

## THE FIRST SCHEDULE

### PART – A

[See sub-section (1) of section 9]

#### Goods which are taxable at the rate of 1 per cent

Sl. No.	Description of the goods
1	Bullion, that is to say, gold, silver and platinum in mass and uncoined, pure or alloy, and specie including palamarel silver and kora gold
2	Gold, silver, pearls, noble metals (platinum, iridium, osmium, palladium, rhodium and ruthenium) and jewellery made of it, semi precious stones and articles made of gold and silver.
3	Precious stones namely, diamonds, emeralds, rubies, pearls, natural or cultured, cats eye, sapphires, carbuncle or garnets, coral, sardonyx, topaz, other semi precious stones and synthetic gems whether they are sold loose or as forming part of any article or jewellery in which they are set.
4.	Worn-out or beaten jewellery

### PART B

[See sub-section (2) of section 3]

#### Goods which are taxable at the rate of 4 per cent

Sl. No.	Description of the goods
1)	Acids and chemicals of all kinds other than those specified elsewhere in the Schedule.
2)	Agricultural implements not operated manually or not driven by animal, sprayers, sprinklers and drip irrigation equipments including their parts and accessories

3)	(a) All types of yarn (other than those specified in the Fourth Schedule), (b) Sewing threads of all kinds whether natural or artificial but excluding surgical sewing thread (c) Waste of all types of yarn and sewing thread
4)	All utensils other than those specified in the Fourth Schedule, including pressure cookers / pans except utensils made of precious metals
5)	Aluminium conductor steel reinforced (ACSR)
6)	Arecanut, betel nut, scented nut, seeval whether roasted or scented and arecanut powder
7)	(a) Articles and jewellery made of rolled gold and imitation gold (b) Imitation jewellery
8)	Bakery products including bun, rusks, biscuits and cakes sold with or without a brand name
9)	Bamboo
10)	Bark of plants, dry plant and dry flower
11)	Basic chromium sulphate, Sodium bi-chromate and Bleach liquid
12)	Bearings
13)	Beds, pillows and quilts made of cotton or silk cotton
14)	Bed sheet ,other than those specified in Fourth Schedule, pillow cover and other textile made - ups
15)	Beedi leaves
16)	Beltings
17)	Biomass briquettes
18)	Bitumen
19)	Blue metal
20)	Bolts, nuts, screws and fasteners
21)	Bone meal
22)	(a) Bricks of all kinds including fly ash bricks, refractory bricks asphaltic roofing, earthen tiles and refractory monolithic (b) Brick-bats, brick ballast, hollow block bricks, cement hollow blocks, (c) Country bricks and country tiles made of baked clay and other machine made or hand made (other than those specified in the Fourth Schedule) and stoneware (d) Crog of (a) to (c)
23)	Buckets and Kudams made of iron and steel, plastic or other materials (except precious materials)
24)	Camphor
25)	Capital goods as described in Section 2(11) of the Act.

26)	(a) Centrifugal and monoblock, submersible pump sets for water handling and parts thereof (b) Pump sets of 3 h.p. and 5 h.p.
27)	(i) Chemical fertilizers, (ii) insecticides, pesticides, rodenticides, germicides, Weedicides, fungicides, herbicides and combinations thereof, anti-sprouting products, plant-growth promoters, plant nutrients, micro nutrients, bio fertilizers, disinfectants and gypsum of all forms and descriptions (iii) Insect repellent coils, mats, liquids and creams and (iv) Mosquito destroyers, insect killer devices including heating devices used with insect repellent mats and mosquito nets of all kinds
28)	Clay including fire clay, fine china clay and ball clay
29)	Coal tar
30)	Coffee beans and seeds, cocoa pod and beans and chicory
31)	Coir products excluding mattresses
32)	Colour boxes, crayons, painting boxes, painting water colours, oil colours in cakes or in liquid forms, drawing boards, brushes used therein
33)	Combs
34)	Communication equipments such as Private Branch Exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX)
35)	Computer stationery
36)	Cottage cheese
37)	Cotton waste
38)	Crucibles
39)	Cups, tumblers and plates of paper and plastic
40)	Cycles, bi-cycles, tri-cycles including delivery tri-cycles, children tri-cycles and carriages, tandem cycles, cycle combinations, parts and accessories including tyres, tubes and flaps used therewith, cycle seat covers, cycle locks, cycle dynamo lights and cycle pumps
41)	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956, other than those specified elsewhere in any of the Schedules
42)	Door mats, handicrafts, table mats, wall hangings made of jute
43)	Dhoop and agarbatti
44)	Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade

45)	Dyes, that is to say, - (I) Acid dyes, (ii) Alizarine dyes, (iii) Bases, (iv) Basic dyes, (v) Direct dyes, (vi) Napthols, (vii) Nylon dyes, (viii) Optical whitening agents; (ix) Plastic dyes, (x) Reactive dyes, (xi) Sulphur dyes, (xii) Vat dyes, (xiii) All other dyes.
46)	Electrodes and soldering wires
47)	Exercise book, graph book and laboratory note book, other than those specified in Fourth Schedule
48)	Feeding bottles and nipples
49)	Fibres of all types and their waste other than those specified in the Fourth Schedule
50)	Fly ash (other than those specified in Fourth Schedule), Coal ash of all kinds and clinker.
51)	Foods and food preparations and mixes including instant foods, coconut milk powder, pickles, sweets, cheese, confectionery, chocolates, toffees and savouries like chips and popcorn sold without a brand name other than those specified in the Fourth Schedule.
52)	Fried and roasted grams, peas and peas dhall, chillies, corriander, turmeric, shikakai, shikakai powder, jaggery gur, including jaggery powder and Nattu chakkarai other than those specified in the Fourth Schedule
53)	Fried groundnet kernel
54)	Glass Beads and Glass marbles (Goligundu)
55)	Glass bottles whether old or used
56)	Glucose
57)	(i) Handmade embroidery products, (ii) Handmade paper including handmade paper board and (iii) Handmade ultramarine blue, handmade washing blue, handmade robin blue, handmade laundry brightners of all its forms
58)	(i) Hair and body cleaning powders containing shikakai, boonthikkottai, illuppai oil cake, poolankzhangu, usilai leaves, ksthuri manjal and any such ingredients or two or more of such ingredients (ii) Scouring or cleaning powder other than branded and hand made soaps and hand made shampoos
59)	Helmets
60)	(i) Honey, (ii) Bees wax

61)	(i) Hosiery goods, (ii) Junnadi goods
62)	(i) Human hair, (ii) Wigs
63)	Husk and bran of all cereals, pulses and grams (other than those specified in the Fourth Schedule)
64)	Ice
65)	Ice creams sold without brand name
66)	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)
67)	Industrial inputs for use in or in connection with the manufacture of goods in the State, packing materials and labels, as notified by the Government.
68)	Information Technology products as notified by the Government
69)	Insulators
70)	Intangible goods like copyright, patent, REP licence.
71)	Jari of all kinds including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn
72)	Kerosene sold through Public Distribution System
73)	Khoya / khoa
74)	Knitting wool
75)	Lac and shellac
76)	(i) Lemon grass oil, (ii) Laurel oil, (iii) Ginger grass oil
77)	Light roofing sheets obtained by immersing paper mat in bitumen
78)	Lignite
79)	Linear alkyl benzene (LAB), Sulphonic Acid, Alfa Olefin and Sulphonate
80)	Maize products
81)	Medical equipment / devices and implants
82)	Milk food and milk products (including Flavoured milk, skimmed milk powder, Tinned, bottled or packed) Baby milk food, paneer, milk powder and UHT milk.
83)	Mixed PVC stabilizer
84)	Moulded plastic footwear, hawai chappals and straps thereof other than those specified in the Fourth Schedule
85)	Napa Slabs (rough flooring stones)
86)	Napthalene balls
87)	Newars
88)	Non-alcoholic beverages sold without a brand name

89)	(i) Non-ferrous metal and alloys, (ii) Metal powder including metal pastes of all types and grades and metal scraps other than those falling under the declared goods, (iii) All metal castings, (iv) Extrusions of non-ferrous metals such as aluminium, copper, and zinc.
90)	Non mechanized boats used by fishermen
91)	Oats
92)	Oil seeds other than those specified in Section 14 of Central Sales Tax Act ,1956 (Central Act 74 of 1956)
93)	Ores and minerals, lime, lime stone, products of lime and dolomite
94)	Packing cases, Packing materials including cork, cork sheets, gunny bags, HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics; Hessian cloth, Hessian based paper, polythene and Hessian based paper; high density polythene, fabric based paper and bituminized water proof paper, Jute twine, Polythene and plastic bags including LDPE plastic bags for milk pouches; Tin containers, shooks, tea chests, wooden boxes, wooden shavings, wooden crates, wooden cable drums or other material notified by the Government in this behalf. Explanation: Planks pannels, battens, when assembled will form tea chest or packing cases will come under packing cases for the purpose of this entry.
95)	Palm fatty acid
96)	Paper of all sorts, paper board, newsprint and waste paper
97)	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax;
98)	Perambulators including push chairs for babies and tyres, tubes and flaps used therewith
99)	Petromax lights
100)	Pipes, tubes and its fittings of all varieties including hose pipes, ductile pipes and PVC pipes
101)	Pizza bread
102)	Plastic granules, plastic powder, master batches and scraps
103)	Plastic raw materials
104)	Pollution control equipments as notified by the Government
105)	Printed material including diary and calendar other than those specified in the Fourth Schedule.
106)	Printing or drawing ink, whether or not concentrated or solid, excluding toner and cartridges other than those specified in the Fourth Schedule

107)	Processed fruit and vegetables including fruit jam, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule
108)	Processed meat, poultry and fish
109)	Pulp of bamboo, wood, bagasse and paper
110)	Pulses and grams other than those specified elsewhere in the Schedule
111)	Quinine and its products
112)	Railway wagons, engines, coaches and parts thereof
113)	Raw Cashew, Cashew nuts, fresh or dried, whether or not shelled or peeled
114)	Raw silk and silk yarn imported from abroad
115)	Readymade garments
116)	Ready to use flour pastes
117)	Renewable energy devices and spare parts other than those specified in the Fourth Schedule.
118)	River sand and grit, red earth and red gravel
119)	Rubber, Raw rubber, latex, Dry ribbed sheets of RMA grades, Tree lace, Earth scrap, Ammoniated latex, Latex concentrate, Centrifugal latex, Dry crepe rubber, Dry block rubber, Crumb rubber, skimmed rubber and all other qualities and grades of latex, Reclaimed rubber, All grades and qualities and Synthetic rubber
120)	Sago and starch of all kinds
121)	Salt for industrial use
122)	Scraps and Wastes namely (a) Aluminium scraps (b) Non-ferrous scraps, non-ferrous metal scraps, that is to say, scraps of copper, copper alloys, brass, lead and lead alloys (other than those specified elsewhere in the Schedule) (c) Cloth rags (d) Waste of wool (goats hair and similar fibrous growth on bodies of animal) and waste of woollen yarn. (e) Old brass, copper and stainless steel vessel whether worn out or beaten and (f) Waste of paper board
123)	Sewing machines, its parts and accessories
124)	Sherbet
125)	Ships, boats and other water vessels
126)	Silk cotton seeds
127)	Silk fabrics (excluding handloom silks) tobacco and textile fabrics unless covered by AED
128)	Solvent oils other than organic solvent oil

129)	Spectacles, parts and components thereof, contact lens and lens cleaner
130)	Spices of all varieties and forms including cumin seed, aniseed, other than those specified in the Fourth Schedule
131)	(i) Sports goods including goods for indoor or outdoor games, swings, medals, cups, trophies, shields and badges excluding apparel and footwear (ii) Childrens' playground equipments
132)	Student note books and copy books other than those specified in the Fourth Schedule
133)	Sweets made of groundnuts, gingelly, puffed rice, fried gram and peas dhall and murukku.
134)	Tamarind seed and powder
135)	Tanning materials of vegetable origin
136)	Tapioca flour
137)	Tea
138)	Tools
139)	Toys excluding electronic toys
140)	(i) Tractors of all kinds (excluding crawler tractors), and articles (excluding batteries) adapted for use, generally as parts and accessories of tractors and tools and implements used therewith (ii) Trailors of tractors of all kinds (iii) Power tillers, threshers, combined harvesters and transplanter and (iv) attachments and parts of (i), (ii) & (iii)
141)	Transformers
142)	Transmission wires and towers
143)	Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas and parts thereof
144)	Vanaspati (Hydrogenated Vegetable Oil)
145)	Vegetable oil and oilcake other than those specified in the Fourth Schedule
146)	Vegetable vathal of all kinds sold under a brand name other than those specified in the Fourth Schedule
147)	Wet dates
148)	Wheat
149)	Wheat Flour, atta, maida and rava (sooji)
150)	Windmill for water pumping and for generation of electricity

**PART – C**

**(See sub-section (2) of section 3)**

**Goods which are taxable at the rate of 12.5 per cent**

Description of the goods
All goods other than those exempted in Fourth Schedule and those specified in Second Schedule and in Part-A and Part-B of the First Schedule.

**THE SECOND SCHEDULE**

**(See sub-section (5) of section 3)**

Sl. No	Description of the goods	Point of levy	Rate of tax
(1)	(2)	(3)	(4)
1.	Alcoholic liquors of all kinds for human consumption which are purchased / procured / brought from outside the State other than foreign liquors falling under item 3.	At the point of first sale in the State	58 per cent
2.	Alcoholic liquors of all kinds for human consumption, other than liquors falling under items 1 and 3,.	At the point of first sale in the State.  At the second point of sale in the State	58 per cent  38 per cent
3.	Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign countries and dealt with under the Indian Tariff Act, 1934 (Central Act 32 of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.	At the point of first sale in the State	73 per cent
4.	Aviation Gasoline	At the point of first sale in the State	29 per cent
5.	(i) Aviation Turbine Fuel including jet fuel  (ii) Aviation Turbine Fuel sold to a Turbo-Prop Aircraft	At the point of first sale in the State  At the point of first sale in the State	29 per cent  4 per cent

6.	Petrol with or without additives	At the point of first sale in the State	30 per cent
7.	High Speed Diesel Oil	At the point of first sale in the State	23.43 per cent
8.	Light Diesel Oil	At the point of first sale in the State	25 per cent
9.	Kerosene other than those sold through Public Distribution System	At the point of first sale in the State	25 per cent
10.	Molasses	At the point of First sale in the State	30 per cent
11.	Sugar, textile and tobacco products not produced or manufactured in India.	At the point of first sale in the State	4 per cent
12.	Sugarcane	At the point of last purchase	Rs. 60 per metric tone

*Explanation I* - For the purpose of levy of tax at the second point of sale in the State for the item in SI.No.2, the turnover of the goods liable to tax shall be arrived at by deducting the turnover of such goods on which tax has been levied at the first point of sale.

*Explanation II*- For the purpose of petroleum products of this Schedule, a sale by one oil company to another oil company shall not be deemed to be the First sale in this State and accordingly any sale by one oil company to another person (not being an oil company) shall be deemed to be the First sale in the State.

*Explanation III* - For the purpose of Explanation II, 'Oil Company' means (a) Chennai Petroleum Corporation Limited (b) The Indian Oil Corporation Ltd. (c) The Bharat Petroleum Corporation Ltd. (d) The Hindustan Petroleum Corporation Ltd. (e) Indo-Burma Petroleum company Ltd. (f) Kochi Refineries Limited and includes any other oil company notified in this behalf by the Government in the Tamil Nadu Government Gazette.

## THE THIRD SCHEDULE

(See section 8)

(Compounded rate for Hotels, Restaurants and Sweet Stalls)

Sl. No	Turnover slab	Rate of tax
(i)	Where the total turnover exceeds ten lakhs of rupees but does not exceed twenty five lakhs of rupees	Twelve thousand rupees per annum
(ii)	Where the total turnover exceeds twenty five lakhs of rupees but does not exceed thirty lakhs of rupees	Twenty four thousand rupees per annum
(iii)	Where the total turnover exceeds thirty lakhs of rupees but does not exceed forty lakhs of rupees	Thirty-six thousand rupees per annum
(iv)	Where the total turnover exceeds forty lakhs of rupees but does not exceed fifty lakhs of rupees	Forty-eight thousand rupees per annum

Explanation – For the purposes of computing the total turnover, the purchase turnover liable to tax under section 12 of the Act shall be added to the sales turnover.

## THE FOURTH SCHEDULE

### Goods exempted from tax by section 15

#### PART-A

Goods produced or manufactured in India and included in the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957).

1. (i) Cane or beet sugar and chemically pure sucrose in solid form  
(ii) Palmyrah sugar
2. (i) Unmanufactured tobacco and tobacco refuse  
(ii) Cigars and Cheroots and cigarettes, cigarillos of tobacco or of tobacco substitutes  
(iii) Other manufactured tobacco including
  - (a) Smoking mixtures for pipes and cigarettes.
  - (b) Biris
  - (c) Chewing tobacco.
  - (d) Snuff of tobacco and preparations containing snuff
  - (e) Cut tobacco
3. Woven fabrics of silk or of silk waste
4. (i) Woven fabrics of carded wool excluding hair belting  
(ii) Woven fabrics of combed wool excluding hair belting
5. Woven fabrics of cotton.
6. (i) Woven fabrics of synthetic filament yarn  
(ii) Woven fabrics of artificial filament yarn
7. (i) Woven fabrics of synthetic staple fibres  
(ii) Woven fabrics of artificial staple fibres

8. (i) Woven pile fabrics and chenille fabrics of wool, cotton or manmade fibres,
  - (ii) Terry towelling and similar woven terry fabrics and tufted textile fabrics
  - (iii) Gauze
  - (iv) Lace in the piece in strips or in motifs of cotton or manmade fibres
  - (v) Embroidery in the piece, in strips or in motifs
  - (vi) Narrow woven fabrics
9. (i) Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics
  - (ii) Tyre cord fabric of high tenacity yarn of nylon or polyamides, polyesters or viscose rayon
  - (iii) Textiles fabrics, impregnated, coated, covered or laminated with plastics
  - (iv) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks
10. Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted.

## **PART B**

### **Goods exempted from tax by Section 15**

Sl. No.	Description of the goods
1.	Agricultural implements manually operated or animal driven as notified by the Government
2.	Aids and implements for physically challenged persons as notified by the Government
3.	Aluminium domestic utensils not operated by pressure and electricity
4.	Appalam, pappad, vadam and vathal
5.	Aquatic feed, poultry feed, cattle feed and animal feed including supplement concentrates and additives, wheat bran, de-oiled cake, grass, hay and straw.

6.	Articles made of sea shells
7.	Bacterial culture for agriculture purpose, Organic manure and all kinds of seeds including green manure seeds excluding oil seeds
8.	Bagasse
9.	Bangles other than those made of precious metals
10.	Black sugarcane other than those specified in the Second Schedule
11.	Books, Reading books, Text books, periodicals and journals including maps, educational charts, Braille books and globe
12.	Bread (branded or otherwise)
13.	Broom sticks
14.	Candles
15.	Cart driven by animals and hand carts
16.	Charcoal
17.	Charkha, Ambar Charkha; handlooms, handspun yarn, handloom fabrics and Gandhi Topi.
18.	Chillies, Tamarind, Coriander, Turmeric, Asafoetida (Hing), Shikakai and Shikakai powder, jaggery and gur including jaggery powder and nattuchakkarai sold by any dealer whose total turnover in respect of those item does not exceed rupees three hundred crores in a year
19.	Coarse grains, paddy and rice including broken rice
20.	Condoms and contraceptives
21.	Curd, lussi, butter milk, separated milk and butter without any brand name
22.	Cycle rickshaw (without motor)
23.	Earthen pot and pottery items
24.	Electoral rolls
25.	Electrical energy
26.	(i) Energy saving choolas (ii) Solar cookers (iii) Municipal waste conversion devices for producing energy
27.	Firewood, excluding casurina and eucalyptus timber
28.	Fishnet, fishnet fabrics, fishing hooks and fish seeds, prawn / shrimp seeds
29.	Fly Ash sold to brick manufacturers
30.	Footwear with sale value less than two hundred rupees
31.	Fresh milk, pasteurized milk and directly reconstituted milk
32.	Fresh plants, saplings, fresh flowers, green leaves, green tea leaves, betel leaves and plantain leaves
33.	Fresh vegetables including potatoes, tapioca and fresh fruits
34.	Garlic and ginger
35.	Gauze or bandage cloth produced or manufactured in power loom sold by a dealer whose aggregate turnover does not exceed Rupees One hundred crore in a year

36.	Goods covered by Public Distribution System (except kerosene)
37.	Goods manufactured by village Blacksmith and Adisarakku items as notified by the Government
38.	Goods taken under customs bond for re-export after manufacturing or otherwise
39.	Gum Benzoin including instant Sambirani in the form of tablets or sticks
40.	Handicrafts
41.	Handmade or Handloom made woven durries, coir mattings and jamakalams
42.	Hand pumps, parts and fittings
43.	Handmade safety matches including partially machine made safety matches.
44.	Hank yarn
45.	Human blood including blood components and blood plasma
46.	(i) Hurricane lights and bed room lights burning on oil (ii) Kerosene lamps (other than gas lights and petromax lights) (iii) Kerosene stoves (iv) Parts and accessories including wicks and chimneys of the above goods
47.	Indian musical instruments including indigenous handmade musical instruments
48.	Indigenous Sericulture products
49.	Khadi garments / goods and made-ups as notified by the Government
50.	Kumkum, kajal, bindi, alta and sindur
51.	Licensed software with complete Tamil version
52.	Life saving drugs as notified by the Government
53.	Masala powder or paste whether or not with oil or additives, sold without a brand name
54.	Meat, fish including dry fish, prawn and other aquatic products (other than branded, processed and packed items) , eggs, poultry and livestock (other than race horses)
55.	<ul style="list-style-type: none"> <li>a. Metti, anklet and waist cord made of silver</li> <li>b. Thali made of gold not exceeding eight grams in weight inclusive of all attachments to such thali but without chain</li> <li>c. Neem oil cake</li> <li>d. Packed pickles weighing below 50 grams</li> <li>e. Wheat sold through Public Distribution System</li> <li>f. Student Note Books and Copy books manufactured out of paper purchased from Registered dealers liable to pay under this Act</li> <li>g. Tamil Daily sheet calendars and</li> <li>h. UNICEF Greeting cards and calendars</li> </ul>

56.	National flag
57.	Non-judicial stamp papers sold by Government Treasuries or vendors; postal items like envelope, post card, etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form
58.	Panchamirtam, namakkati, vibhuti and prasadam by religious institutions
59.	Paper bags and paper envelopes (whether printed or not)
60.	Products of millets ( flour, brokens and bran of cholam, cumbu, ragi, thina, varagu, samai, kudiraivalai and milo)
61.	(i) Products of palm industry other than those listed in the First Schedule and of article such as baskets, mats, brushes, fans manufactured out of palm leaves, coconut leaves and date leaves and thatti, koodai, muram and other products made of bamboo or cane, palmyrah fibres and stalks, dry leaves (manthara leaves, coconut thatches, korai grass and korai mats, coir coir dusts, coir fibre, coir rope and coir husk (excluding coir products), deccan hemp fibre (excluding deccan hemp products), broomstick and thonnai . (ii) Tapioca kappi, Tapioca thippi, groundnut sheel, coconut shell and its chips (iii) Cotton rope, pulichakeerai rope and braided cord (iv) cotton seed husk, coconut husk and paddy husk (v) Palm jaggery and palmyrah sugarcandy (vi) Sugar candy and bura sugar
62.	Puffed rice, flattened or beaten rice, parched rice, parched paddy or rice coated with sugar or gur, rice flour and de-oiled rice bran
63.	Raw wool and animal hair
64.	Rubber play balls and balloons
65.	Sale of following vegetable oils by any dealer whose total turnover on sale of those goods does not exceed rupees three hundred crores per annum. 1) Coconut oil 2) Gingelly oil 3) Groundnut oil 4) Sunflower oil 5) Cotton seed oil 6) Rice bran oil 7) All refined oils of the above 1 to 6 and 8) Refined Palm oil
66.	Sale of oil cakes including de-oiled cakes by any dealer whose total turnover on the sales of these goods does not exceed rupees three hundred crores per year

67.	Sale of peas and peas dhal including broken, husk and dust thereof, by any dealer whose total turnover on their sales of these goods does not exceed rupees three hundred crores per year
68.	Sale of the following pulses and grams including broken, splits, flour, husk and dust thereof and parched and fried grams made from them by any dealer whose turnover in respect of the goods in each item does not exceed rupees three hundred crores in a year. 1) gram or gulab gram 2) Tur or arhur 3) Moong or green gram 4) Masur or lentil 5) Urad or black gram 6) Moth 7) Lekh or khesari
69.	Salt (branded or otherwise) including iodized or vitaminised salt for human consumption other than salt for industrial use
70.	Saree falls
71.	Seeds of all kinds other than oil seeds
72.	Semen including frozen semen
73.	Silk worm laying, cocoon and raw silk including indigenous raw silk and indigenous silk yarn
74.	Slate, slate pencils and chalk sticks
75.	Steam
76.	Stitched handloom and mill made hand kerchiefs
77.	Tender coconut
78.	Toddy, Neera and Arrack
79.	Vermicelli
80.	Water other than – i) Aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and ii) Water sold in sealed container.
81.	Writing instruments, pencils, sharpeners, pens, ballpoint pens, refills, stainless steel nibs, colour pencils, black boards, dusters, geometry boxes and dissection boxes.

## THE FIFTH SCHEDULE

(See sub-section (1) of section 18)

### **LIST OF INTERNATIONAL ORGANISATION – ZERO RATE SALE**

Sl. No.	Name of the international organization
1.	The International Labour Organization
2.	The United Nations Children's Fund
3.	The United Nations Development Programme
4.	The United Nations Educational Scientific and Cultural Organization
5.	The United Nations Food and Agricultural Organization
6.	The United Nations Information Service
7.	The United Nations Military Observers Group in India
8.	The United Nations Office for Population Studies
9.	The United Nations Technical Assistant Board
10.	The World Health Organization
11.	The World Bank

**THE SIXTH SCHEDULE**  
(See section 70)  
(Transit Pass)

Sl. No.	Description of the goods
1.	Diesel engines
2.	Marbles
3.	Raw rubber
4.	Refrigerators, air-conditioners, air-coolers and water Coolers.
5.	Washing machines
6.	Alcoholic liquors of all kinds for human consumption other than toddy and arrack
7.	Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign countries and dealt with under the Indian Tariff Act, 1934 (Central Act 32 of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.
8.	Kerosene
9.	All types of plastic granules and plastic raw materials