

## SCHEDULE – II

### PART-B

Goods in respect of which tax is leviable at all points of sale at the Rate of 4%

(See sub-section (1) of Section 9 and Sub Section (2) of Section 13)

Sl. No.	Sub-entry	Description of goods	“HSN” Code means “Harmonised System of Nomenclature”
(1)	(2)	(3)	(4)
1.		Agarbatti or Incense sticks, Dhupkathi or Dhupbagt, dhoop, sambrani, lobhana or other havan samagri	33.07
2.		Agricultural implements not operated manually or not driven by Animal	84.32
3.		All equipments for communications such as Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) etc and spare parts, accessories thereof.	85.17
4.		All processed fruits, vegetables etc. including fruit jams, jelly, pickles, fruit squashes, paste, fruit drinks and fruit juices (whether in sealed containers or otherwise)	
5.		All intangible goods like copyright, patent, REP licence, etc.	
6.		All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles	
	1	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	69.01
	2	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, Refractory Monolithic, other than those of siliceous fossil meals or similar siliceous earths	69.02
	3	Ceramic building bricks, flooring blocks support or filler tiles and the like	69.04
7.		All types of Yarn other than Cotton and Silk Yarn in Hank and Sewing Thread	
	1	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retain packages	33.06
	2	Yarn of carded wool, not put up for retail sale	51.06
	3	Yarn of combed wool, not put up for retail sale	51.07
	4	Yarn of fine animal (carded or combed), not put up for retail sale	51.08
	5	Yarn of wool or fine animal hair, put up for retail sale	51.09
	6	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	51.1
	7	Flax yarn	53.06
	8	Yarn of jute or of other textile bast fibers of heading 5303	53.07
	9	Yarn of other vegetable textile fibers; paper yarn	53.08
	10	Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	68.12
	11	Glass fibers (including glass wool) and articles thereof (for example, yarn, woven fabrics) : Slivers, rovings, yarn and chopped strands	70.19
8.		All utensils including aluminium and stainless steel utensils including pressure	76.15

	cookers / pans but excluding utensils made of gold, silver or precious metals	
9.	Animal Hair – but to be a part of entry of skin & hide of raw wool	
10.	Arecanut powder and betel nut	8.02
11.	Aviation Turbine Fuel sold to a Turbo-Prop Aircraft	
12.	Bamboo and cane including bamboo splints and sticks	14.01
13.	Bearings	84.82
	1 Parts suitable for use solely or principally with the engines of heading 8407 or 8408	84.09
	2 Ball or roller bearings, and parts thereof	84.82
	3 Transmission shafts (including camshafts and crankshafts) and cranks; bearing housings, housed bearings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints); parts thereof	84.83
	4 Plummes blocks, housing for bearing, locate rings and covers, adopter with drawl sleeves, lock-nuts, lock-washers, clamps and rolling elements	
14.	Bed sheet, Towels, Handkerchiefs, Blankets, Pillow covers, Napkins, Table cloths and other made-ups: stitched of the fabrics or cut piece cloths etc. covered by HSN entry Nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06 and imported varieties of textiles and made-ups	63.01, 63.02, 63.03, 63.04, 63.05 & 63.06
15.	Beedi or Kendu leaves	14.04
16.	xxxx	
17.	Beltings	40.1
	1 Other articles of plastics and articles of other materials of headings 3901 to 3914	39.26
	2 Conveyor or transmission belts or belting of vulcanized rubber	40.10
	3 Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other technical uses	42.04
	4 Transmission or conveyor belts or belting, of textile material; whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	59.10
18.	Bicycles, tricycles, cycle rickshaws, tyres and tubes and parts thereof	87.12
19.	Bio-mass briquettes	
20.	Bitumen	27.14
21.	Bone meal	5.06
22.	Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials)	
23.	Buffin material and metal polish	
24.	Candles	
25.	Capital goods	
26.	Castings including metal castings	72.01
	1 Pig iron and spiegeleisen in pigs, blocks or other primary forms	72.01
	2 Tubes, pipes and hollow profiles, of cast iron	73.03
	3 Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel	73.07
	4 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	73.23
27.	Centrifugal, monobloc and submersible pumps and parts thereof	84.13
28.	Cereals, that is to say,—	Taxable with

		effect from 01.04.2006
	(i) Paddy ( <i>Oryza sativa</i> L.);	
	(ii) Rice ( <i>Oryza sativa</i> L.);	
	(iii) Wheat ( <i>Triticum vulgare</i> , <i>T. compactum</i> , <i>T. sphaerococcum</i> , <i>T. durum</i> , <i>T. aestivum</i> L., <i>T. dicocum</i> );	
29.	Chemical fertilizers, pesticides, weedicides, and insecticides	
	1 Bio-fertilisers and Micronutrients, also plant growth promoters and regulators, herbicides, rodenticide, insecticide, weedicide etc.	
	2 Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids	28.09
	3 Organo-sulfur compounds	29.3
	4 Other organo-inorganic compounds	29.31
	5 Heterocyclic compounds with oxygen heteroatom(s) only : Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	29.32
	6 Hetrocyclic compounds with nitrogen heteroatom(s) : Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure	29.33
	7 Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products	31.01
	8 Mineral or chemical fertilizers, nitrogenous	31.02
	9 Mineral or chemical fertilizers, phosphatic	31.03
	10 Mineral or chemical fertilizers, potassic	31.04
	11 Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg (22lbs):	31.05
30.	Clay including fire clay, fine china clay and ball clay	
31.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory	
	1 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	9.01
	2 Tea whether or not flavored	9.02
	3 Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cochorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included :	12.12
	4 Cocoa beans, whole or broken, raw or roasted	18.01
32.	Combs	
33.	Cottage Cheese	
34.	Cups and glasses of paper and plastics.	
35.	Coir and coir products excluding coir mattresses	53.05
36.	Cotton and cotton waste	52.01
37.	Crucibles	69.03
38.	Coal including coke in all its forms, but excluding char coal;	
39.	Coal Tar	
40.	Cotton, that is to say, all kinds of cotton (indigenous or imported in its unmanufacture state, whether ginned or unginned, baled, pressed otherwise, but not including cotton waste	
41.	Cotton yarn, but not including cotton yarn waste	
42.	Crude Oil, that is to say, crude petroleum oils and crude oils obtained from	

bituminous minerals (such as shale, calcareous rock, sand), whatever their composition whether obtained from normal or condensation oil deposits or by the destructive distillation or bituminous minerals and whether or not subjected to all or any of the following process:-

- (1) Decantation;
- (2) De-salting;
- (3) Dehydration;
- (4) Stabilization in order to normalize the vapour pressure;
- (5) Elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain to pressure;
- (6) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned processes;
- (7) any other minor processes (including addition of you point depressants or flow improves) which does not change the essential character of the substance];

43.	Drier felt	
44.	Dry fruits	
45.	Dyes, acid dyes, basic dyes	
46.	Edible oils and oil cake	
	1 Soyabean oil and its fractions, whether or not refined, but not chemically modified	15.07
	2 Peanut (ground –nut) oil and its fractions, whether or not refined, but not chemically modified	15.08
	3 Olive oil and its fractions, whether or not refined, but not chemically modified	15.09
	4 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils and fractions with oils or fractions of heading 1509	15.1
	5 Palm oil and its fractions, whether or not refined, but not chemically modified	15.11
	6 Sunflower-seeds, safflower or cottonseed oil, and fractions thereof, whether or not refined, but not chemically modified: Sunflower-seed or safflower oil and fractions thereof	15.12
	7 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified: Coconut (copra) oil and its fractions	15.13
	8 Rapeseed, coiza or mustard oil, and fractions thereof, whether or not refined, but not chemically modified	15.14
	9 Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	15.15
47.	Electrodes : all kinds of, graphite electrodes including anodes, welding rods, soldering rods and soldering wires.	83.11
48.	Embroidery or zari articles, that is to say – imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla	
49.	Environment friendly recycled products as may be notified by Government by time to time	
50.	Exercise book, graph book and laboratory note book	48.2
51.	Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusion of those	
	1 Pig iron and spieeleisen in pigs, blocks or other primary forms	72.01
	2 Ferroalloys: Felt manganese	72.02
	3 Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 per cent, in slumps, pellets or similar forms	72.03
	4 Ferrous waste and scrap; remelting scrap ingots of iron or steel	72.04
	5 Granules and powders, of pig iron, spiegeleisen, iron or steel	72.05

6	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	72.06
7	Semi finished products of iron or non-alloy steel: Containing by weight less than 0.25 per cent or carbon	72.07
8	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.6 inches) or more, hot-rolled, not clad, plated or coated	72.08
9	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.6 inches) or more, cold-rolled, (cold reduced), not clad, plated or coated: In coils, not further worked than cold-rolled (cold reduced)	72.09
10	Flat-rolled products of iron or non-alloy steel, of a width 600 mm (23.6 inches) or more, clad, plated or coated with tin	72.10
11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.6 inches) not clad, plated or coated: Not further worked than hot-rolled	72.11
12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.6 inches) clad, plated or coated	72.12
13	Bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel	72.13
14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot extruded but including those twisted after rolling	72.14
15	Other bars and rods, of iron or non-alloy steel	72.15
16	Angles, shapes and sections of iron or non-alloy steel	72.16
17	Wire of iron or non-alloy steel	72.17
18	Stainless steel in ingots or other primary forms; semi finished products of stainless steel	72.18
19	Flat rolled products of stainless steel, of a width of 600 mm (23.6 inches) or more: Not further worked than hot rolled in coils	72.19
20	Flat-rolled products of stainless steel, of a width of less than 60 mm (23.6 inches) : Not further worked than hot tilled	72.20
21	Bars and rods, hot rolled in irregularly wound coils, of stainless steel	72.21
22	Other bars and rods stainless steel; angles, shapes and sections of stainless steel. Bars and rods, not further worked than hot-rolled, hot drawn or extruded	72.22
23	Wire of stainless steel	72.23
24	Other alloy steel in ingots or other primary forms; semi finished products of other alloy steel	72.24
25	Flat-rolled products of other alloy steel, of a width of 600 mm (23.6 inches) or more: Of silicon-electrical steel	72.25
26	Flat-rolled products of other alloy steel, or a width of less than 600 mm (23.6 inches) or more: Of silicon electrical steel	72.26
27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	72.27
28	Other Bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and roads of alloy or non-alloy steel	72.28
29	Wire of other alloy steel	72.29
30	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	73.01
31	Railway or tramway track construction material of iron or steel, the following rails, check-rails and rack rails; switch blades crossing frogs, point rods and other crossing pieces, sleepers (cross-ties) fish plates, chairs, chair wedges, sole plates (base plats), fail clips, bedplates, ties and other material specialized for jointing of fixing rails	73.02
32	Tubes, pipe and hollow profiles if cast iron	73.03
33	Tubes, pipes and hollow profiles, seamless, of iron (other than case iron) or steel	73.04

34	Other Tubes and Pipes (for example, welded, riveted or similarly closed) having circular cross sections, the external diameter of which exceeds 406.4 mm (16 inches) of iron or steel	73.05
35	Other Tubes, Pipes and hollow profiles (for example, open seamed or welded, riveted or similarly closed) of iron or steel	73.06
36	Tube or pipe fitting (for example couplings, elbows, sleeves), of iron or steel. Cast fittings	73.07
37	Copper matters cement copper (precipitated copper)	74.01
38	Unrefined copper; copper anodes for electrolytic refining copper content	74.02
39	Refined copper and copper alloys, unwrought (other than master alloys of heading 7405) : Refined copper	74.03
40	Copper waste and scrap	74.04
41	Master alloys of copper	74.05
42	Copper powders and flakes	74.06
43	Copper bars rods and profiles	74.07
44	Copper wire	74.08
45	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm (0.006 inch)	74.09
46	Copper foil (whether or not printed or blacked with paper, paper board, plastics or similar backing exceeding 0.15 mm (0.006 inch)	74.10
47	Copper tubes and pipes	74.11
48	Copper tube or pipe fittings (for example, coupling, elbows, sleeves)	74.12
49	Stranded wire, cables plaited bands and the like, including slings and similar articles, of copper, not electrically insulated	74.13
50	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	75.01
51	Unwrought nickel	75.02
52	Nickel waste and scrap	75.03
53	Nickel powders and flakes	75.04
54	Nickel bars, rods, profiles and wire	75.05
55	Nickel plates, sheets, strip and foil	75.06
56	Unwrought Aluminium	76.01
57	Aluminium waste and scrap	76.02
58	Aluminium powders and flakes	76.03
59	Aluminium bars, rods and profiles	76.04
60	Aluminium wire	76.05
61	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm (0.0079 inch)	76.06
62	Aluminium plates, sheets and strip, (whether or not printed or backed with paper, paper board, plastics or similar backing materials of a thickness (excluding any backing) not exceeding 0.2 mm (0.0079 inch)	76.07
63	Aluminium tubes and pipes	76.08
64	Aluminium tube or pipe fittings (for example coupling, elbows, sleeves)	76.09
65	Unwrought lead	78.01
66	Lead waste and scrap	78.02
67	Lead bars, rods, profiles and wire	78.03
68	Lad plates, sheets, strip and foil, lead powders and flakes	78.04

69	Lead tubes, pipes and tube or pipe fittings (for example couplings)	78.05
70	Unwrought zinc	79.01
71	Zinc waste and scrap	79.02
72	Zinc dust, powders and flakes	79.03
73	Zinc bars, rods, profiles and wire	79.04
74	Zinc plates, sheets, strip and foil	79.05
75	Zinc tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	79.06
76	Unwrought tin	80.01
77	Tin waste and scrap	80.02
78	Tin bars, rods, profiles and wire	80.03
79	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm (0.008 inch)	80.04
80	Tin foil (whether or not printed or backed with paper, paper board, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm (0.008 inch), tin powders and flakes	80.05
81	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	80.06
82	Tungsten (wolfram) and articles thereof, including waste and scrap	81.01
83	Molybdenum and articles thereof, including waste and scrap	81.02
84	Tantalum and articles thereof, including waste and scrap	81.03
85	Magnesium and articles thereof, including waste and scrap	81.04
86	Cobalt mattes and other intermediate products of cobalt metallurgy and articles thereof, including waste and scrap	81.05
87	Bismuth and articles thereof, including waste and scrap	81.06
88	Cadmium and articles thereof, including waste and scrap	81.07
89	Titanium and articles thereof, including waste and scrap	81.08
90	Zirconium and articles thereof, including waste and scrap	81.09
91	Antimony and articles thereof, including waste and scrap	81.10
92	Manganese and articles thereof, including waste and scrap	81.11
93	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap	81.12
52.	Feeding bottles, nipples	
53.	Fibres of all types and fibre waste	
1	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	41.11
2	Jute and other bast fibres (excluding flax, true hemp and ramie) raw or processed but not spun; tow and waste of these fibers including yarn waste and gametted stock	53.03
3	Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibers (including yarn waste and gametted stock)	53.04
4	Coconut, abaca (Manila hemp or Musa textiles Nee), ramie and other vegetable textile fibers, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibers (including yarn waste and gametted stock)	53.05
5	Synthetic staple fibers, not carded, combed or otherwise processed for spinning	55.03
6	Waste (including noils, yarn waste and gametted stock) of manmade fibers	55.05

7	Synthetic staple fibers, carded combed or otherwise processed for spinning	55.06
8	Artificial staple fibers carded, combed or otherwise processed for spinning	55.07
9	Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric clothing, headgear, footwear, gaskets) whether or not reinforced, other than goods of heading 6811 or 6813	68.12
10	Glass fibres (including glass wool) and articles thereof (for example, yarn woven fabrics); Slivers, rovings, yarn and chopped strands;	70.19
11	Optical fibers and optical fiber bundles; optical fiber cables other than those of heading 8544; sheets and plates of polarizing materials; lenses (including contact lenses), prisms, mirrors and other optical elements of any material, unmounted, other than such elements of glass not optically worked	90.01
54.	Flour, Atta, Maida, Suji and Besan	Taxable with effect from 01.04.2006
1	Wheat or meslin flour	11.01
2	Cereal flours other than of wheat or meslin	11.02
3	Flour, meal and powder of the dried leguminous vegetables of heading 0613, of sago or of roots or tubes of heading (0714) or of the products of chapter 8)	11.06
55.	Fly Ash	
56.	Fried and roasted grams	20.08
57.	Gur, jaggery, and edible variety of rub gur	17.01, 17.02
1	Cane or beet sugar and chemically pure sucrose, in solid form : Raw sugar not containing added flavouring or coloring matter:	17.01
2	Other sugars, including chemically pure lactose, maltose, glucose (dextrose) and fructose, in solid form; sugar syrups not containing added flavouring or coloring matter, artificial honey, whether or not mixed with natural honey; caramel:	17.02
58.	Hand pumps, and spare parts	84.13
59.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower, Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	12.11
60.	Hides and skins, whether in a raw or dressed state	
61.	High Density Poly Ethylene bags	
62.	Honey	
63.	Hosepipes and fittings thereof	59.09
64.	Hosiery goods	61.15
65.	Ice	22.01
66.	Idol made of clay and clay lamps	
67.	Imitation Jewelleries	
68.	Imported Textiles and Fabrics	
69.	Industrial cables (High Voltage cables, XLPE cables, jelly filled cables, optical fibers)	85.44, 90.01



1	Insulated (including enameled or anodized) wire, cable (including coaxial cable) and other insulated electrical conductors, whether or not fitted with connectors, optical fiber cables, made up of individually sheathed fibers, whether or not assemblies with electric conductors or fitted with connectors:	85.44
2	Optical fibers and optical fiber bundles; optical fiber cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any materials, unmounted, other than such elements of glass not optically worked:	90.01
70.	Industrial perfumes and its concentrates	
71.	Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plant growth regulators, disinfectants and similar products, put in forms or packing for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles and flypapers):	38.08
72.	Insulators	
73.	Iron and steel, that is to say,—	
	(i) Pig Iron, Sponge Iron and cast iron including ingot moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;	
	(ii) Steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);	
	(iii) Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars;	
	(iv) Steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);	
	(v) Steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections);	
	(vi) Sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition;	
	(vii) Plates both plain and chequered in all qualities;	
	(viii) Discs, rings, forgings and steel castings;	
	(ix) Tool, alloy and special steels of any of the above categories;	
	(x) Steel melting scrap in all forms including steel skull, turnings and borings;	
	(xi) Steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;	
	(xii) Tin-plates, both hot dipped and electrolytic and tinfree plates;	
	(xiii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers—heavy and light crane rails;	
	(xiv) Wheels, tyres, axles and wheels sets;	
	(xv) Wire rods and wires—rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;	
	(xvi) Defectives, rejects, cuttings or end pieces of any of the above categories;	
74.	IT Products including computers, Mobile Telephony System and parts thereof, Teleprinter and Wireless equipment and parts thereof	
	Word processing machines, Electronic typewriters	
	(a) Word processing machines	8469.11.00
	(b) Electronic typewriters	8469.12.00
	Microphones, multimedia speakers, headphones etc.	
	(a) Microphones	8518.10.00
	(b) Multimedia speakers	8518.22.00
	(c) Headphones etc.	8518.30.00
	Telephone answering machines	8520.20.00
	Prepared unrecorded media for sound recording	8523
	CD, DVD	8523.90.50; 8524.39.30

IT software of any media	
(a) Disc for laser reading systems for reproducing phenomena other than sound or image	8524.31.11
(b) Magnetic tapes for reproducing phenomena other than sound or image	8524.40.11
(c) Other software	
(i) on floppy disc or cartridge tape	8524.91.11
(ii) on disc or on CD ROM	8524.91.12
(iii) on other media	8524.91.13
Transmission apparatus other than apparatus for radio or T.V. broadcasting	
(a) Walkie-talkie set	8525.20.11
(b) Cordless handset	8525.20.12
(c) Car telephone	8525.20.13
(d) Transportable telephone	8525.20.14
(e) Marine radio communication equipment	8525.20.15
(f) Amateur radio equipment	8525.20.16
(g) Cellular telephone or cell phones	8525.20.17
Radio communication receivers, Radio Pagers	
(a) Radio pagers	8527.90.11
(b) Demodulators	8527.90.12
(c) Other	8527.90.19
Aerials, antennas and parts	8529.10
LCD Panels, LED panels and parts.	
(a) LCD Panels / LED Panels	8531.20.00
(b) Parts	8531.90.00
Electrical capacitors, fixed, variable and parts	
(a) Electrical capacitors, fixed, variable	8532
(b) Parts	8532.90.00
Electronic calculators	8470.10.00
Electrical resistors	8533
Printed Circuits	8534.00.00
Switches, connectors, relays for up to 5 amps	8536.10.10
DATA/Graphic Display tubes, other than Picture tubes and parts	
(a) Colour	8540.40.00
(b) Black & White or other monochrome	8540.50.00
Diodes, transistors & similar semi-conductor devides	8541
Electronic Integrated Circuits and Micro-assemblies	8542
Signal Generators and parts	
(a) Signal Generators	8543.20
(b) Parts	8543.90.00
Optical fibre cables madeup of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	8544.70
Optical fibre and optical fibre bundles, cables, other than those of heading 8544.70	9001.10.00
Liquid Crystal devides, flat panel display devices and parts	
(a) Liquid Crystal devides, flat panel display devices	9013.80.10
(b) Parts	9013.9
Computer systems and peripherals, Computer Stationery, Electronic diaries	
(a) Computer systems and peripherals, toner and cartridges	8471
(b) Electronic diaries	8470.90.10
Cathode ray oscilloscopes, spectrum analysers, signal analysers	
(a) Cathode ray oscilloscopes	
(b) Spectrum analysers	9030.20.00
(c) Signal analysers	9030.39.20

	Parts and Accessories of Heading 84.69, 84.70 & 84.71	8473
	DC Micromotors, Stepper motors of 37.5 watts	
	(a) D.C. Micromotors of an output not exceeding 35.5W	8501.10.11
	(b) D.C. Micromotors of an output not exceeding 750W	8501.31.11
	(c) Stepper motors of an output not exceeding 37.5W	8501.10.12
	(d) Stepper motors of an output not exceeding 750W	8501.31.12
	Parts of Heading 85.01	8503
	Uninterrupted Power Supply	8471.90.00
	Permanent magnets and articles	8505
	Apparatus for line telephony or line telegraphy	8517
75.	Jute, that is to say, the fibre extracted from plants belonging to the species <i>Corchorus capsularis</i> and <i>Corchorus olitorius</i> and the fibre known as mesta or bimli extracted from plants of the species <i>Hibiscus cannabinus</i> and <i>Hibiscus sabdariffa</i> — <i>Varalittissima</i> and the fibre known as Sunn or Sunn-hemp extracted from plants of the species <i>Crotalaria juncea</i> whether baled or otherwise;	
76.	Jute products including natural, dyed and bleached, diversified, plain and laminated Jute Products, including Jute bags.	
77.	Kattha	
78.	Kerosene oil sold through PDS	29.1
79.	Kerosene lamp / lantern, petromax, glass chimney	
80.	Khandsari	
81.	Khoya / Khoa	
82.	Knitting wool	
83.	Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate	
84.	Maize starch, maize gluten, maize germ and maize oil	
85.	“Medicines and Drugs”, whether patent or proprietary, as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), including vaccines, syringes, dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade, Bulk Drugs, Homeopathy, Ayurvedic and Unani Medicines, but not including	
	(a) Medicated Goods	
	(b) Products capable of being used as cosmetics and toilet preparations including tooth-paste, tooth-powders, cosmetics, toilet articles and soaps;	
	(c) Mosquito repellents in any form.	
86.	Medical equipments / devices and Implants	
87.	Murmuralu, pelalu, atukulu, puffed rice, muri	19.04
88.	Napa Slabs (Rough flooring stones) including Shahabad stones	68.01
89.	Newars	58.06
90.	Non-mechanized boats used by fisherman for fishing	
91.	Nut, bolts, screws and fasteners	
92.	Oil Cakes: other than de-oiled cakes	
93.	Oilseeds, that is to say,—	
	(i) Groundnut or peanut ( <i>Arachis hypogaea</i> );	
	(ii) Sesamum or Til ( <i>Sesamum orientale</i> );	
	(iii) Cottonseed ( <i>Gossypium Spp</i> )	
	(iv) Soyabean ( <i>Glycine soja</i> );	
	(v) Rapeseed and mustard—	
	(1) Torta ( <i>Brassica campestris var toria</i> );	
	(2) Rai ( <i>Brassica juncea</i> );	
	(3) Jamba—Taramira ( <i>Eruca saliva</i> );	
	(4) Sarson, yellow and brown ( <i>Brassica campestris var sarson</i> );	

- (5) Banarsi Rai or True Mustard (*Brassica nigra*);
- (vi) Linseed (*Linum usitatissimum*);
- (vii) Castor (*Ricinus communis*);
- (viii) Coconut (i.e. copra excluding tender coconuts) (*Cocosnucifera*);
- (ix) Sunflower (*Helianthus annus*);
- (x) Nigar seed (*Guizotia abyssinica*);
- (xi) Neem, vepa (*Azadirachta indica*);
- (xii) Mahua, illupai, Ippe (*Madhuca indica* M. latifolia, *Bassia latifolia* and *Madhuca longifolia* syn. M. longifolia);
- (xiii) Karanja, pongam, hongam (*Pongamia pinnata* syn. P. Glabra);
- (xiv) Kusum (*Schleichera oleosa*, syn. S. trijuga);
- (xv) Punna, undi (*Calophyllum inophyllum*);
- (xvi) Kokum (*Carcinia indica*);
- (xvii) Sal (*Shorea robusta*);
- (xviii) Tung (*Aleuritesfordii* and *A. montana*);
- (xix) Red palm (*Elaeisguinensis*);
- (xx) Saff lower (*Carthamus tinctorius*);

94.	Ores and Minerals	
1	Iron ores and concentrates, including roasted iron pyrites; Iron ores and concentrates, other than roasted iron pyrites	26.01
2	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 per cent or more, calculated on the dry weight	26.02
3	Copper ores and concentrates	26.03
4	Nickel ores and concentrates	26.04
5	Cobalt ores and concentrates	26.05
6	Aluminium ores and concentrates	26.06
7	Lead ores and concentrates	26.07
8	Zinc ores and concentrates	26.08
9	Tin ores and concentrates	26.09
10	Chromium ores and concentrates	26.10
11	Tungsten ores and concentrates	26.11
12	Uranium or thorium ores and concentrates	26.12
13	Molybdenum ores and concentrates	26.13
14	Titanium ores and concentrates	26.14
15	Niobium, tantalum, vanadium or zirconium ores and concentrates	26.15
16	Precious metal ores and concentrates	26.16
17	Other ores and concentrates	26.17
95.	Paraffin wax of all grades / standards other than food grade standards including standard wax and slack wax.	
96.	Paper and newsprint	
1	Recovered (waste and scrap) paper and paperboard	47.07
2	Paperboard Paper pulp moulded trays	
3	Newsprint, in rolls or sheets	48.01
4	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading 4801 or 4803; handmade paper and paper and paperboard	48.02

5	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibers, whether or not creaped, crinkeled, embossed, perforated, surface-colored, surface-decorated or printed in roll or sheets	48.03
6	Uncoated craft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803; handmade paper and paperboard	48.04
7	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed (than as specified in note 2 to this chapter)	48.05
8	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers	48.06
9	Ammonia Paper, Blotting paper, Carbon paper, Cellophane, PVC coated paper, stencil paper, tissue paper, water proof paper, art boards, card boards, corrugated boards, duplex boards, pulp boards, straw boards, triplex boards and the like, but excluding photographic paper.	
97.	Pipes of all varieties including G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes and their fittings thereof	
1	Tubes, Pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	39.17
2	Tubes, Pipes and hollow profiles, of cast iron	73.03
3	Tubes, Pipes and hollow profiles, seamless, of iron (other than case iron) or steel	73.04
4	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm (16 inches) of iron or steel	73.05
5	Other tubes, pipes and hollow profiles (for example, open seamed or welded, riveted or similarly closed), of iron or steel;	73.06
6	Tube or pipe fittings (for example coupling, elbows, sleeves), of iron or steel; Cast fittings	73.07
98.	Plastic granules, plastic powder and master batches	
99.	Plastic footwear including moulded plastic footwears, Hawaii chappals & straps thereof	64.04
100.	Plastic and tin containers including barrels	
101.	Porridge	
102.	Potato & Onion	Taxable with effect from 01.04.2006
103.	Power Tillers, their parts and accessories including trailers, but excluding batteries, tyres, tubes and flaps.	
104.	Pre-owned motor vehicles, when sold by a Registered VAT Dealer: dealing in purchase and sale / resale of new Motor Vehicles thereof. Note: Pre-owned or second-hand old motor vehicles for this purpose, shall mean a separate commercial commodity.	
105.	Printed material including diary, calendar, etc. including printing works: held to be as nature of works contract in course of printing	
1	Music, printed or in manuscript, whether or not bound or illustrated	49.04
2	Maps and hydrographic or similar charts of all kinds, including Atlases, wall maps, topographical plans and globes, printed	49.05
3	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	49.09
4	Calendars of any kind, printed, including calendar blocks	49.10

5	Other printed matter, including printed pictures and photographs, Accounts books, Paper envelopes, Race cards, Greeting Cards, Invitation cards, humour post cards, picture post cards, cards for special occasions, photo and stamp albums	49.11
106.	Printing ink excluding toner and cartridges	32.15
107.	Processed Meat, Poultry and Fish	
108.	Pulp of Bamboo, Wood and Paper	
1	Mechanical wood pulp	47.01
2	Chemical wood pulp, dissolving grades	47.02
3	Chemical wood pulp, soda or sulfate, other than dissolving grades	47.03
4	Chemical wood pulp, sulfite other than dissolving grades	47.04
5	Pulps of fibers derived from recovered (waste and scrap paper or paperboard or of other fibrous cellulosic material)	47.06
109.	Pulses, that is to say,- (i) Gram or gulab gram ( <i>Cicer arietinum</i> L); (ii) Tur or arhar ( <i>Cajanus cajan</i> ); (iii) Moong or green gram ( <i>Phaseolus aureus</i> ); (iv) Mmasur or lentil ( <i>Lens esculmpta</i> Moench, <i>Lens cuinaris</i> Medic.); (v) Urad or black gram ( <i>Phaseolus mungo</i> ); (vi) Moth ( <i>Phaseolus aconitifolius</i> Jacq); (vii) Lakh or khesari ( <i>Lathyrus sativus</i> L.);	Taxable with effect from 01.04.2006
110.	Rail coaches, engines and Wagons and parts thereof	
1	Rail Locomotives powered from an external source of electricity or by electric accumulators (batteries)	86.01
2	Other rail Locomotives; Locomotive tenders	86.02
3	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	86.03
4	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trakliners, testing coaches and track inspection vehicles)	86.04
5	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special railway or tramway coaches, not self-propelled (excluding those of heading 8604)	86.05
6	Railway or tramway freight cars, not self-propelled	86.06
111.	Raw Cashew	
112.	Readymade garments but not including those made of khadi	
1	Men's or boy's overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), and similar articles, knitted or crocheted, other than those of heading 6103	61.01
2	Women's or girl's overcoats, carcoats, capes cloaks, anoraks (including ski-jackets), and similar articles, knitted or crocheted, other than those of heading 6104	61.02
3	Men's or boy's suits, ensembles, suit-type jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	61.03
4	Women's or girl's suits, ensembles, suit-type jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) knitted or crocheted	61.04
5	Men's or boy's shirts, knitted or crocheted	61.05
6	Women's or girl's blouses and shirts, knitted or crocheted	61.06
7	Men's or boy's underpants, briefs, nightshirts, pajamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	61.07

8	Women's or girl's slips, petticoats, briefs, panties night dresses, pajamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted	61.08
9	T-shirts, singlets, tank tops and similar garments, knitted or crocheted	61.09
10	Sweaters, Pullovers, sweatshirts waistcoats (vests), and similar articles knitted or crocheted	61.10
11	Babies garments and clothing accessories, knitted or crocheted	61.11
12	Track suits, ski-suits and swimwear, knitted or crocheted	61.12
13	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907: Having an outer surface impregnated, coated, cogered, or laminated with rubber or plastic materiel which completely obscures the underlying fabric	61.13
14	Other garments, knitted or crocheted	61.14
15	Men's or boy's overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski-jackets), windbreakers and similar articles (including padded, sleeveless jackets, other than those of heading 6203)	62.01
16	Women's or girl's overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski-jackets), windbreakers and similar articles (including padded, sleeveless jackets, other than those of heading 6204)	62.02
17	Men's or boy's suits, ensembles, suit-type jackets, blazers, trousers, bib and brace overalls, breeches and shorts other than swimwear	62.03
18	Women's or girl's suits, ensembles, suit-type jackets, blazers, dresses, skirts divided skirts, trousers, bib and brace overalls, breeches and shorts other than swimwear	62.04
19	Men's or boy's shirts	62.05
20	Women's or girl's blouses, shirts and shirt-blouses	62.06
21	Men's or boy's singlets and other undershirts, underpants, briefs, nightshirts, pajamas, bathrobes, dressing gown and similar articles	62.07
22	Women's or girl's singlets and other undershirts, slips, petticoats, briefs, panties, nightdresses, pajamas, negligees, bathrobes, dressing gowns and similar articles	62.08
23	Babies garments and clothing accessories	62.09
24	Garments, made-up of fabrics of heading 5602, 5903, 5906 or 5907	62.10
25	Track suits, ski-suits and swimwear, other garments	62.11
26	Brassiers, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	62.12
113.	Renewable energy devices and spare parts thereof	84.19, 85.14
114.	Rice Bran	
115.	River sand and grit	
116.	Safety matches	36.05
117.	Seeds	12.09
118.	Sewing machines, its parts and accessories thereof	84.52
119.	Ship and other water vessels	
1	Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods	89.01
2	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	89.02
3	Yachts and other vessels for pleasure or sports; row boats and canoes	89.03
4	Tugs and pusher craft	89.04
5	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	89.05

6	Other vessels, including warships and lifeboats other than row boats	89.06
7	Other floating structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons)	89.07
8	Vessels and other floating structures for scraping	89.08
120.	Silk fabrics but excluding handloom silks, unless covered by Additional Excise Duty	
121.	Skimmed milk powder and UHT milk	4.02
122.	Solvent oils other than organic solvent oil	38.14
123.	Spectacles, parts & components thereof, contact lens & lens cleaner	
124.	Spices and condiments of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies etc.	
1	Ajwain, Handi, Dhania, Methi, Sonth, Kalaunji, Saunf, Khatai, Amchur, Long-patta, Dalchini, Tejhatta, Javatri, Jaiphal, Pepper, Elaichi of all kinds, kankaul mirch etc.	
2	Pepper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum (Peppers or of the genus Piments (e.g., allspice):	9.04
3	Cinnamon and cinnamon-tree flowers	9.06
4	Cloves (whole fruit, clovers and stems)	9.07
5	Nutmeg, mace and cardamoms	9.08
6	Seeds of anise, badian, fennel, coriander, cumin or caraway;	9.09
7	Dried Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and all other spices	9.10
8	Hing (Asafoetida)	
125.	Sports goods, but excluding apparels and footwear	
1	Articles for arcade, table or parlour games, including pinball machines, bagatelle, billiards and special tables for casino games; automatic bowling alley equipment; parts and accessories thereof:	95.04
2	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and wading pools; parts and accessories thereof: Snow-skis and other snow-ski equipment; parts and accessories thereof:	95.06
3	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy: "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting equipment; parts and accessories thereof:	95.07
126.	Starch	11.08
127.	Synthetic gems and hairpins	
128.	Tamarind and Tamarind seed and powder	8.13
129.	Tools, that is to say, -	
(a)	Power tools such as electric drills, tapping machines, hammers, sanders, planners, screw drivers, blowers, routers, winches, grinders, super abrasives, non-woven abrasives, bonded abrasives other than stone for polishing floor, stone for sharpening carpenters' instruments, tile polishing blocks and rubbing bricks;	
(b)	Cutting tools such as taps, milling cutters, reamers, segments, carbide tools, saws, high speed cut-off machines, shears, nibblers, compound miter saws, masonry cutters, diamond dresser cutter, gear hobbs and gear shaper cutters;	
(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;	



	(d) Hydraulic tools such as jacks, pipe-benders, rammers, grinders, drills torque wrenches, filters, regulators and lubricant applicators;	
	(e) Pneumatic tools such as impact wrenches, rammers, grinders, drills torque wrenches, filters, regulators and lubricant applicators;	
	(f) Hand tools such as spanners, pliers, screw drivers, hammers, torque tools, cold chisels, drill bits and burrs, tool bits, hack-saws, hacksaw blades and frames, band-saw rolls, dice, die-nuts, tools for carpentry, tools for masons and steel files.	
130.	Toys excluding electronic toys	
131.	Tractors, harvesters and attachments and parts thereof	87.01
132.	Transformers	
133.	Transmission towers	
134.	Umbrella, its parts and accessories thereof except garden umbrella	66.01
135.	Vanaspati (Hydrogenated vegetable oil)	15.17
136.	Vegetable oil including gingili oil and bran oil	
	1 Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	15.15
	2 Animal or vegetable fats and oils, and their fractions, partly or wholly hydrogenated, intere-sterified reesterified or elaidinized, whether or not refined, but not further prepared:	15.16
137.	Wet dates	
138.	Wooden crates	
139.	Writing instruments, and writing inks namely Ball Point Pens, Felt tipped and other porous-tipped pens and markers, Indian ink drawing pens, Fountain pens, Propelling or sliding pencils, Refills for ball point pens, comprising the ball point and the ink reservoir, Pen ribs and nib points, Pencils and crayons with leads encased in a rigid sheath, Pencil leads, black or coloured, Pastels and drawing charcoals other than chalks, Geometry boxes, colour boxes, pencil sharpeners, colour boxes.	96.08
140.	Zippers	