary dial type, cordless telephones, video telephones / video door phones, apparatus for carrier-current line systems of for digital line system, teleprinters, PLCC equipment, voice frequency telegraphy, modems, multiplexers / statistical multiplexers, routers, X-25pads, High Bit Rate Digital Subscriber Line System (HDSL) Digital loop carrier system (DLC), synchronous digital hierarchy system (SDH),

- ISDN Terminals Subscriber End Equipment,
ISDN Terminal Adapters and parts of the
equipments covered by this heading.
- 10 Microphones, multimedia speakers, 8518
headphones, earphones and combined
microphones/ speaker sets and their parts.
- 11 Telephone answering machines. 8520
- 12 Parts of telephone answering machines. 8522
- 13 Magnetic tape for recording sound, audio 8523
magnetic tape, video magnetic tape, magnetic
disc, hard disc pack, floppy disc or diskettes,
rewritable magneto optical disc including mini
disc, CD Recordable, cards incorporating a
magnetic stripe, mattresses for the production
of records, prepared record blanks, cartridge
tape, blank video cassettes 3/4" U-matic and 1"
video cassettes/tape 1/2" video cassettes suitable
to work with betacam / betacam SP/M-II S-
VHS/Digital S type VCR, 8mm video tapes /
cassettes in finished form, 6.35mm (1/4")
digital video cassettes and DV tapes suitable to
work with digital video camera, blank master
disc, blank audio cassettes, audio tape cassettes
in finished form (Blank), optical media discs,
CD Recordable, CD Rewritable.
- 14 Software including Information Technology 8524
software on any media, video compact disc of
educational nature, other video compact discs
and digital video discs.
- 15 Transmission apparatus (other than apparatus 8525
for radio broadcasting or TV broadcasting,
transmission apparatus incorporating reception
apparatus, digital still image video cameras).
- 16 Radio communications receivers, radio pagers. 8527
- 17 (1) Aerials, antennae and their parts. 8529
(2) Parts of goods specified in heading No.
8525 and 8527.
- 18 LCD panels, LED panel and parts thereof. 8531
- 19 Electrical capacitors, fixed variable or 8532
adjustable (preset) and parts thereof.
- 20 Electrical resistors (including rheostats and 8533
potentiometers), other than heating resistors.
- 21 Printed circuits. 8534
- 22 Switches, connectors and relays for upto 5 8536
amps at voltage not exceeding 250 volts,
electronic fuses.
- 23 Data/Graphic Display tubes, other than TV 8540
picture tubes and parts thereof.
- 24 Diodes transistors and similar semiconductor 8541
devices; photo sensitive semiconductive
devices, including photovoltaic cells whether or

	not assembled in modules or made-up into panels; light emitting diodes; mounted piezo-electric crystals.	
25	Electronic integrated circuits and micro assemblies.	8542
26	Signal generators and parts thereof.	8543
27	Optical fiber cables.	8544 70
28	Optical fiber and optical fiber bundles; optical fiber cables	9001 10 00
29	Liquid crystal devices, flat panel display devices and parts thereof.	9013
30	Cathode ray oscilloscopes, spectrum analysers, cross talk meters, gain measuring instruments, distortion factor meters, psophometeres, network and logic analysers and signal analysers.	9030

Note.- (1) 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 entry and the entry number 84 of this Schedule.

Note.- (2) Where any commodities are described against any heading or, as the case may be, sub-heading, and the description in this entry and in entry number 84 is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then, only those commodities described in this entry and in the entry number 84 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.

Note.- (3) 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 the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

Note.- (4) Where the description against any heading or sub-heading is shown as "other", then, the interpretation as provided in Note 2 shall apply.]

42	Kerosene oil sold through PDS. [also see para no. 3.2 of this book – circular]
¹⁸ 43	****
44	****
45	****
¹⁹ 46	Napa slabs (rough flooring stones) & Shahabad stones.
47	Ores and minerals.

¹⁸ Omitted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005; earlier read as “Leaf plates and cups.”.

¹⁹ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words “Napa Slabs (Rough flooring stones)”.

48	****
49	Paper and newsprint.
²⁰ 50	Pipes of all varieties including G.I. Pipes, C.I. Pipes, Ductile Pipes, PVC Pipes and hosepipes and fittings thereof.
²¹ 51	Plastic footwears including moulded plastic footwears, Hawai Chappals and straps thereof.
52	Printed material including diary, calendar ²² [****]
53	Printing ink excluding toner and cartridges.
54	****
55	Pulp of bamboo, wood and paper.
²³ 56	Railway coaches, engines, wagons and part thereof.
²⁴ 57	Readymade garments but not including those made of khadi.
58	Renewable energy devices and spare parts.
59	Safety matches other than hand-made safety matches.
60	²⁵ [****]
²⁶ 61	Sewing machines, its parts and accessories.
62	Ship and other water vessels.
²⁷ 63	Silk fabrics including silk sarees but excluding handloom silk unless covered by Additional Excise Duty.
²⁸ 64	Skimmed milk powder and UHT milk.
²⁹ 65	Solvent oils.
³⁰ 66	All kinds of spices and condiments including cumin seeds, turmeric,

²⁰ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Pipes of all varieties including GI pipes, CI pipes, ductile pipes and PVC pipes".

²¹ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Hawai Chappal and Plastic footwear".

²² Omitted vide Notification No. F.3(59)/Fin.(T&E)/2005-06 dated 30.11.2005 w.e.f. 30.11.2005 earlier read as "etc.".

²³ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Rail coaches engines and wagons".

²⁴ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Readymade garments".

²⁵ Omitted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005; earlier read as "Seeds".

²⁶ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Sewing machines".

²⁷ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Silk fabrics".

²⁸ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Skimmed milk powder".

²⁹ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Solvent oils other than organic solvent oil".

³⁰ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies".

	ajwain, haldi, dhania, hing, methi, sonth, kalaunji, saunf, khatai, amchur, long-patta, dal-chini, tej-patta, javatri jaiphal, pepper, elaichi of all kind, dried chilies, kankaul mirch.
67	Sports goods excluding apparels and footwear.
³¹ 68	Starches, glues and adhesives.
69	****
70	Tamarind.
71	Tractors, threshers, harvesters and attachments and parts thereof.
72	Transmission towers.
³² 73	Umbrella, its parts and accessories thereof except garden umbrella.
74	Vanaspati (Hydrogenated vegetable oil).
75	Vegetable oil including gingili oil and bran oil.
³³ 76	Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpeners.
³⁴ 77	Processed meat, poultry, fish and processed or preserved vegetables and fruits, ³⁵ [***] including fruit jams, jelly, pickle, fruits squash, paste, fruit drink and fruit juice whether in sealed container or otherwise.
78	Knitting wool.
79	Tea.
³⁶ 80	Embroidery and Zari items, that is to say-
	(i) <i>imi</i> ,
	(ii) <i>zari</i> ,
	(iii) <i>kasab</i> ,
	(iv) <i>salma</i> ,
	(v) <i>dabka</i> ,

³¹ Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005 for the word "Starch."

³² Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Umbrella except garden umbrella".

³³ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Writing instruments".

³⁴ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Processed meat, poultry, fish and processed or preserved vegetables and fruits."

³⁵ Omitted vide Notification No. F.3(59)/Fin.(T&E)/2005-06 dated 30.11.2005 w.e.f. 30.11.2005 earlier read as "etc."

³⁶ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Embroidary and Zari items".

(vi)	<i>chumki,</i>
(vii)	<i>gota,</i>
(viii)	<i>sitara,</i>
(ix)	<i>naqsi,</i>
(x)	<i>kora,</i>
(xi)	<i>glass bead,</i>
(xii)	<i>badla and</i>
(xiii)	<i>gizai.</i>

Sl. No.	COMMODITY																
81	Kirana items namely ararote, singhara, kuttu & their atta, kala namak, sendha namak, heeng, aam papar, mushrum, khumba and guchchi, ³⁷ [****] goley ka burada, ³⁸ [****] til, rai, postdana, magaj of all kind, mungafali dana, sabudana, roli, mehendi patti, pisi mehendi, kesar ³⁹ [, dry fruits].																
82	School Bags having MRP upto Rs. 300.																
⁴⁰ 83	Plastic granules, plastic powder and master batches.																
⁴¹ 84	Industrial inputs as specified below :																
	<table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Heading No.</th> <th>Sub Heading No.</th> <th>Description of goods</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>15.01</td> <td></td> <td>Animal (including fish) fats and oils, crude, refined or purified</td> </tr> <tr> <td>2.</td> <td>15.06</td> <td></td> <td>Glycerol, Crude, Glycerol Waters and Glycerol lyes</td> </tr> </tbody> </table>	Sl. No.	Heading No.	Sub Heading No.	Description of goods	(1)	(2)	(3)	(4)	1.	15.01		Animal (including fish) fats and oils, crude, refined or purified	2.	15.06		Glycerol, Crude, Glycerol Waters and Glycerol lyes
Sl. No.	Heading No.	Sub Heading No.	Description of goods														
(1)	(2)	(3)	(4)														
1.	15.01		Animal (including fish) fats and oils, crude, refined or purified														
2.	15.06		Glycerol, Crude, Glycerol Waters and Glycerol lyes														

³⁷ Omitted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005; earlier read as "gola,".

³⁸ Omitted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005; earlier read as "seik narial".

³⁹ Inserted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005.

⁴⁰ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Plastic granules".

⁴¹ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for earlier Entry inserted vide Notification No. F.101(328)/2005-Fin.(A/Cs)/255 dated 20th April, 2005 w.e.f. 20th April, 2005.

Sl. No.	COMMODITY		
3.	15.07		Vegetable waxes (other than triglycerides), beeswax, 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

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
4.	15.08		Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.
5.	17.02		Liquid glucose (non medicinal), Dextrose Syrup.
6.		2204.10	Denatured ethyl alcohol of any strength
7.		2505.00	Sulphur, Barytes
8.	26.02		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
9.	26.03		Copper ores and concentrates
10.	26.04		Nickel ores and concentrates
11.	26.05		Cobalt ores and concentrates
12.	26.06		Aluminium ores and concentrates

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
13.	26.07		Lead ores and concentrates
14.	26.08		Zinc ores and concentrates
15.	26.09		Tin ores and concentrates
16.	26.10		Chromium ores and concentrates
17.	26.11		Tungsten ores and concentrates
18.	26.12		Uranium or Thorium ores and concentrates
19.	26.13		Molybdenum ores and concentrates
20.	26.14		Titanium ores and concentrates
21.	26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates
22.	26.16		Precious metal ores and concentrates
23.	26.17		Other ores and concentrates
24.	26.18		Granulated slag (slag sand) from the manufacture of iron or steel
25.	26.21		Ground granulated blast-furnace slag (GGBS)
26.		2707.10	Benzole
27.		2707.20	Toluole
28.		2707.30	Xylole
29.		2707.40	Naphthalene
30.		2707.50	Phenols
31.		2707.60 2707.90	Creosote oils Mixed Xylene
32.		2711.14	Butadene
33.		2712.20	Normal Paraffin
34.		2714.10	Bitumen
35.	28.01		Fluorine, Chlorine, Bromine and Iodine
36.	28.02		Sulphur, sublimed or precipitated; colloidal sulphur
37.	28.03		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)
38.	28.04		Hydrogen, rare gases other than metals excluding oxygen (medicinal grade)

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
39.	28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury
40.	28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
41.	28.07		Sulphuric acid and anhydrides thereof; Oleum
42.	28.08		Nitric acid; sulphonitric acids
43.	28.09		Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids
44.	28.10		Oxides of boron; boric acids
44 (a)	28.11		Other organic acids and other Inorganic compounds of non-metal
45.	28.12		Halides and halide oxides of non-metals
46.	28.13		Sulphides of non-metals; commercial phosphorus trisulphide
47.	28.14		Ammonia, anhydrous or in aqueous solution
48.	28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium
49.	28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium
50.	28.17		Zinc oxide, zinc peroxide
51.		2818.10	Aluminium hydroxide, aluminium calcides
52.	28.19		Chromium oxides and hydroxides
53.	28.20		Manganese oxides
54.		2821.10	Iron oxides and hydroxides;
55.	28.22		Cobalt oxides and hydroxides; commercial cobalt oxides
56.	28.23		Titanium oxide
56(a)	28.24		Lead oxides, Red lead and Orange lead

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
57.	28.25.		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides
58.	28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts
59.	28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides
60.	28.28		Bleach liquid, Bleaching powder, sodium hypochlorides, sodium chloride
61.	28.29		Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates
62.	28.30		Sulphides; Polysulphides
63.	28.31		Dithionites and sulphonylates
64.	28.32		Sulphites; thiosulphates
65.		2833	Sodium sulphates, alums, Peroxosulphates (Persulphates), Sodium Hydrogen sulphate, Ferrous sulphate, Copper sulphate, Ammonium alum, potash alum and ferric alum, Manganese sulphate, Strontium sulphate
66.		2833.90	Basic Chromium Sulphate, sodium sulphate, Magnesium sulphate, Ferrous sulphate
67.	28.34		Nitrites; nitrates
68.	28.35		Phosphinates (hypophosphites), phosphonates (phosphites); phosphates and polyphosphates, Sodium Tripoliuphosphate, Trisodium phosphate
69.	28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbonate

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
70.	28.37		Cyanides, cyanide oxides and complex cyanides
71.	28.38		Fulminates, cyanates and thiocyanates
71 (a)	28.39		Silicates, commercial alkali metal, silicates of sodium, sodium metasilicates, sodium metasilicates of potassium, Magnesium Trisilicate
72.	28.40		Borates; peroxoborates (perborates)
73.	28.41		Sodium bichromate
74.		2841.10	Sodium dichromate
75.		2841.20	Potassium dichromate
76.	28.44		Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products
77.	28.45		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined
78.	28.46		Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals
79.	28.47		Hydrogen peroxide
80.	28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus
81.	28.49		Silicon carbide
82.		2849.10	Calcium carbides.
83.	28.50		Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49
84.	29.02		Cyclic Hydrocarbons
85.	29.03		Halogenated derivatives of Hydrocarbons

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
86.	29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated
87.	29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
88.	29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
89.	29.07		Phenols; Phenol-Alcohols and their derivatives
90.	29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols
91.	29.09		Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives
92.	29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives
93.	29.11		Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives
94.	29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
95.	29.13		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12
96.	29.14		Acetone, NIBK, MEK, Cyclohexanone, diacetone alcohol and others

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
97.	29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
98.	29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
99.	29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives
100.	29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
101.	29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives
102.	29.20		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
103.	29.21		Amine-function compounds and derivatives and salts
104.	29.22		Oxygen-function amino-compounds
105.	29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids
106.	29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid
107.	29.25		Carboxamide-function compound (including saccharin and its salts)and imine-function compounds.

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
108.	29.26		Nitrile-function compounds
109.	29.27		Diazo-, Azo- or azoxy-compounds
110.	29.28		Organic derivatives of hydrazine or of hydroxylamine
110 (a)	29.29		Compounds with other nitrogenfunction
111.	29.30		Organo-sulphur compounds
112.	29.31		Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives
113.	29.32		Heterocyclic compounds with oxygen heteroatom(s) only
114.	29.33		Heterocyclic compounds with nitrogen heteroatom(s) only
115.	29.34		Nucleic acids and their salts; other heterocyclic compounds
116.	29.35		Sulphonamides
117.	29.38		Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
118.	29.39		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
119.	29.42		Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives
120.	32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives excluding catechu or gambiar
121.	32.02		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

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
122.	32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin excluding catechu or gambiar
123.	32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined excluding catechu or gambiar
124.	32.05		Colour lakes; preparations based on colour lakes
125.		3206	Pigments, Inorganic products of kind used as luminophores, Ultramarine and preparations, Lithphone and other pigments and preparations based on zink sulphide
126.		3206.49	Red oxide, Bronze powder
127.		3206.90	Master Batches, other colouring matter including ultra marine blue
128.	32.07		Prepared pigments and all their derivatives
129.		3207.10	Glass frit and other glass, in the form of powder, granules or flakes
130.		3207.90	Other
131.	32.11		Prepared driers.

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
132.	32.12		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.
133.		3215.90	Printing ink whether or not concentrated or solid.
133 (a)	34.02		Silicon surfacted, Non-ionic, Sulphonated or sulphated oxide, Chlorine castor oil
133 (b)	34.04		Artificial waxes and prepared waxes
134.	35.01		Casein, caseinates and other Casein derivatives, casein glues.
135.	35.07		Enzymes; prepared enzymes not elsewhere specified or included
136.		3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations)
137.	38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
138.	38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black
139.	38.04		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil
139 (a)	38.05	3805.10	Gums and turpentine oil

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
140.	38.06		Rosin and resin acids, and derivatives thereof: rosin spirit and rosin oils; run gums.
141.	38.07		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
142.		3808.10	Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade.
142 (a)		3808.20	Sodium penta chlorophenate
143.	38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs 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
144.	38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics
145.	38.14		Reducers and blanket wash/roller wash used in the printing industry.
146.	38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
147.	38.17		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02
148.	38.18		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
149.	38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
150.		3824.90	Retarders used in the printing industry.
151.	39.01		Polymers of ethylene in primary forms
152.	39.02		Polymers of propylene or of other olefins, in primary forms
153.	39.03		Polymers of styrene, in primary forms
154.	39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms
155.	39.05		Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms
156.	39.06		Acrylic polymers in primary forms
157.	39.07		Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms
158.	39.08		Polyamides in primary forms
159.	39.09		Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms
160.	39.10		Silicones in primary forms
161.	39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products, not elsewhere specified or included in primary forms
162.	39.12		Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
163.	39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms
164.	39.14		Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms
165.	39.19		Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
166.	39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular, whether lacquered or metallised or laminated, supported or similarly combined with other materials or not
167.		3921.90.10	Thermocol
168.	39.23		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
169.	40.01		Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips
170.	40.02		Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip
171.	40.03		Reclaimed rubber in primary forms or in plates, sheets or strip

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
172.	40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber
173.	47.01		Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials
174.	48.19		Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers, of paper, paperboard, whether in assembled or unassembled condition.
175.	48.21		Paper printed labels and paperboard printed labels.
176.	48.23		Paper self adhesive tape and printed wrappers used for packing.
177.		5402.33	Polyester texturised yarn
178.		5402.42	Yarn of Polyesters, partially oriented
179.		6305.10	Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres
180.	70.07		Carboys, bottles, jars, phials of glass, of a kind, used for the packing goods; stoppers, lids and other closures, of glass:
181.	70.14		Glass fibres (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.
182.	72.02		Ferro alloys
183.	-	7607.60	Aseptic packaging aluminium foil of thickness less than 0.2 mm and backed by paper and LDPE.

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
184.	83.09		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.
185.			Polymer of Styrene-polystyrene or Expandable Polystyrene.
186.			Textile Finishing agents. Textile Printing Binder-PVA Copolymer Textile Non-woven binder-PVA copolymer Lamination emulsion-PVA copolymer Packaging emulsion-PVA copolymer Sticker Emulsion-PVA copolymer Binder for water based paint-PVA copolymer
187.			Water/Hydraulic/industrial valves
188.			Copper Clad sheets (PCB Sheets) for Printed Circuit Boards
189.			H-70 base oil
190.			Strings for Musical Instrument's
191.			Purified Terephthalic Acid
192.			Expandable Polysterene or Polysterene of Styrene
193.			Zinc Oxide
194.			Jute Yarn, Jute Cloth and Jute twine
195.			PP/HDPE Woven sacks PP HDPE Fabrics
196.			Refractory Monoothic
197.		3905.10	PVA Copolymer
198.			CNSL, cardanol & Alklyd Resins
199.			Hessian cloth, jute Cloth/Sheets
200.			Metal containers
201.			Sodium Sulphate
202.			Pine Oil, Terepeneol (2906.10)
203.			Mild Steel Sheets
204.			Camphor (2914.20)
205.			Micro cellular Sheets, Banwar Sheets & Hawai Straps.

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
206.			Woven Label Tapes
207.			Wodden Crates.
208.			Polymers of Venyl Acetate and Poly Venyl acetate Emulsion.
209.			Empty cylinders of LPG.
210.			Railway freight containers attachable to wagon.
211.		8201.00	<p>Tools & Dyes.</p> <p>“Tools that is to say,-</p> <p>(a) Power Tools such as electric drills, tapping machines, hammers, sanders, planners, screw drivers, blowers routers, winches, grinders, super abrasives floor, stone for sharpening carpenters’ instruments, tile polishing blocks and rubbing bricks;</p> <p>(b) Cutting Tools such as taps, milling cutters, reamers, segments, carbide tools, saws, high speed cut-off machines, shears, nibblers, compound milter saws, masonry cutters, diamond dresser cutter gear hobbs and gear shaper cutters;</p> <p>(c) Measuring Tools such as micrometers vernier calipers, feeler gauges, height gauges slip gauges snap gauges, pressure gauges dial thermometers, water meter and measuring steel tapes;</p> <p>(d) Hydraulic Tools such as jacks, pipe-benders torque wrenches, breakers, cylinders and control valves;</p> <p>(e) Pneumatic Tools such as impact wrenches, rammers, grinders, drills torque wrenches, tilters, regulators and lubricant applicators;</p> <p>(f) Hand Tools such as spanners pliers, screw drivers, hammers, torque tools, cold chisels, drill bits and burrs, tool bits hack saws, hack saw blades and frames band saw rolls, dice die nuts, tools for carpentry, tools for masons and steel files.</p>

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
212.		9607.00	Zip/zip fastener
213.		7301.10	Stainless steel but not including finished goods thereof
214.			Silicon Carbaride
215.		6406.00	Parts of footwear (including upper) / Re-processed Sole
216.			Sewing machine spare parts and thread
217.			Buttons
218.			Transformers used in the transmission / distribution of Electricity.
⁴² [21 9.			Additives, Salts, Stippers, Passivations, Intermediates and other chemicals used in various types of Electroplating such as Nickel, Zinc, Copper, Satin Nickel, Chrome Brass, Silver, Gold, Aluminium, Lead Tin, Tin Cobalt.
220.	39.07		Layflat Tubing.]
⁴³ 85	Sweetmeat and halwai items as notified by this Government vide Notification No. F.4(18)/77-Fin. dated the 27 th Feb. 1978, that is to say-		
a) Halwas:			
1. Halwa Sohan.		2. Karachi Halwa (Pista).	3. Halwa Karachi (Badam).
4. Halwa Habshi (Egyptian).		5. Halwa Soft.	6. Halwa Akharot.
7. Halwa Sohan (Walnut).		8. Halwa Sohan Special (Dudhiya).	9. Halwa Suji.
10. Halwa Moong.		11. Halwa Gajar.	12. Halwa Bombai.
13. Halwa Dipak.			
b) Laddus:			
14. Laddu Badam.		15. Laddu Besan.	16. Laddu Moong.
17. Laddu Green Gram		18. Laddu Moti Choor	19. Laddu Khoya.
20. Laddu Suji.		21. Laddu Bundi.	22. Laddu Maithi.

⁴² Entry nos. 84(219) & 84(220) inserted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/ (ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005.

⁴³ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Sweetmeat" earlier inserted vide No. F.101(336)/2005-Fin.(A/Cs)(i)/468 dated 3rd May, 2005 w.e.f. 3rd May, 2005.

23. Laddu Cholai.	24. Laddu Til.	25. Laddu Nishasta.
26. Laddu Mohan.	27. Paira Khoya.	28. Paira Mathura.
c) Petha:		
29. Petha Misri.	30. Petha Angoor.	31. Petha Gandhari.
32. Petha Pan.	33. Petha Cream Roll.	34. Annanas.
d) Other Sweets:		
35. Gulab Jaman.	36. Parval.	37. Likma Malai.
38. Gileri Khurchan.	39. Khoya Petha.	40. Khoya Makhan Bara.
41. Khoya Malpura.	42. Milk Maisu.	43. Malai Roll.
44. Long Lata.	45. Khurchan.	46. Malai Tikka.
47. Kalakand.	48. Milk Tikki.	49. Milk Cake.
50. Barfi (Coconut).	51. Mango Sweet.	52. Gulab Kand.
53. Dar Bahisat.	54. Barfi Pista.	55. Barfi Badam.
56. Barfi Moong.	57. Barfi Khoya.	58. Barfi Kesar Pak.
59. Barfi Chocolate.	60. Barfi Akharot.	61. Barfi Standard (Pista Badam).
62. Barfi Moti Pak.	63. Barfi Gajjar.	64. Barfi Paitha.
65. Barfi Ghiya.	66. Barfi Besan.	67. Barfi Angoor.
68. Barfi Kashmiri.	69. Barfi Dal Chak.	70. Barfi Khir Mohan.
71. Barfi Kala Jaman.	72. Barfi Rasgulla Sukh.	73. Rasgulla.
74. Orange Rasgulla.	75. Cham Cham.	76. Dil Bahar.
77. Ras Mehuri.	78. Ras Bhari.	79. Chhaina Murgi.
80. Ras Malai.	81 Raj Bhog.	82. Malai Chop.
83. Suriya.	84. Pinni Dal Urd.	85. Lachha Ghiya.
86. Sohar Papri.	87. Imarti.	88. Maisu Pak.
89. Balu Shahi.	90. Makhan Bara.	91. Nan Khatai of Besan.
92. Nan Khatai of Suji.	93. Phaini.	94. Ghaivar.
95. Andarse.	96. Andarse ki Goli.	97. Khajle.
98. Malpua Suji.	99. Malpua of Atta.	100. Jalebi.
101. Bundi.	102. Guldana.	103 Dil Khushal.
104. Patisha.	105. Khajur.	106. Pinni Nishasta.
107. Dhinda.	108. Samosa Sweet.	109. Chandrakala.
110. Rasgulla Moong.	111. Khera Patti.	112. All Kinds of Gajak.
e) Namkeen		
113. Badam.	114. Pista.	115. Akharot.

116. Chilgoza.	117. Kharbuza seeds.	118. Ratira.
119. Kadu seeds.	120. Seem seeds.	121. Dal Biji.
122 Potato Chips.	123. Mongra.	124 Dal Moong.
125. Kabli Chana.	126. Samosa.	127. Dal Masoor.
128. Saib.	129. Namak Para.	130 Lachha Alu.
131. Mathri.	132. Mathri Bengali.	133. Mathri Rewa.
134. Mathri Punjabi.	135. Mathri Sonth.	136. Tikkia Sonth.
137. Khasta Kachori.	138. Bairwari.	139. Puri.
140 All kinds of Pakoras		
f) Milk:		
⁴⁴ 141. curd lassi, flavoured milk and yogurt when sold in sealed and packed containers or in bottles.		

⁴⁵ [86	Capital goods as specified below:
(i)	Machinery for tea industry;
(ii)	Machinery for food and food processing industries including flour mill;
(iii)	Machinery for sugar mill;
(iv)	Machinery for beverages, tobacco and tobacco products industries;
(v)	Machinery for jute, hemp, mesta textiles industries;
(vi)	Machinery for textile industries including hosiery other than jute,
(vii)	Machinery for engineering industries;
(viii)	Machinery for paint industry;
(ix)	Machinery for furniture and wood products industries;
(x)	Machinery for paper and paper products and printing, publishing and allied industries;
(xi)	Machinery for leather and fur product industries;
(xii)	Rubber, plastic, petroleum and coal product industry machinery;
(xiii)	Machinery for chemical and chemical products;
(xiv)	Machinery for basic metal and alloys industries;
(xv)	Machinery for non-metallic mineral product and industries;
(xvi)	Machinery for construction works;

⁴⁴ Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005 for the words "Curd Lassi."

⁴⁵ From Entry No. 86 to 160 inserted vide Notification No. F.101(328)/2005-Fin.(A/Cs) (ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005.

	(xvii)	Transport equipment and motor parts manufacturing machinery;
	(xviii)	Mining machinery;
	(xix)	Packaging machinery;
	(xx)	Foundry machinery;
	(xxi)	Agricultural machinery other than those mentioned elsewhere in any other Schedule;
	(xxii)	Waste treatment plant and pollution control equipment manufacturing machinery;
	(xxiii)	Machinery for printing industry;
	(xxiv)	Machinery for iron and steel industry;
	(xxv)	Machinery for refrigeration and cooling towers including air-conditioners;
	(xxvi)	Cooling towers;
	(xxvii)	Earth moving machinery;
	(xxviii)	Spare parts, accessories and components of the plant and machinery specified in items (i) to (xxvii).
87		Cottage cheese.
88		Non-mechanized boats used by fisherman for fishing.
89		Refractory monolithic.
90		Wooden crates.
91		Nuts bolts, screws and fasteners.
92		Medical equipment/devices and implants.
93		Clay including fire clay, fine china clay and ball clay.
94		Toys excluding electronic toys.
95		Honey.
96		Combs.
97		Insulators.
98		Cups and glasses of paper and plastics.
99		Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials).
100		Coal tar.
101		Computer stationery.
102		Writing ink.
103		Rice bran.
104		Bio-mass briquettes.
105		River sand and grit.
106		Wet dates.

107	Khoya/khoa.
108	Porridge.
109	Imitation jewellery.
110	Feeding bottle, nipples.
111	Kerosene stove/lantern, petromax, glass chimney, hurricane lamp and its spares.
112	Hing (Asafoetida).
113	Fly ash.
114	Bed sheet, pillow cover and other made-ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06.
115	Spectacles, parts and components thereof, contact lens & lens cleaner.
116	Jute and all kind of jute products including natural, dyed and bleached, diversified, plain and laminated jute products.
117	Imported textiles and fabrics.
118	Plastic and tin containers including barrels.
119	Buffing material and metal polish.
120	Paraffin wax of all grades/standards other than food grade standards including standard wax and slack wax.
⁴⁶ 121	Industrial perfumes and its concentrates (HSN 33.02).
122	Linear Alkyle Benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonates.
123	All CDs and DVDs, whether recorded or unrecorded.
124	Willow vicker.
125	Mekhla chaddar.
126	Misri, patasha as part of prasad.
127	Sattu.
128	Handicrafts.
129	Cart driven by animals.
130	Chicken products.
131	Kirpan.
132	Prasadam by religious institutions.
133	Sacred Thread.
134	Tapioca.
135	Mat locally known as madhur, madhur kathi or cyperus.
136	Rattan, reed (in Malayalam).

⁴⁶ Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(ii) 2404, dated 8th August, 2005 w.e.f. dated 8th August, 2005 for the words "Industrial perfumes and its concentrates."

137	Plantain leaves.
138	Coconut fibre.
139	Chalk stalk.
140	Bamboo mating.
141	Animal shoe nails.
142	Husk including ground nut husk.
143	Appalam, vadam & vathal.
144	Unprocessed green leaves of tea.
145	Leaf plates and cups pressed or stitched.
146	Agate.
147	Takhti.
148	Beehive.
149	Gamosha.
150	Bukhari.
151	Loi.
152	Pattu.
153	Gabba.
154	Kangri.
155	Quandakari.
156	Sabai grass and rope.
157	Sirali, bageshi, barroo, date leaves, baskets, made of bamboo.
158	Mat sticks and reed obtainable from cyperus kathi, mutha.
159	Candles.
160	Non-conventional Energy Devices.] ⁴⁷
⁴⁸ [161	Unbranded Goli and Toffi.
162	Coated abrasives viz., grinding discs, coated emery cloth, waterproof emery paper, emery belts and rolls, emery wheels (made from natural or artificial powder or grain) and bonded abrasives viz., grinding wheel and like bonded abrasives of different shapes for grinding, sharpening, polishing and cutting.
163	Kite.
164	All other varieties of textile fabrics and made ups as are specifically not covered by any other entry of any of the Schedules to the Act.
165	Household plastic items such as combs, jug, soap case, mug, tooth brush, <i>patra</i> , looking glass and photo frames, <i>chakla belan</i> , cutlery,

⁴⁷ From Entry No. 86 to 160 inserted vide Notification No. F.101(328)/2005-Fin.(A/Cs) (ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005.

⁴⁸ From entry nos. 161 to 171 inserted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(ii) 2404, dated 8th August, 2005 w.e.f. dated 8th August, 2005.

	<i>tea</i> and <i>atta chhanani</i> , lunch box, bottles, trays, <i>tokras</i> including baskets, mats, basins, tubs, and drums of capacity upto 100 litres.
166	Fittings for doors, window and furniture including (1) hinges-butt, piano, narrow, tee, parliament. handles for locks, furniture handles, furniture knobs, drawer channel, furniture fitting, furniture hinges, furniture catchers, (2) nails, screws, nuts and bolts, revets, cotter pins, staples, panel pins, blue cut taks, hob nails, stars, studs, iron heels, bullock and horse shoes and nails, (3) chains of all kinds, (4) all kinds of metal sections, including slotted angles, shelves and accessories, (5) rods, rails, channels and curtain fittings, (6) tower bolts, handles, aldrops, window stay, gate hook, door stopper, brackets, card clamp, clips, corners, washers, eyelets, hooks and eyes, hangers, hasps, pegs, pelmet fittings, sliding door fittings, stoppers, suspenders, springs, magic eyes, trolley wheels, pulleys and holdfasts, (7) wire brushes.
167	All other scrap not included elsewhere in any Schedule of the Act.
168	Paint brushes.
169	Wood, timber, ply-board and laiminated board.
170	Insulating varnish.
171	⁴⁹ [Tractor tyres and tubes]. ⁵⁰

⁴⁹ Substituted vide Notification No. F.3(59)/Fin.(T&E)/2005-06 dated 30.11.2005 w.e.f. 30.11.2005 for the words "Tractor tyre".

⁵⁰ From entry nos. 161 to 171 inserted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(ii) 2404, dated 8th August, 2005 w.e.f. dated 8th August, 2005.

Annexure 'A'

41A	IT products notified by the Ministry of IT as specified below:	
	(i)	Word processing machines, Electronic typewriters.
	(ii)	Microphones, multimedia speakers, headphones, etc.
	(iii)	Telephone answering machines.
	(iv)	Parts of Telephone answering machines.
	(v)	Prepared unrecorded media for sound recording.
	(vi)	IT software or any media.
	(vii)	Transmission apparatus other than apparatus for radio or T.V. broadcasting.
	(viii)	Radio communication receivers, Radio Pagers.
	(ix)	Aerials, antennas and parts.
	(x)	LCD panels, LED panels and parts.
	(xi)	Electrical capacitors, fixed, variable and parts.
	(xii)	Electronic calculators.
	(xiii)	Electrical resistors.
	(xiv)	Printed Circuits.
	(xv)	Switches, connectors, Relays for upto 5 amps.
	(xvi)	DATA/Graphic Display Tubes other than Picture tubes and parts.
	(xvii)	Diodes, transistors and similar semi-conductor devices.
	(xviii)	Electronic Integrated Circuits and Micro-assemblies.
	(xix)	Signal Generators and parts.
	(xx)	Optical Fibre Cables.
	(xxi)	Optical fibre and optical fibre bundles, cables.
	(xxii)	Liquid Crystal devices, flat panel display devices and parts.
	(xxiii)	Computer Systems and peripherals, Electronic Diaries.
	(xxiv)	Cathode ray oscilloscopes, Spectrum analysers, Signal analysers.
	(xxv)	Parts and accessories of HSN 84.69, 84.70 and 84.71
	(xxvi)	D C Micromotors, Stepper Motors of 37.5 watts.
	(xxvii)	Parts of HSN 85.01.
	(xxviii)	Uninterrupted Power Supply.
	(xxix)	Permanent Magnets and articles.
	(xxx)	Electrical apparatus for line telephony or line telegraphy.