

**SCHEDULE - I**  
**List of International Public Organisations**

SI No.	Description
1.	ICRISAT
2.	UNESCO
3.	UNO
4.	WHO
5.	FAO

**SCHEDULE -II (a)**  
**List of goods taxable at the rate of 5%<sup>1</sup>**

SI No.	Description
1	Agricultural implements not operated manually or not driven by animal
2	All equipments for communication such as, Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P. A.B.X) etc.
3	All intangible goods like copyright, patent, rep license 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.
6	All utensils including pressure cooker / pans except utensils made of precious metals.
7	Arecanut powder and betel nut
8	i) Acids
	ii) Alfa Olefin Sulphonate
9	Aluminium Conductor Steel Reinforced (ACSR)
10	Aluminium, aluminium alloys, their products (including extensions) not elsewhere mentioned in the Schedule or in any other Schedule.
11	Imitation jewellery

<sup>1</sup> Enhanced the rate of Tax vide Notification dated 04-05-2011 (w.e.f 04-05-2011).

SI No.	Description
12	i) Artificial silk yarn, Polyester fibre yarn and staple fibre yarn
	ii) Animal hair
13	i) Album
	ii) All processed fruits, vegetables etc. including fruits jams, jelly, pickles, fruits squash, paste, fruit drinks, fruit concentrate, fruits syrup, fruit cordial and fruit juice (whether in sealed container or otherwise).
14	Bamboo
15	[Deleted] <sup>1</sup>
16	Beedi leaves
17	Beltings
18	i) Bicycles, tricycles, cycle rickshaws & parts, tyres and tubes thereof
	ii) Non mechanised boats used by fisherman for fishing.
19	i) Bitumen
	ii) Biomass Briquettes
20	Bone meal
21	[Deleted] <sup>2</sup>
22	i) Bulk drugs
	ii) Buckets made of iron and steel, aluminum, plastic or other materials (except precious materials)
23	Bagasse
24	Basic Chromium Sulphate, Sodium bi-Chromate bleach liquid
25.	Capital goods, such as, <i>(i) machine, machinery, plant, equipment, apparatus, tools, appliances or electrical installation used for producing, making, extracting or procuring of any goods or for bringing about any change in any substance for</i>

1 Deleted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted to entry no. 106 of schedule II(b).

2 Deleted vide Notification dated 04-05-2011 (w. e. f. 04-05-2011) and shifted to entry no. 22 of schedule II(b).

<b>SI No.</b>	<b>Description</b>
	<i>manufacturing of final products.</i>
	<i>(ii) Components, spare parts, and accessories of such machine, machinery, plant, equipment, apparatus, tools, appliances on electrical installation used for purposes as stated in serial no.- (i).</i>
	<i>(iii) Moulds and dies used for the purpose of manufacture of goods.</i>
	<i>(iv) Pollution control equipments used for the purpose of manufacture of goods.</i>
	<i>(v) Refractory and refractory materials used for the purpose of manufacture of goods.</i>
	<i>(vi) Storage tank used for the purpose of manufacture of goods.</i>
	<i>(vii) Tubes &amp; pipes and fittings thereof used for the purpose of manufacture of goods.<sup>1</sup></i>
26	All metal castings
27	Centrifugal, monobloc and submersible pumps and parts there of
28	i) Coffee beans and seeds, cocoa pod and chicory
	ii) [Deleted] <sup>2</sup>
	iii) Candles.
29	Chemical fertilizers, Biofertilizer and micronutrients, also plant growth promoters and regulators, herbicides, rodenticides, insecticides, weedicides etc.
30	Coir and Coir products excluding coir mattresses
31	i) Cotton and cotton waste
	ii) Combs
	iii) Cups and glasses of plastics
	iv) Cups and glasses of paper.
	v) Computer stationery.
32	Crucibles

1 Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

2 Deleted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted to entry no. 114 of schedule II(b).

SI No.	Description
33	i) Castrol oil ii) Coaltar.
34	Clay including fire clay, fine china clay and ball clay
35	<i>Sugar and textiles imported from outside India, (Deleted)<sup>2</sup> and declared goods as specified in section 14 of the Central Sales Tax Act, 1956.<sup>1</sup></i>
36	Dyes, that is say (i) Acid Dyes (ii) Alizarine Dyes (iii) Bases (iv) Basic Dyes (v) Direct Dyes (vi) Naphthols (vii) Nylon Dyes (viii) Optical whitening agents (ix) Plastic Dyes (x) Reactive Dyes (xi) Vat Dyes (xii) Sulphur Dyes (xiii) All other Dyes not specified elsewhere in the Schedule
37	Edible oils and oil cake.
38.	<i>[Deleted]</i> <sup>3</sup>
39	i) Exercise book, graph book and laboratory note book ii) Geometry boxes, colour boxes, crayons.
40	Embroidery or Zari articles that is to say – (i) Imi (ii) Zari (iii) Kasab (iv) Salma (v) Dabka (vi) Chumki (vii) Gota (viii) Sitara (ix) Naqsi (x) Kora (xi) Glass bead (xii) Badla (xiii) Gazal (xiv) Embroidery machines (xv) Embroidery needles
41	Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusions of those
42	Fibres of all types and fibre waste
43	Feeding bottles and nipples
44	Fried, roasted or salted grams and kernal
45	Fire clay coal ash, coal boiler ash, coal cinder ash, coal powder, clinker, fly ash
46	Railway coaches, engine, wagons and parts and accessories there of

1. Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)
2. Inserted the item Liquefied Petroleum Gas for domestic use vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and subsequently deleted the same and shifted to entry No. 1 of schedule II (c) (i) vide Notification w. e. f. 28-07-2008.
3. Deleted the item Electrodes, vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted to entry no. 190 of schedule II (b).

SI No.	Description
47	Hand pumps and spare parts
48	i) Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.
	ii) Honey.
49	Hose pipes and fittings there of
50	Hosiery goods
51	i) Husk and bran of cereals
	ii) Rice bran
	iii) Hing (Asafoetida)
52.	<i>[Deleted]</i> <sup>1</sup>
53	Ice
54	Incense sticks commonly known as, agarbatti, dhupkathi or dhupbati, havan samagri including dhoop sambrani and lobhana.
55	i) Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)
	ii) Insulators
56	Industrial inputs as listed in Schedule- VI and <i>[Deleted]</i> <sup>2</sup>
57	IT products as listed in Schedule- VII, telephone and parts thereof teleprinter and wireless equipment and parts there of
58	i) <i>[Deleted]</i> <sup>3</sup>
	ii) Khandsari.
	iii) Kattha.
	iv) Khoya / Khoa.
	v) Kerosene lamp / lantern / petromax and glass chimney
59	Knitting wool

1 Deleted the item Handloom Machinery and parts & accessories there of vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted to entry no. 106 of schedule II (b) in Sl. No. xi.

2 Deleted and shifted to entry no. 141 of schedule II (b) vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

3 Deleted the item Kerosene Oil sold through PDS vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted in schedule III after Sl. No. 47.

<b>SI No.</b>	<b>Description</b>
60	Lignite
61	i) Lime, lime stone, products of lime, dolomite and other white washing materials not elsewhere mentioned in this Schedule or in any other Schedule ii) Shahabad Stone.
62	Linear alkyl benzene, LAB, Sulphonic Acid, Alfa Olefin Sulphonate
63	Laminated and decorative sheets, veneers
64	Metals, alloys, metal powders including metal pastes of all types and grades and metal scraps other than those falling under declared goods
65	Milk food
66	Mixed P.V.C stabilizer
67	i) Medicine and drugs including vaccine, syringes, dressing medicated ointment produced under drug license, light liquid paraffin of IP grade, Ayurvedic, Homeopathic and Unani medicines.
	ii) Hospital instruments, apparatus, appliances, tools and aids used in medical, surgical, dental, veterinary sciences or physiotherapy including electrical and electronic equipments and appliances; syringes and needles; operation theatre equipments, shadow bulbs and tubes, specially made operation and examination tables and cots and suction apparatus; stands, stretchers, trolleys, dental chairs, laboratory equipments and glassware; stethoscopes, thermometers, lactometers, B.P.instruments, surgical cotton wool; enema cans, bed pans, kidney trays and such other hospital ware; surgical gloves, aprons, operation suits, rubber sheets, catheters, I. V.sets and the like; cervical collars, abdominal belts, telonet paraffin gauze dressing, ultrasound jelly, pinchers (steel), medical oxygen, medical kits, medical disposable intravenous administration set, thermometer, mechanical nasal filters, instrument steriliser, hospital wares, gypsum plaster of paris, bandage, fixed, partial dentures, enameled iron trays, and abasis (used in the hospitals), Hospital instruments - ECG instrument, ECG recording chart, ECG jelly, diagnostic and therapeutic

SI No.	Description
	equipments, drip set, disposable hypodermic needles, cotton buds, bed elevators, absorbent cotton rolls and the like.
	iii) Medical equipment / devices and implants not specified mentioned elsewhere in other Schedule.
68	Newars
69	Napa Slabs (Rough flooring stones)
70	Ores and minerals
71	i) Paper and newsprint
	ii) Nuts, bolts, screw and fasteners'
	iii) Paper board
72	Pipes of all varieties including fittings
73	Moulded plastic footwear, Hawai Chappals and straps there of
74	i) Printed material including diary, calendar etc.
	ii) [Deleted] <sup>1</sup>
75	Printing ink excluding toner and cartridges
76	i) Porridge
	ii) Processed meat, fish, poultry
77	Pulp of bamboo, wood and paper
78	Palm fatty acid
79	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, slack wax
80	i) [Deleted] <sup>2</sup>
	ii) Pencil sharpeners
81	Plastic granules, plastic powder and master batches
82	Readymade garments
83	i) Renewable energy devices and spare parts
	ii) Refractory monolithic.

1. Inserted the items Greetings cards, invitation cards and visitors cards (both blank & printed) humour card, picture card, picture posts cards vide notification dated 09-10-2007 (w. e. f. 17-07-2007), subsequently deleted & shifted in Sl. No. 136 of schedule II (b)vide notification, dated 04-05-2011 (w.e.f. 04-05-2011).
2. Deleted the items Pens of all kinds including refills and shifted in Sl. No. 130 of schedule II (b)vide notification dated 04-05-2011 (w.e.f. 04-05-2011).

	iii) River sand and grit
84	<i>[Deleted]</i> <sup>1</sup>
85	Safety matches
86	i) Oilseeds
	ii) Skimmed milk powder and UHT milk.
87	i) Sewing machines, its parts and accessories,
	ii) Spectacles, parts and components thereof, lenses, contact lens and lens cleaner
88	Ship and other water vessels
89	Silk fabrics excluding handloom silks unless covered by AED
90	Solvent oils other than organic solvent oil
91	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies
92	i) Starch
	ii) Sports goods excluding apparels and footwear.
93	Tamarind seed and powder
94	Tea
95	Tractors, Threshers, harvesters and attachments and parts there of
96	Transmission towers, Transmission wires and towers
97	i) <i>Toys costing upto Rs.50/- (Rupees fifty) only.</i> <sup>2</sup>
	ii) Tools
98	Umbrella except garden umbrella
99	Vanaspati (Hydrogenated Vegetable Oil)
100	Vegetable oil including gingili oil and bran oil
101	i) Writing instruments
	ii) Writing ink.
102	i) Wet dates
	ii) Wooden crates.
	iii) Works contract which are in the nature of printing works.

1 Deleted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted in Sl. No. 4 of new schedule VIII.

2 Substituted vide Notification dated 04-05-2011(w.e.f. 04-05-2011).

**Schedule II (b)**  
**List of goods taxable @ 13.5%<sup>1</sup>**

SI. No.	Description
1	Abrasives including grinding stones, abrasive sheets, wheels, sections, sand paper, emery paper, emery cloth, emery powder, emery paste, water paper and the like
2.	Alcohol (ethyl & methyl), neutral spirit, denatured spirit and rectified spirit
3.	Adhesive of all kinds including gum, glue, adhesive solution, gum paste, lapping compound, liquid M-seal epoxy, shellac, vulcanizing solution and adhesive tapes, self adhesive tapes, gum tapes, gummed tapes and resin other than those specified elsewhere in this Schedule or in any other Schedule.
4.	Advertisement hoarding
5.	Aeroplanes and other aircrafts including helicopters and all kinds of parachutes, dirigibles, all kinds of gliders, all types of flying machines, aircrafts launching gear, parts and accessories thereof
6	(i) Air conditioning plants, air conditioners and other air conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments; (ii) Refrigeration plants, and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee, walk-in-coolers; (iii) Cold storage plants and equipments including refrigeration materials like polystyrene and polyurethane foam materials used in refrigerators and cold storage equipments; (iv) Water cooler cum heater units; (v) Parts and accessories of items (i) to (iv) above
7.	Air purifiers, cupboard fresheners and deodorizers, whether odourless or with odour
8	Anti-bed sore made of PVC, rubber or other materials
9	Apparatus for making coffee under pressure, commonly known as espresso

<sup>1</sup> Enhanced the rate of Tax vide Notification dated 04-05-2011 (w.e.f. 04-05-2011).

SI No.	Description
10	Arms, ammunitions and explosive of all kinds including (i) rifles, revolvers, pistols and bayonets, truncheons and ammunition used therewith (ii) Hand grenades; (iii) Air guns, air rifles and pellets used therewith, (iv) gelatin sticks, RDX, gun powder, detonators caps, igniters, electric detonators, fuses and other blasting powder and the like
11	Articles and other goods of aluminum, brass, bronze, copper, cadmium, lead and zinc other than specified in any other Schedule.
12	Articles made of horn, coconut shell, straw, bamboo, cane and other woods other than those specifically included in any other entry in this schedule
13	Deleted
14	Asbestos sheets and products, cement products including products in combination with other materials not elsewhere mentioned in this Schedule
15	Asphaltic roofing
16	Articles, equipments for gymnastics and health fatness equipments
17	Baby and adult diapers
18	Deleted
19	Bakery products including biscuits of all varieties, cakes, pastries, pizza-breads, other than those specified in any other Schedule
20	Baking powder, bread improver, cake gel, vinegar, wheat gluten and edible gelatin used for confectionery and ice creams
21	Batteries and parts thereof, dry cells, button cells, solar cells of all kinds, parts and accessories thereof including zinc calots and carbon rods
22	Beds, pillows and quilts made of cotton or silk cotton, <i>Bedsheets, Pillow cover and other made ups.</i> <sup>1</sup>
23	Binoculars, opera glasses, other optical telescope, astronomical instruments, microscopes, binocular microscope, magnifying glasses, diffraction apparatus and mounting including theodolite, survey

<sup>1</sup> Inserted vide Notification dated 04-05-2011 (w.e.f. 04-05-2011).

<b>SI No.</b>	<b>Description</b>
	instruments and optical lenses other than lenses for spectacles
24	Blasting gun powder and other mechanical explosives
25	Bleaching powder of all varieties and descriptions
26	Boards such as planner boards, graph boards, writing cum projecting boards, white mark ceramic steel dry wipe boards
27	Bulldozers, excavators, earthmovers, dumpers, dippers, pipe-layers, scrappers and the like, and parts and accessories thereof.
28	Deleted
29	Cables of all types, other than those specifically included in this Schedule or in any other Schedule
30	Cement including white cement and their substitutes and cement concrete mixture
31	Chinaware, porcelain ware and stoneware articles
32	Cigar cases and cigarette cases, pipe holders, tobacco pipes, cigarette filter and hookah
33	Cinematographic equipments including video cameras, projectors, over-head projectors, enlargers, plates and cloth required for use therewith, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides, paper, paper boards required for use therewith ?
34	Citronella oil
35	Clip boards, clutch pencil, black lead, date stamps, dusters, index file clips, pokers, office files of all kinds, paper cutter, black board, black board dusters
36	Deleted
37	Coconut products (other than sweets and confectionery and those specifically included under any other item in this Schedule)
38	Coffee powder including French coffee and coffee drink

<b>SI No.</b>	<b>Description</b>
39	Collapsible gates, rolling shutters whether operated manually, mechanically or electrically and their parts and grills made of iron and steels
40	Computer cleaning kit
41	Conduit pipe and its fittings
42	Confectionery including toffee, chocolate and sweets of all kinds, ice-candy, ice-cake, ice-jelly, kulfi and frozen confectionery, frozen desert, chewing gum, bubble gum and the like
43	Cooked food including beverages other than liquor, served in, or supplied from any- (a) hotel, (b) restaurant, (c) refreshment room, (d) club or (e) eating house
44	Cooking gas other than those specified elsewhere
45	Cosmetics and toilet articles that is to say, - Talcum powder, prickly heat powder, similar medicated body powder, shampoo of all varieties and forms, hair and body cleaning powder of all kinds, sandal wood oil, ramachom oil, cinnamon oil, perfumes, scents, snow and cream, eau de cologne, solid colognes, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles (not including talcum powder), complexion rouge, bleaching agents, hair oil, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, eye liners, eye lashes and body deodorants
46	Cushion, mattress, pillows, seat cover and other articles made wholly or partly of artificial or synthetic resin or plastic foam or rubber foam
47	Chemicals including Caustic Soda, Caustic Potash, Soda ash, bleaching powder, Sodium bi-carbonate, Sodium hydrosulphite, Sulphate of alumina, Sodium nitrate, Sodium acetate, Sodium Sulphate, acid Slurry, trisodium phosphate, Sodiumtripoly phosphate, Sodium Silicate, Sodium metasilicate, Carboxy methylcelluiose, Sodium Sulphide, acetic acid, Sodium bi-Sulphite, oxalic acid, Sodium thio-Sulphate, Sodium Sulphate, Sodium alginate, benzene, critic acid, diethylene glycol, Sodium nitrite, hydrogen peroxide, accetal dehyde, Pentaenythate, Sodium formate, chemical components and mixtures

<b>SI No.</b>	<b>Description</b>
	and all other chemicals not specified elsewhere in this Schedule or in any other Schedule
48	C.P. accessories
49	Deccan hemp products other than deccan hemp fibre
50	Detergents whether cake, liquid or powder, toilet soap, washing soap, laundry brighteners, abir, blue, stain busters, stain removers and all kinds of cleaning powder and liquids
51	Dextrose monohydrate or powder for food drink having dextrose monohydrate as major ingredient
52	Diesel locomotive and parts and accessories thereof
53	Doors, windows, ventilators, partitions, stands, ladders, etc. made of any materials
54	Dry fruits, nuts and kernel such as almond, pistha, dry grapes, figs, apricots, walnut, cashew kernel other than those specified elsewhere in this Schedule
55	Duplicating machines , photo copying machines, reprographic copiers including roneo machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith
56	Dehydrated vegetables and vegetable, mushrooms, Processed vegetables
57	Electric motors, spare parts and accessories
58	Electrical domestic and commercial appliances including - food processors like mixer, grinder, ovens, frying pans, roti-maker, rice cooker, deep fat frier, curd maker, hot food cabinet, water heater including immersion heater, electric kettle, electric knife, cooking ranges, washing machine, dish washer, electric iron, electric hair drier, electric hair remover, shavers, electric time switches, mechanical timers, vacuum cleaner, water purifier, drier, coffee roasting appliances, floor polishers, massage apparatus, sharpeners, bending

SI No.	Description
	machines other than those specifically included under any other entry in this Schedule or in any other Schedule
59	Electrical goods of all kinds used in the generation, transmission, distribution or in the connection with the consumption of electricity, including all kinds of transformers, inverters, voltage stabilizers, wires and cables, holders, plugs, sockets, switches, cappings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, panel boards, distribution boards, electrical relays, single phasing preventers, wooden plugs, lighting arresters, electrical earthenware and porcelainware, circuit breakers, starters, chokes, power supply indicators, winding wires and strips, jointing materials, heating elements, general lighting system(GLS) lamps, bulbs, tubes, light fittings, chandeliers and their shades, fans, air circulators, protectors, stands, fixtures, fittings, bettens, brackets, sound or visual signaling apparatus such as bells, sirens, indicator panel, burglar or fire alarms other than those specifically included under any other entry in this Schedule or in any other Schedule.
60	Electronic goods (i) electronic systems, instruments, apparatus and appliance including television, audio & video cassette tape recorder, compact disc writer, audio & video cassettes, audio & video magnetic tapes, video cassette players, automatic teller machines, music systems, amplifier, graphic equalizer, synthesizer, tuner, tape deck, record player, record changer, compact disc player, speaker, sales register; (ii) components, spare parts and accessories thereof including cathode ray tube, electronic wires, sleeves, castings, cappings, cables, switches, plugs, holders, jacks, connectors, chokes, starters, relays, fuses, head cleaners and lubricants of all kinds other than those specifically included in any other entry in this Schedule or in any other Schedule
61	Electroplated nickel, chromium silver or german silver goods
62	Empty gas cylinders
63	Fax machines and their parts and accessories

SI No.	Description
64	Fibreglass sheets and articles made of fibreglass other than those specifically included in this Schedule or in any other Schedule
65	Fire fighting equipments and devices
66	Fire works including coloured matches
67	Floor and wall tiles of all varieties (i) Ceramic tiles, glazed floor, roofing and wall tiles; (ii) Cuddappah stone slabs; (iii) (a) Granite blocks (rough or raw); (b) Polished granite slabs, including tomb stones, monument slab and head stone; (iv) Black stone, kota stone or any other natural stone, (v) Marbles, that is to say,-(a) Marble boulders or lumps, (b) Marble slabs (c) Marble chips (d) Marble dusts (e) Marble floor tiles and wall tiles (f) Other articles made of marbles (vi) Mosaic tiles, chips and powder
68	Floor coverings, that is to say, (i) carpets, durries, druggets, kalins, galichas, carpetry and rugs whether tufted, piled or otherwise whether made from cotton, silk, synthetic or other fibres, whether machine made, handmade or made on handlooms but excluding jute carpets, coir carpets or mattings, handmade or handloom made woven durries and jamakkalams; (ii) Laminated, impregnated or coated matting materials such as linoleum including PVC(vinyl) materials
69	Foam rubber products, plastic form products, or other synthetic foam products of every description including; (i) sheets; (ii) cushions (iii) pillows and (iv) mattresses
70	Food - (i) Ready to serve foods and food preparations including instant foods, chatnis, sauces, marmalades, sweets and sweet meats, confectionery, chocolates, toffees and savories like chips and popcorn; (ii) Sweets made of groundnuts, gingilly, (iii) Semi-cooked or semi-processed food stuffs like coconut milk, coconut milk powder, food mixes, noodle, vermicelli and macaroni including spaghetti and cornflakes, vegetative and animal preparation sold in sealed container; (iv) Food colours, essences of all kinds and powders or tablets used for making food preparation;
71	Footwear of all kinds excluding moulded plastic footwear, hawai

SI No.	Description
	chappals and straps
72	Fruit oils like - (i) grape oil, orange oil, lemon oil, lime oil, carrot oil etc (ii) Leaves oil such as mint oil, curry leaf oil etc.
73	Fruits sold in preserved form
74	Fur, skins with fur, and articles made of fur, skin and leather
75	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
76	Furniture made from any material whether sold in assembled or unassembled form and ready to assemble, and parts thereof. Explanation: - Slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item.
77	Garden and beach umbrellas and parts thereof
78	Garnet sand
79	Gas cylinders, gas stove, burners and other accessories thereof
80	Gases, liquefied or not, other than those specifically mentioned in this Schedule or in any other Schedule
81	Glass and glassware other than those specified elsewhere in this Schedule or in any other Schedule
82	Glycerin
83	Hair - (i) Human hair, (ii) Wigs
84	Deleted
85	Handlooms Machinery and parts and accessories thereof
86	Helmets

<b>SI No.</b>	<b>Description</b>
87	Hollow polyester fibre
88	[Deleted] <sup>1</sup>
89	Instant tea and instant coffee
90	Insulated flexible air ducts made of PVC or other materials
91	Internal combustion engine, marine engine, diesel engine, oil engine, generators, their spare parts, other than those specifically mentioned in this Schedule
92	Ivory, rosewood and sandalwood articles
93	Jute-cum-polypropylene coverings
94	Key chains and key holders
95	Kitchenware including crockery, cutlery, non-stick wares, heat resistant cookware, cook and serve ware to keep food warm, casseroles, pressure stoves, gas stoves, ovens ( <i>Deleted</i> ) <sup>1</sup> and similar home appliances not coming under any other entry in this Schedule or in any other Schedule
96	Laboratory reagents, disinfectants
97	Laminated board of sheet of all varieties and description including expanded polystyrene of all kinds of mica, sunmica, formica, decolam, copper-clad board or sheet
98	Leather goods
99	Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam
100	Light roofing sheets (obtained by immersing paper mat in bitumen)
101	Lighters of all kinds including spark lighters

<sup>1</sup> Deleted the item water filter vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted in Sl. No.187 of schedule II(b).

<b>SI No.</b>	<b>Description</b>
102	<i>[Deleted]<sup>1</sup> Liquefied Petroleum Gas other than for domestic use<sup>2</sup></i>
103	Locks, padlocks and keys (all kinds)
104	Low sulphur heavy stock (LSHS)
105	Lubricants
106	(i) Machinery of all kinds (other than those specifically mentioned in this Schedule) worked by (i) electrically (ii) Nuclear power (iii) Hydro-dynamic and steam power (iv) Diesel or petrol (v) Furnace oil (vi) Kerosene (vii) Coal including coke and charcoal (viii) Any other form of fuel or power (including human or animal labour) (ix) Parts and accessories of machineries and tools used with the machineries mentioned in sub-items (i) and (iii) above (x) <i>All kinds of 'Bearings'</i> . (xi) <i>Handloom machinery and parts &amp; accessories thereof.</i> <sup>3</sup>
107	Maize products that is to say - liquid glucose, dextrose, monohydrate, malto dextrine, glucose 'D', maize gluten, maize oil, hydrol corn steep liquor
108	Measuring devices such as (i) vernier caliper, screw gauge, depth gauge, coating thickness gauge, dial indicator, outside micro meter, mitutoya cylinder gauge, precision thread rick guage, precision ply gauge, colour comparator, water meters, gas meters, industrial thermometers, parts and accessories thereof; (ii) weighing machines of all kinds including platform scales, weigh bridges, counter scales, spring balances, weighing scales and balances, parts and accessories of such machines and weights used therewith (iii) dipping measures, metric pouring measures, conical measures, cylindrical measures (iv) meter scales, measuring tapes, steel yards and survey chains
109	Sea food, egg, fruits and vegetables preserved and sold in airtight containers
110	Mercury

1 Deleted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and the item Liquefied Petroleum Gas for domestic use and shifted in schedule II (a) at Sl. No. 35

2 Inserted the words 'other than for domestic use' vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

3 Inserted the items at (x) and (xi) vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

SI No.	Description
111	Menthol
112	Metallic products other than those specified elsewhere in this Schedule or in any other Schedule
113	Micro cellular rubber
114	Milk products including condensed milk, ghee, panner, cheese including <i>cottage cheese</i> <sup>1</sup> , butter, butter oil, ice creams, margarine, whether or not bottled, canned or packed <sup>1</sup>
115	Mosquito repellents including electric or electronic mosquito repellents, gadgets and insect repellents, devices and parts and accessories thereof
116	Motor coolant, solvent oil and transformer oil
117	Motor vehicle, chassis of motor vehicles, motorcycles, motor combinations, motor scooter, mopeds, motorettes, three wheelers, motor vessels, motor engine, trailers, motor bodies built on chassis of motor vehicles and bodies build on motor vessels, components, spare parts and accessories thereof
118	Motor, operated electrically or otherwise, and pump operated with or without motor, including spare parts, components and accessories of such motor and pump
119	Musical instruments, electrical and electronic
120	Deleted
121	Maize starch, maize gem
122	Naphtha
123	Natural & synthetic essential oils not elsewhere specified in this Schedule or in any other Schedule
124	Non-alcoholic beverages and their powders, concentrates and tablets including (i) aerated water, soda water, mineral water, water sold in sealed containers or pouches, (ii) soft drinks, (iii) health drinks of all

<sup>1</sup> Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

SI No.	Description
	varieties, (iv) other non-alcoholic beverages; not falling under any other entry in this Schedule or in any other Schedule
125	Office machines, equipments and apparatuses including franking, address-printing, tabulating, cash registering, cheque writing, accounting, statistical, indexing, punching machines, stapler machines, card punching and paper shredding machines and apparatuses; paper pins, pen stands, pencil lead, permanent makers, refill leads, stamp racks, stapler pins, rulers of all kinds, gulli pins and pin studs
126	Optical goods, that is to say - sun glasses, goggles and frames including attachment, parts and accessories thereof
127	Pyrogenic metal powders
128	Paints, lacquers, polishes and enamels not otherwise specified in this Schedule, including powder paints, stiffpaste paints and liquid paints; (ii) Colours (iii) Pigments, including water pigments and leather finishes; (iv) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints; (v) Varnishes, french polish, bituminous and coaltar blacks; (vi) Cellulose lacquers, nitro cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms; (vii) Turpentine oil, bale-oil, white oil (viii) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whate oil and tung oil; (ix) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing preparations for facades, indoor walls, false ceiling or the like; (x) Primers of all kinds (xi) All other materials used in painting and varnishing such as paint brushes, paint removers and stainers of all kinds and the like ?
129	Pan masala, pan chutney, scented supari and the like
130	Paper envelopes whether printed or not, pulp moulded products such as eggs tray and other paper products, <i>Pens of all kinds including refills.</i> <sup>1</sup>

1. Inserted vide Notification dated 04-05-2011 (w.e.f. 04-05-2011)

SI No.	Description
131	Paraffin wax - food grade standard
132	Perambulator including push chair for babies and spare parts, accessories and components thereof
133	Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, films including x-ray films and film packs and plates, X-ray machine, scanners, medical imaging equipments, chemicals used in the photographic development and printing process, paper and cloth, photo albums, stamp, photo frames, photo mounts and other parts and accessories required for use therewith.
134	Plaster of paris
135	Plastics sheets and articles made from all kinds and all forms of plastic including articles made of polythene, polyvinyl chloride, poly propylene, polyesterene and the like materials, but excluding those specified in any other Schedule.
136	Playing cards of every description, <i>Greetings cards, invitation card, and visitors cards (both blank and printed), humour card, picture card, picture posts cards.</i> <sup>1</sup>
137	Plywood, veneer plywood, hard board, particle board, block board, insulation board, laminated board, batten board, hard or soft wall ceiling, floor boards, and similar boards of wood of all kinds, whether or not containing any material other than wood; (i) All other non-soft boards or insulating material made of any other material other than wood
138	Pollution control equipments, namely:- (i) Water pollution control equipments - Coarse screen / micro screen (stainless steel/ mild steel), Rotary screen / comminutor (stainless steel / detritor), Racker arms, weirs, paddles, motor with reduction gear arrangements intended for clarifiers for liquid waste treatment, surface aerators/ floating aerators and accessories, diffuses of all types for supply of air in liquid waste treatment, radial arms and accessories for trackling filters, demineraliser for effluent treatment, synthetic packing media for trackling filters, packed bed columns / towers for effluent

<sup>1</sup> Inserted vide Notification dated 04-05-2011 (w.e.f. 04-05-2011)

SI No.	Description
	treatment, headers and laterals with accessories for trickling filters, digesters, gas meters and electrical heaters for digesters, gas holding tanks for digesters.
139	Power driven pumps for liquids and liquid elevators whether or not fitted with a measuring device excluding centrifugal pumps, monoblock pump sets, submersible pumps and parts and accessories which are actually adapted for use with pumps and valves
140	Power factors and shunt capacitors of all kinds
141	<i>Packing cases and materials</i> <sup>1</sup> including cork sheets, gunny bags, HOPE / PP woven strips, HDP / PP Circular strips and woven fabrics Hessian cloth, Hessian based paper, polythene and Hessian based paper, high density polythene fabric based paper and bituminised water proof paper, jute twine, polythene and plastic bags including LDPE plastic bags for milk pouches. Tin containers, shocks, tea chests waste paper, wooden boxes, wooden shavings, wooden cable drums or other materials notified by Govt. in this behalf (Explanation:- planks panels, battens when assembled will form tea chest or packing cases will come under packing cases for the purpose of this entry
142	Petrochemicals (other than industrial inputs)
143	Petrol and diesel additives
144	Petroleum products other than specified in any other Schedule
145	(1) (A) Pollution control equipments, Instrumentation (B) B.Oc incubator (C) C.oc apparatus, Ion analyzer, (2) Air pollution control equipments- filters (fabric filters, bag filter, vaccum filter), Electrostatic precipitators, cyclones, wet scrubbers, partical analyzer (So <sub>2</sub> , CO, Nox, Sox, Hydro Carbons, Chlorine, Fluorine etc. ) personal samplers, detectors (for grass), high volume sampler, pressure gauges, timber, filter head assembly, pitet tube, sampling train (for ambient / stack air quality monitoring) smoke meter, mist eliminator
146	Deleted

1. Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

<b>SI No.</b>	<b>Description</b>
147	Rain coat, tarpaulin and products of waterproof cloth, rexin and PVC cloth.
148	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts
149	Rough synthetic gem boules ?
150	RTS grills
151	Rubber products, synthetic rubber products and products of mixture of rubber and synthetic rubber including tread rubber not elsewhere mentioned in this Schedule or in any other Schedule
152	Saccharine
153	Saffron
154	Sanitary towels, sanitary napkins, beltless napkins and tampous baby diaper, baby nappies, disposable diapers
155	Scientific instruments and lab equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments and mechanical instruments
156	Shaving set, safety razor, razor blades, razor cartridge, shaving brush, shaving cream, shaving soap, after shave lotion.
157	Shoe polish including shoe wax, cream and whitener
158	Silverware
159	Sound transmitting equipments including loudspeakers, Dictaphones, amplifiers and similar apparatus for recording and reproducing sound and spare parts and accessories thereof
160	Soya milk
161	Deleted
162	Stainless steel sheets not falling under declared goods
163	Spirulina products and other supplemental diet products in the form of pills, powders, capsules, etc.
164	Stainless steel products excluding utensils

SI No.	Description
165	Strong room or vault doors and ventilators, armoured or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffer, safe deposit lockers and locker cabinets
166	Studio backgrounds including lighting control reflectors, tri -reflector, modifiers, backgrounds, curtains backgrounds etc.
167	Suit cases, briefcases, attache cases, dispatch cases, trunks, purses, hand bags, vanity bags, vanity cases and vanity boxes
168	Synthetic gems
169	Tabulating, calculating machines, parts and accessories thereof
170	Tailoring materials, namely: needles, scissors, hooks, buttons, zips, buckles, measuring tape and stick, collars and collar bones, horn buttons, indent hooks and eyes, jean buttons, knitting pins, long stitch kits, MS coated button / stars, zip fasteners, zippers, cuff links, crochet hooks
171	Tanning barks
172	Telecommunication apparatus and ribbons used therewith not falling under any other entry in this Schedule or in any other Schedule.
173	Television sets and component parts and accessories thereof
174	Timber including Casurina and Eucalyptus timber. Explanation : Timber includes all kinds of wood, standing trees, logs, planks, rafters of any size or variety other than those coming under any specified entry in this Schedule or in any other Schedule
175	Wear parts such as twist drills, taps, reamers, spanners, screw-drivers, files, cutting pliers, hammers, cutters, dies, button bits, tungsten, carbide wear parts, ceramic industrial wear parts and the like
176	Tooth paste, tooth powder (whether medicated or not), tooth brush and other dentifrices, mouth washes and deodorants
177	Torch light and bulbs
178	Electronics toys, <i>Toys costing above Rs. 50/- (Rupees fifty) only.</i> <sup>1</sup>

<sup>1</sup> Inserted vide Notification dated 04-05-2011 (w.e.f. 04-05-2011)

SI No.	Description
179	Transport equipments other than those specifically mentioned in this Schedule
180	Typewriters, typewriter ribbon used therewith, whether or not in spools, correction fluids and spare parts
181	Tyres and tubes other than-those for bicycles, tri-cycles, cycle rickshaws and wheel-chairs; flaps
182	Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice buckets or boxes, tins and receptacles to keep food or beverages or other articles hot or cold and components and accessories thereof .
183	Vegetable, mineral and other preparations, tonics, food supplements, appetizers, dietical foods and all other preparations for human consumption in liquid, pill, powder forms, whether prepared according to pharmacopial standards of otherwise, other than those specified elsewhere in this Schedule
184	Vinegar
185	Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical-timers, time-records, auto print time punching clocks, time-registers, instrument panel clocks of all kinds including all such electronic devices, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps
186	Water - distilled water, medicinal water, ionic water, battery water, de-mineralised water
187	Water filter of all varieties and descriptions
188	Water proofing, damp proofing and weather proofing compounds
189	Water supply and sanitary equipments and fittings of every description including storage tanks, sinks, wash basins, wash basin pedestals, taps, pipe-fittings, bath showers, bidets, water closet pans, flushing cisterns,

	urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof
190	Welding rods <i>and electrodes</i> <sup>1</sup>
191	Wireless reception instruments and apparatus, transistor radio, radio, radiograms and transistors and components thereof including all electrical valves, accumulators, amplifiers and loud speakers which are used exclusively in such instruments and apparatus.
192	Yeast-fresh, dried or compressed; yeast extract-paste of powder and yeast cell wail
193	Miscellaneous items not covered in any other Schedule

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1. Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

**Schedule II (c)**  
**List of goods taxable @ 2%<sup>1</sup>**

SI No.	Description
1	Gold, Silver and other precious metals
2	Articles of gold, silver and precious metals including jewellery made from gold, silver and precious metals
3	Precious stones

**[ Schedule II (c) (i)**  
**List of goods taxable @ 1.5%**

SI No.	Description
1	Liquified Petroleum Gas for domestic use

**Schedule II (d)**

**List of goods which are to be kept outside VAT and taxable at the first point of sale within Tripura at such rates as may be specified by the Government from time to time by notification in the Official Gazette.**

SI No	Description
1.	Aviation gasoline, Aviation turbine fuel and all other varieties of fuel for air crafts
2.	Diesel
3.	Liquor
4.	<i>[Deleted]<sup>2</sup></i>
5.	Molasses
6.	Narcotics
7.	Petrol

1. Enhanced the rate of Tax vide Notification dated 07-05-2011 (w. e. f. 07-05-2011)
2. Deleted the item Lottery tickets vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

**Schedule III**  
**Exempted goods**

SI No.	Description
1	i) Agricultural implements manually operated or animal driven. ii) All seeds not mentioned elsewhere other than oilseeds.
2	Aids and implements used by handicapped persons
3	Aquatic feed, poultry feed, animal feed including supplement and husk of pulses, concentrate and additives, wheat bran, grass, hay and straw.
4	Betel leaves
5	Books, periodicals and journals including Maps, Chart and Globe.
6	Charkha, Ambar Charkha ; handlooms and handloom fabrics and Gandhi Topi,
7	Charcoal
8	Coarse grains other than paddy, rice and wheat
9	Candoms and contraceptives
10	Cotton and silk yarn in hank
11	i) Curd, Lussi, butter milk and separated milk ii) Cottage Cheese
12	Earthen pot
13	Electrical energy
14	Firewood
15	Fishnet, fishnet fabrics, fish seeds / prawn / shrimp seeds, <i>mosquito net</i> <sup>1</sup>
16	Fresh milk and pasteurised milk
17	Fresh plants, saplings and fresh flowers
18	i) Fresh vegetables & fruits ii) Flour, atta, maida, suzi and besan etc.

1. Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

SI No.	Description
19	i) Garlic and ginger
	ii) Gur, jaggery and edible variety of rub gur.
20	i) All bangles (except those of precious metals).
	ii) Goods taken under customs bond for re-export after manufacturing or otherwise.
21	Human blood and blood plasma <i>including blood components</i> <sup>1</sup>
22	i) Indigenous handmade musical instruments
	ii) Item covered by PDS (except kerosene).
23	i) Kumkum, bindi, alta and sindur
	ii) Khadi garments/ goods and made ups.
24	Meat, fish, prawn and other aquatic products when not cured or frozen; eggs and livestock.
25	National flag
26	i) Organic manure
	ii) De-oiled cake
27	Non-judicial stamp paper sold by Government Treasuries ; 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
28	Raw wool
29	Semen including frozen semen
30	Silk worm laying, cocoon and raw silk
31	i) <i>Slate and slate pencils</i>
	ii) <i>Sugar manufactured or made in India and khandsari</i> <sup>2</sup>
32	<i>(A) Textiles fabrics made wholly or partly of cotton, rayon, artificial silk or wool, manufactured or made in India other than those specified elsewhere in any other schedule.</i>
	<i>(B) Tender green coconut</i> <sup>3</sup>

1 Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

2, 3 Renumbered and inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

SI No.	Description
33	(i) Toddy, Neera and Arak <sup>1</sup>
34	Unbranded / branded bread except pizza bread containing any type of fruit or vegetable
35	Salt
36	Water other than – i) aerated, mineral, distilled, medicinal, ionic, battery, de- mineralised water, and ii) water sold in sealed container
37	i) Prasadam, bhog or mahabhog by religious institutions ii) Papad.
38	Rakhi
39	Religious pictures not for use as calendar
40	Sacred thread, commonly known as yagyopavk
41	Chalk stick
42	Idols made of clay
43	Coconut in shell & separated kernel of coconut other than kopra
44	Handicrafts
45	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known Khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
46	Unprocessed green leaves of tea
47	Paddy, rice, wheat and pulses.
48	<i>Kerosene Oil sold through PDS.</i> <sup>2</sup>

1 Renumbered vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

2 Inserted vide Notification dated 28-07-2008 (w.e.f. 28-07-2008)

## Schedule IV

### Negative list of items of capital goods for input tax credit

SI No.	Description
1	Civil structure and immovable goods or properties.
2	Building material used in construction activity (Tax credit will be available to contractors for their transactions)
3	Vehicles of all types
4	Office equipment.
5	Furniture, fixture including electrical fixtures and fittings.
6	Capital goods purchased prior to the appointed day (Date of commencement of VAT Act)

## Schedule V

### Tax Invoices, Credit Notes and Debit Notes.

SI No.	Description
1	A tax invoice as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:
	(a) the words “ tax invoice” written in a prominent place;
	(b) the commercial name, address, place of business, and the taxpayer identification number of the taxable person making the supply;
	(c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;
	(d) the individualized serial number and the date on which the tax invoice is issued;
	(e) a description of the goods or services supplied and the date on which the supply is made;
	(f) the quantity or volume and the unit price of the goods supplied; and
	(g) the rate and total amount of the tax charged, the consideration for the supply exclusive of tax and the consideration inclusive of tax.
2.	A credit note as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:
	(a) the words “ credit note “ in a prominent place;
	(b) the commercial name, address, place of business, and the taxpayer identification number of the taxable person making the supply;
	(c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;
	(d) the date on which the credit note was issued;
	(e) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference;

<b>SI No.</b>	<b>Description</b>
	<p>(f) a brief explanation of the circumstances giving rise to the issuing of the credit note; and</p> <p>(g) information sufficient to identify the taxable supply to which the credit note relates.</p>
3	A debit note as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:
	(a) the words “ debit note “ in a prominent place;
	(b) the commercial name, address, place of business, and the taxpayer identification number of the taxable person making the supply;
	(c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;
	(d) the date on which the debit note was issued;
	(e) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference;
	(f) a brief explanation of the circumstances giving rise to the issuing of the debit note; and
	(g) information sufficient to identify the taxable supply to which the debit note relates.

## Schedule VI

### *List of goods taxable @ 5%*<sup>1</sup>

#### List of Industrial inputs

SI No.	Description
1	Animal including fish fats, oils, crude, refined or purified
2	Glycerol, crude, glycerol waters and glycerol lyes
3	Vegetable waxes, bees wax etc.
4	Animal or vegetable fats boiled, oxidised, dehydrated etc.
5	Liquid glucose (non-medicinal), Dextrose syrup
6	Denatured ethyl alcohol of any strength
7	Manganese ores and concentrates
8	Copper ores and concentrates
9	Nickel ores and concentrates
10	Cobalt ores and concentrates
11	Aluminium ores and concentrates
12	Lead ores and concentrates
13	Zinc ores and concentrates
14	Tin ores and concentrates
15	Chromium ores and concentrates
16	Tungsten ores and concentrates
17	Uranium or thorium ores and concentrates
18	Molybdenum ores and concentrates
19	Titanium ores and concentrates
20	Niobium, tantalum, vanadium or zirconium ores and concentrates
21	Precious metal ores and concentrates

<sup>1</sup> Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and also enhanced rate of tax w.e.f.04-05-2011.

SI No.	Description
22	Other ores and concentrates
23	Granulated slag (slag sand) from mfg. of iron or steel
24	Benzole
25	Toluole
26	Xylole
27	Napthalene
28	Phenols
29	Creosole oils
30	Normal Paraffin
31	Butadine
32	Bitumen
33	Fluorine, chlorine, bromine and iodine.
34	Sulphur, sublimed or precipitated, colloidal sulphur
35	Carbon (carbon blacks & other forms of carbon)
36	Hydrogen, rare gases & other non-metals.
37	Alkali or alkaline earth metals
38	Hydrogen chloride
39	Sulphuric acid and anhydrides
40	Nitric acid, sulphonitric acids
41	Diphosphorous penataoxide, phosphoric acid etc.
42	Oxides of boron, boric acids
43	Halides and halide oxides of non-metals
44	Sulphides of non-metals
45	Ammonia, anhydrous
46	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash)

SI No.	Description
47	Hydroxide and peroxide of magnesium.
48	Aluminium hydroxide
49	Chromium oxides and hydroxides.
50	anganese oxides.
51	Iron oxides and hydroxides
52	Cobalt oxides and hydroxides
53	Titanium oxides.
54	Hydrazine & hydroxylamine and their inorganic salts.
55	Fluorides, fluorosilicates etc.
56	Chlorides, chloride oxides
57	Chlorates and perchlorates, Bromates etc.
58	Sulphides, Poly sulphides.
59	Dithionites and sulphonylates.
60	Sulphites, thiosulphates
61	Copper sulphate
62	Nitrites, nitrates
63	Phosphinates, phosphonates etc.
64	Carbonates, peroxy carbonates.
65	Cyanides, cyanide oxides.
66	Fulminates, cyanates and thiocyanates.
67	Borates, peroxyborates
68	Sodium dichromate.
69	Potassium dichromate.
70	Radioactive chemical elements.
71	Isotopes and compounds.

<b>SI No.</b>	<b>Description</b>
72	Compounds, inorganic or organic of rare earth metals.
73	Phosphides, whether or not chemically defined.
74	Calcium carbides.
75	Ethylene, Propylene.
76	Cyclic Hydrocarbons.
77	Halogenated derivatives of Hydrocarbons.
78	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons.
79	Methanol
80	Di-Ethylene Glycol, Mono-Ethylene Glycol
81	Cyclic alcohols
82	Halogenated, sulph-honated derivatives of products.
83	Ethers, ether-alcohols, ether-phenols etc.
84	Expoxides, epoxyalcohols, epoxyethers.
85	Ethylene Oxide
86	Acetals and hemiacetals.
87	Aldehydes whether or not with other oxygen function.
88	Halogenated, sulphonated, nitrated derivatives of phenols alcohols.
89	Saturated acyclic monocarboxylic acids.
90	Unsaturated acyclic monocarboxylic acids.
91	Polycarboxylic acids.
92	Carboxylic acids.
93	Phosphoric ester and their salts.
94	Esters of other inorganic acids.
95	Amine-function compounds.
96	Oxygen - function amino-compounds.

<b>SI No.</b>	<b>Description</b>
97	Quaternary ammonium salts and hydroxides.
98	Carboxamide-function compounds.
99	Carboxamide-function compounds including saccharin and its salts.
100	Nitrile-function compounds.
101	Diazo- Azo- or azoxy-compounds.
102	Organic derivatives of hydrazine or of hydroxylamine.
103	Organo-sulphur compounds.
104	Ethylene Diamine Tetra Acetic Acid.
105	Heterocyclic compounds with oxygen heteroatom (s) only.
106	Heterocyclic compounds with nitrogen heteroatom (s) only.
107	Nucleic acids and their salts.
108	Sulphonamides.
109	Glycosides, natural or reproduced by synthesis and their salts.
110	Vegetable alkaloids, natural or reproduced by synthesis and their salts
111	Tanning extracts of vegetable origin.
112	Synthetic organic tanning substances.
113	Colouring matter of vegetable or animal origin.
114	Synthetic organic colouring matter.
115	Colour cakes.
116	Glass frit and other glass.
117	Other
118	Printed driers.
119	Printing ink whether concentrated or solid.
120	Casein, Caseinates.
121	Enzymes, Prepared enzymes.

<b>SI No.</b>	<b>Description</b>
122	Artificial graphite.
123	Activated carbon.
124	Residual lyes from mfg. of wood pulp.
125	Rosin and resin acids and derivatives.
126	Wood tar, wood tar oils.
127	Finishing agents, fixing of dye-stuffs.
128	Prepared rubber accelerators.
129	Reducers and blanket wash/roller wash.
130	Reaction initiators, reaction accelerators.
131	Mixed alkylbenzenes.
132	Chemical elements doped.
133	Industrial monocarboxylic fatty acids.
134	Retarders.
135	LLDPE/LDPE
136	HOPE
137	Polymers of propylene.
138	PVC
139	Acrylic polymers.
140	Polyacetals.
141	Polythene chips
142	Polyamides.
143	Amino-resins, polyphenylene oxide.
144	Silicons.
145	Petroleum resins.
146	Cellulose and its chemical derivatives.

<b>SI No.</b>	<b>Description</b>
147	Natural polymers.
148	Ion- ex changers based on polymers.
149	Self-adhesive plates, sheets, film, strip of plastics.
150	Flexible plain films.
151	Articles for conveyance or packing of goods of plastics.
152	Natural rubber, balata, gutta percha.
153	Synthetic rubber and factice derived from oils.
154	Reclaimed rubber.
155	Compounded rubber, unvulcanised.
156	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp
357	Cartons, Boxes.
158	Paper printed labels, paperboard printed labels.
159	Paper self-adhesive tape.
160	Partially oriented yam, polyester texturised yarn.
161	Polyester Staple Fibre & Polyester Staple Fibre Fill.
162	Polyester Staple Fibre waste.
163	Sacks and bags, of a kind used for packing of goods.
164	Carboys, bottles, jars, phials of glass.
165	Stoppers, caps and lids.

**Schedule VII**  
***List of goods taxable @ 5%***<sup>1</sup>  
**List of I.T Products**

SI No.	Description
1	Word processing machines, Electronic typewriters
2	Microphones, multimedia speakers, headphones etc.
3	Telephone answering machines, Cell phone
4	Prepared unrecorded media for sound recording
5	Deleted.
6	IT software or any media.
7	Transmission apparatus other than apparatus for radio or T.V broadcasting
8	Radio communication receivers, Radio Pagers
	i) DVD (Digital Versatile Disc) & CD (Compact Disc).
9	Aerials, antennas and parts
10	LCD Panels, LED panels and parts.
11	Electrical capacitors, fixed, variable and parts
12	Electronic calculators
13	Electrical resistors
14	Printed Circuits
15	Switches, Connectors, Relays for up to 5 amps
16	D ATA/Graphic Display tubes, other than Picture tubes and parts
17	Diodes, transistors & similar semi-conductor devices

<sup>1</sup> Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and also enhanced rate of tax w.e.f.04-05-2011.

<b>SI No.</b>	<b>Description</b>
18	Electronic Integrated Circuits and Micro-assemblies
19	Signal Generators and parts
20	Optical fibre cables
21	Optical fibre and optical fibre bundles, cables
22	Liquid Crystal devices, flat panel display devices and parts
23	Computer systems and peripherals, Electronic diaries
24	Cathode ray oscilloscopes, Spectrum analysers, Signal analysers.
25	Parts and Accessories of HSN 84.69, 84.70 & 84.71
26	D C Micromotors, Stepper motors of 37.5 watts.
27	Parts of HSN85.01
28	Uninterrupted power supply
29	Permanent magnets and articles
30	Electrical apparatus for line telephony or line telegraphy.

### ***Schedule VIII***<sup>1</sup>

#### ***List of goods taxable @ 5%***

<b>No.</b>	<b>Description of goods</b>	<b>Rate of Tax</b>
1	<i>Raw Jute</i>	5%
2	<i>Raw Hides and skins</i>	5%
3	<i>Bamboo converted to sticks for manufacture of Agarbathi (Exempted)</i> <sup>2</sup>	
4	<i>Raw rubber, latex, Dry ribbed Sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, prescribed latex, latex concentrate, centrifugal latex, dry crepe rubber; dry rubber; block rubber crumb, skimmed rubber and all other qualities and grades of latex.</i>	5%

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1 Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and also enhanced rate of tax w.e.f. 07-09-2011.

2 The payment of VAT on the sale of the item at Sl. No.3 has been exempted w.e.f. 24-01-2009 vide Notification No. F. 1-4 (1)/TAX/2005 dated 24-01-2009.