

ACT 10 OF 2005
THE KERALA FINANCE ACT, 2005

An Act to give effect to certain financial proposals of the Government of Kerala for the year 2005-2006.

Preamble.—WHEREAS it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial year 2005-2006;

BE it enacted in the Fifty-sixth Year of Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Kerala Finance Act, 2005.

(2) Sub-section (3A) of section 3 shall be deemed to have come into force on the 17th day of February, 2005, Sub-section (12) of section 3 shall be deemed to have come into force on the 25th day of November, 1988, sub-section (14) of section 3 shall be deemed to have come into force on 28th day of May, 2002, sub-sections (2), (3), (4), (5) clause (a) of sub-section (9), (17) and (19) of section 3 and section 7 shall come into force on the date of commencement of the Kerala Value Added Tax Act, 2003 (30 of 2004) and the remaining provisions shall come into force on the 1st day of April, 2005.

2. Amendment of Act 17 of 1959.—In the Kerala Stamp Act, 1959 (17 of 1959),—

(1) section 30 A shall be omitted;

(2) in the Schedule,—

(a) in column (3) against serial number 21 for the entry “Two rupees for every Rs.100 or part thereof of the fair value of the property or the amount or value of the consideration for such conveyance, whichever is higher” the entry “Six rupees for every Rs.100 or part thereof of the amount or value of the consideration for such conveyance” shall be substituted ;

(b) for serial number 22 and the entries relating thereto in columns (2) and (3), the following serial number and entries shall, respectively, be substituted, namely:—

“22. Conveyance as defined by section 2(d), not being a transfer charged or exempted under No. 55 of immovable property situated within the Municipal Corporations or Municipalities.

Eight rupees fifty paise for every Rs.100 or part thereof of the amount or value of the consideration for such conveyance.”.

3. Amendment of Act 15 of 1963.—In the Kerala General Sales Tax Act, 1963 (15 of 1963),—

(1) in section 2,—

(i) for clause (xvB), the following clause shall be substituted, namely:—

“(xvB) “Notified goods” means goods notified by the Government for the purposes of section 30E.” ;

(ii) the proviso to clause (xxv) shall be omitted;

(iii) the Explanation under clause (xxvi) shall be omitted;

(iv) for clause (xxvii), the following clause shall be substituted, namely: —

“(xxvii) “turnover” means the aggregate amount for which goods are either bought or sold, supplied or distributed by a dealer, either directly or through another, on his own account or on account of others, whether for cash or for deferred payment or other valuable consideration.” ;

(2) for section 5, the following section shall be substituted, namely:—

“5. *Levy of tax on sale of goods.*—(1) Every dealer (other than a casual trader or agent of a non-resident dealer or the Central Government, or Government of Kerala or the Government of any other State or of any Union Territory, or any local authority) whose total turnover for a year is not less than two lakh rupees and every casual trader or agent of a non-resident dealer, the Central Government, the Government of Kerala, the Government of any other State or of any Union Territory or any local authority, whatever be its total turnover for the year, shall pay tax on his taxable turnover for that year in respect of goods included in the Schedule at the rate mentioned against such goods,—

- (a) in respect of Aviation turbine fuel, Diesel and Petrol, at the point of sale in the State by an oil company liable to tax under this section, except where the sale is by an oil company to another oil company and at the point of first sale in the State by a dealer liable to tax under this section when the sale is not by an oil company.
- (b) in respect of Foreign liquor, at the point of sale by the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited and at the point of first sale in the State by a dealer liable to tax under this section except where the sale is to the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited.
- (c) in respect of other goods included in the Schedule, at the point of first sale in the State by a dealer liable to tax under this section.

Explanation : For the purposes of this section,—

- (a) “Oil Company” means Kochi Refineries Ltd., Indian Oil Corporation

Ltd., Hindustan Petroleum Corporation Ltd., Indo-Burma Petroleum Company Ltd., Bharat Petroleum and includes such other company as the Government of Kerala may, by notification in the Gazette, specify in this behalf.

(b) "Foreign liquor" means and includes wine, brandy, champagne, sherry, rum, gin, whisky, beer, cidar, cocoa brandy and all other distilled or spirituous preparations but shall not include medicines and drugs covered by the Kerala Value Added Tax Act, 2003 (30 of 2004).

(2) (i) Notwithstanding anything contained in sub-section (1), every dealer in Foreign Liquor, as specified hereunder, shall pay turnover tax on the turnover of foreign liquor at all points of sale in the State, after making such deductions as may be prescribed, namely:—

(a) by a bar attached hotel, at the rate of ten per cent; and

(b) by others at the rate of five per cent, on the turnover at all points of sale.

Explanation I : Any distillery, brewery, winery or other manufactory established under section 14 of the Abkari Act 1 of 1077, shall be liable to pay turnover tax on the turnover including any duty of excise leviable on such liquor at the hands of such person, whether such duty is paid by such person or any subsequent dealer as per the provisions of section 18 of the said Act.

Explanation II : For the removal of doubt, it is hereby clarified that any distillery in the State which sell liquor manufactured by it within the State to the Kerala State Beverages (Manufacturing and Marketing) Corporation shall be liable to pay turnover tax on the turnover of sale of liquor by it to the said Corporation and the turnover for the purpose of this sub-section shall include any duty of excise leviable on such liquor at the hands of such manufacturer whether such duty is paid by the manufacturer or by the said Corporation.

Explanation III : For the purposes of this sub-section bar attached hotel shall mean a hotel, restaurant, club or any other place which is licensed under the Foreign Liquor Rules, to serve foreign liquor specified under clause (b) of Explanation to sub-section (1).

(ii) Notwithstanding anything contained in sub-section (1) of section 22, no dealer shall collect from his purchaser the turnover tax payable by him under this sub-section.

(3) Notwithstanding anything contained in sub-section (1), every dealer registered under sub-section (3) of section 7 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall, whatever be the quantum of his total turnover, pay tax on his taxable turnover for that year in respect of the sale of the goods, with reference to the purchase of which he has furnished a declaration under sub-section (4) of section 8 of the said Central Act.

(4) Notwithstanding anything contained in sub-section (1) but subject to sub-section (5), where goods sold are contained in containers or are packed in any packing materials, the rate of tax and the point of levy applicable to such containers or packing materials, as the case may be, shall, whether the price of the containers or the packing materials is charged separately or not be the same as those applicable to goods contained or packed, and in determining the turnover of the goods, the turnover in respect of the containers or packing materials shall be included therein.

(5) Where the sale or purchase of goods contained in any containers or packed in any packing materials is exempt from tax, then the sale or purchase of such containers or packing materials shall also be exempt from tax.

Explanation: For the purposes of sub-section (4) and sub-section (5), the word "containers" include gunny bags, tins, bottles or any other containers." ;

(3) sections 5B and 5C shall be omitted;

(3A) section 5BA shall be omitted ;

(4) for section 5D, the following section shall be substituted, namely: —

"5D. *Levy of Additional Sales Tax.*— The tax payable under section 5 and section 5A shall be increased by an additional sales tax at the rate of fifteen per cent of the tax payable under the said sections:

Provided that no additional sales tax under this section shall be levied on the tax payable on High Speed Diesel Oil, Petrol falling under sub-entries (ii) and (iv) of Sl. No.1 and Foreign Liquor falling under Sl. No. 2 of the Schedule.";

(4A) after section 5D, the following section shall be inserted, namely :—

"5E. *Special provision for completion of assessment of tax on lotteries.*— Notwithstanding anything contained in this Act or any judgement, decree or order of any court, Tribunal or other authority, any dealer in lottery tickets liable to pay tax under sub-section (1) of section 5 or section 5BA as it stood before amendment by the Kerala Finance Act, 2005 shall be liable to pay tax on the sale or purchase of lottery tickets at the rates applicable under this Act before such amendment and nothing shall affect the right to initiate and complete any proceedings pending regarding the assessment. Levy, collection and recovery of tax, penalty or other amount chargeable including that of escaped turnover or affect the liability of any person to pay any sum due from him or existing right of refund under this Act or the right to initiate or continue any application, appeal, revision including *suomotu* revision or other proceedings made or preferred to any officer or authority under this Act.";

(5) sections 7 and 9 shall be omitted;

(6) in section 17,—

(a) in sub-section (6) for the words ‘five years’ the words ‘four years’ shall be substituted;

(b) after the fourth proviso to sub-section (6), the following proviso shall be added, namely:—

“Provided also that the assessment relating to the year 2000-01 shall be completed on or before 31st March 2006.”;

(c) in sub-section (8) in the last proviso, for the figures ‘2005’ the figures ‘2006’ shall be substituted.”;

(7) after section 17A, the following section shall be inserted, namely:—

“17B. *Special provision for completion of assessment.*—Notwithstanding anything contained in this Act, a dealer who had purchased any goods falling under serial numbers 12 to 32 of item (iv) of sub-clause 18 of clause 3 of the Kerala Finance Bill, 2004 during the period from the first day of April, 2004 to the 27th day of July, 2004, from any registered dealer after paying tax at the rates shown in column (4) against the said serial numbers, such dealer shall pay tax on the re-sale of such goods at the rates mentioned in column (6) against such goods and the assessing authority shall complete the assessment under section 17 of the Act.”;

(8) section 18 shall be omitted;

(9) in section 22,—

(a) the proviso to sub-section (3) shall be omitted;

(b) after sub-section (4), the following sub-sections shall be inserted, namely:—

“(5) The Central Government, Government of Kerala, the Government of any other State or any Union Territory (including departments of Central and State Governments) and local authorities shall collect tax at the rate or rates specified in the Schedule to the Act in respect of any sale of goods effected by them and the tax so collected shall be remitted to Government in the Commercial Taxes Department on or before the 10th day of the succeeding month.

(6) If any officer responsible for collection of tax fails to do so or fails to remit the tax so collected under sub-section (5) such officer shall be personally liable to Government for such amount together with interest and such amounts shall be liable to be recovered from him as if it were arrears of revenue due on land recoverable from him.”;

(10) in section 23, for sub-section (3) the following sub-section shall be substituted, namely :—

“(3) If the tax or any other amount assessed or due under this Act is not

paid by any dealer or any other person within the time prescribed therefore in this Act or in any rule made thereunder and in other cases within the time specified therefor in the notice of demand, the dealer or the other person, shall pay simple interest at the rate of twelve per cent per annum on the tax or other amount defaulted.”;

(11) section 23A and section 23B shall be omitted;

(12) in section 30B, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) Where any person consigns any goods or transports any goods liable to tax under this Act from another State into the State without any records as provided for under sub-section (2) of section 29 or where the particulars furnished in the documents accompanying the goods are false or the consignor or purchaser stated therein is found to be bogus or non-existent or is not traceable or where the transporter fails to prove the bonafides of the transport, it shall be presumed that such goods have been sold in the State by the consignor or the owner of the goods or the transporter or the owner or person in charge of the vehicle or the person in charge of the goods or all of them jointly and they shall be jointly and severally liable to pay tax on such sales which shall be assessed and recovered in the manner provided for in sub-section (3).” ;

(13) section 30 C and section 30 D shall be omitted;

(14) in Section 30 E,—

(i) in sub-section (1), for the words “coffee, rubber, cardamom, ginger, pepper, arecanut, cashewnut, iron and steel and any other goods notified by Government” , the words “any notified goods” shall be substituted;

(ii) In the second proviso to sub-section (4), for the word “penalty” the words “redemption fee” shall be substituted;

(iii) for sub-sections (5) and (6), the following sub-sections shall be substituted, namely:—

“(5) Notwithstanding anything contained in the foregoing provisions, if the owner or person in charge of the notified goods or the owner or person in charge of the vehicle fails to prove the genuineness of the transport of the notified goods or to remit the redemption fee as specified in the second proviso to sub-section (3), within thirty days from the date of seizure and detention of goods and the authorized officer has reason to believe that the owner or the person in charge of the vehicle or the driver has transported the notified goods to evade payment of tax with the knowledge or connivance of the owner of the goods, the officer may confiscate the vehicle or vessel along with the goods:

Provided that the authorized officer shall serve notice to the owner of the vehicle or the person in charge of the vehicle or the owner of the notified goods, if ascertainable, intimating the reason for the confiscation of the vehicle or vessel

affording him and an opportunity of being heard. The officer shall also afford an opportunity to any of such persons to pay a penalty equal to thrice the amount of tax attempted to be evaded in lieu of confiscation of the notified goods and an amount equal to thrice the amount of such tax or rupees one lakh whichever is higher in lieu of confiscation of the vehicle or vessel.

(6) No order confiscating any vehicle or vessel shall be made under sub-section (4), if the owner or the person in charge of the vehicle or vessel proves to the satisfaction of the authorized officer that it was used for carrying the notified goods without the knowledge or connivance of the owner himself, his agent, if any, or the person in charge of such vehicle or vessel and that each of them has taken all reasonable and necessary precautions against such use.”;

(14A) after section 30F, the following section shall be inserted, namely:—

“30G. *Police Assistance for inspection, search and seizure.*—An officer authorized under the provisions of this Act to conduct inspection, search or seizure of any vehicle or vessel, goods, business place, residential accommodation or any other place, if such officer feels necessary to have police assistance for the effective conduct of such inspection, search or seizure may seek police assistance from the officer in charge of the police station or from his superior officer having jurisdiction over the area where inspection, search or seizure is to be conducted or is being conducted and thereupon such police officer shall render such assistance to the officer as may be required for the conduct of such inspection, search or seizure.”;

(15) in section 32, after the words ‘or steamer agency’ and before the words ‘in the State’ the words ‘or courier services’ shall be inserted;

(16) after section 49, the following section shall be inserted, namely:—

“49A. *Bar against attachment in certain cases.*—Notwithstanding anything contained in any other law in force or in any judgment, decree or order of any court, no court or any other authority shall pass any order attaching any amount from any person out of the tax collected by such person under the Act and kept with him before it became due to Government.”;

(17) in Section 59, after sub-section (3) the following sub-section shall be inserted, namely:—

“(4). Notwithstanding anything contained in this Act, goods which were liable to tax at the point of last purchase in the State under section 5, on the date preceding the date of coming into force of The Kerala Value Added Tax Act, 2003 (30 of 2004) and purchased in the State and are held as closing stock on such date shall be deemed to have acquired the quality of last purchase in the State on such date, and tax levied at the rate of four per cent.”;

(18) in Section 59A, after sub-section (5), the following sub-section shall be inserted, namely:—

“(6) The Commissioner may, on application or otherwise, at any time within a period of three years from the date of the orders passed under sub-section (1), rectify any error apparent on the face of the record :

Provided that no such rectification which is prejudicial to a person shall be made, unless the Commissioner has given notice to the person affected and has allowed him a reasonable opportunity of being heard.”;

(19) for the Schedules, the following Schedule shall be substituted, namely:—

“THE SCHEDULE
[Section 5(1)]

Goods in respect of which tax is leviable under section 5

<i>Sl. No.</i>	<i>Sub-entry</i>	<i>Description of goods</i>	<i>Rate of tax (per cent)</i>
1. Petroleum products :			
	(i)	Aviation turbine fuel	34
	(ii)	High Speed Diesel Oil	40
	(iii)	Motor Spirit (including light diesel oil but excluding petrol, naphtha, aviation turbine fuel and high speed diesel oil)	50
	(iv)	Petrol other than naphtha	44
2. Foreign Liquor :			
	(i)	Beer and wine	60
	(ii)	Other than Beer and Wine	90
3. Ganja and			85.

4. Amendment of Act 32 of 1976.—In the Kerala Tax On Luxuries Act, 1976 (32 of 1976),—

(1) in section 2,—

(a) after clause (b), the following clause shall be inserted, namely:—

“(bb) ‘Appellate Tribunal’ means the Appellate Tribunal appointed under section 4 of the Kerala General Sales Tax Act, 1963 (15 of 1963);

(b) for clause (f), the following clause shall be substituted, namely:—

“(f) “Luxury provided in a hotel, house boat, hall, auditorium, Kalyanamandapam or place of like nature” means accommodation for residence or use and other amenities and services provided in a hotel or house boat or hall or auditorium or kalyanamandapam or place of like nature the rate of charges of which, exclusive of charges for food, drink and telephone calls, is seventy-five rupees per day or more.”;

(c) for clause (h), the following clause shall be substituted, namely:—

“(h) “proprietor” in relation to a hotel, house boat, hall, auditorium, Kalyanamandapam or place of like nature includes the person who for the time being is in charge of the management of such hotel, house boat, hall, auditorium or kalyanamandapam or place of like nature as the case may be.”;

(2) in section 4,—

(a) in sub-section (1) for the words “hotel or a house boat” the words “hotel, house boat, hall, auditorium or kalyanamandapam or including those attached to hotels, clubs, kalyanamandapam and places of the like nature which, are rented for accommodation for residence or used for conducting functions, whether public or private, exhibitions” shall be inserted;

(b) to sub-section (1), the following proviso shall be inserted, namely:—

“ Provided that the sub-section shall not apply to halls and auditoriums located within the premises of ‘places of worship’ owned by such institutions.”

(c) in sub-section (2A), for the words “four per cent” the words “ten per cent” shall be substituted;

(d) after sub-section (2A) the following sub-section shall be inserted, namely:—

“(2B) The luxury tax payable in respect of hall, auditorium, Kalayanamandapam or place of the like nature under sub-section (1) shall be at the following rates, of such charges received on all amenities and services provided, but exclusive of charges for food, drink and telephone calls, namely:—

<i>Rent or other charges realized</i>	<i>Rate of Tax</i>
(1) Six thousand rupees and above But below twenty five thousand rupees	Ten per cent
(2) Twenty Five thousand rupees and above But below fifty thousand rupees	Twenty per cent

(b) Within the local area of a municipal council or township by whatever name called;

- (i) Per air-conditioned room - One thousand eight hundred and seventy-five rupees
- (ii) Per non-air conditioned room - One thousand rupees

(c) Within the local area of a panchayath;

- (i) Per air conditioned room - One thousand rupees
- (ii) Per non-air conditioned room - Seven hundred and fifty rupees”;

(5) after section 7, the following section shall be inserted, namely:—

“7A. *Appeal to Appellate Tribunal.*—(1) Any person aggrieved by an order referred in the sub section (1) of section 7 or any officer empowered by the Government in this behalf or any other person objecting to an order passed by the Appellate Authority under sub section (1) of section 7 may, within sixty days from the date on which the order was served on him appeal against such order to the Appellate Tribunal in such manner as may be prescribed:

Provided that the Appellate Tribunal may admit an appeal presented after the expiry of the said period if it is satisfied that the appellant has sufficient cause for not presenting the appeal within the said period.

(2) Every appeal shall be in the prescribed form and shall be verified in such manner as may be prescribed, and shall be accompanied by a fee of rupees seven hundred.

(3) In disposing an appeal, the Appellate Tribunal may, after giving the parties a reasonable opportunity of being heard, either in person or by a representative, in the case of an order of assessment or penalty,—

- (i) confirm, reduce, enhance or annul the assessment or penalty or both; or
- (ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such enquiry as may be directed; or
- (iii) pass such other orders as it may think fit :

Provided that if the appeal involves a question of law for which the Appellate Tribunal has previously given its decision in another appeal and the matter is pending for decision before the High Court or the Supreme Court as the case may be, the Appellate Tribunal may defer the hearing of the appeal before it, till the matter is finally disposed of by the High Court or the Supreme Court, as the case may be:

(4) Every order passed by the Appellate Tribunal under sub section (3)

shall be communicated in the manner prescribed to the appellant, the respondent, the authority from whose order the appeal was preferred, the Deputy Commissioner concerned and to the Commissioner Commercial Taxes.”;

(6) for section 10, the following section shall be substituted, namely:—

“ 10. *Interest on Default.*—If the tax or any other amount assessed or due under this Act is not paid by the proprietor or any dealer or any other person within the time prescribed therefor, in this Act or in any rule made there under and in other cases within the time specified therefor in the notice of demand, the proprietor or the other person shall pay simple interest at the rate of twelve per cent per annum on the tax or other amount defaulted.”.

5. Amendment of Act 15 of 1991.—In the Kerala Agricultural Income Tax Act, 1991 (15 of 1991),—

(1) in section 37,—

in sub-section (4), for the words ‘fifteen per cent’ the words ‘twelve per cent’ shall be substituted;

(2) in section 39,—

in the first proviso, after the words ‘derived from’ and before the words ‘manufactured tea’ the words “rubber, coffee and” shall be inserted;

(3) after section 91 the following section shall be inserted, namely;

“91A. *Appropriation of Payment.*—(1) Where any tax or any other amount due or demanded under the Act is paid by an assessee or other person, the payment so made shall be appropriated first towards interest accrued on such tax or other amount under sub section (4) of Section 37 on such date of payment and the balance available shall be appropriated towards principal outstanding, notwithstanding any request to the contrary by the assessee or any person making such payment.

(2) Notwithstanding anything contained in sub-section (1) where any assessee or other person has paid any amount towards tax or any other amount prior to coming into force of this section, no re-computation of such payments shall be made under sub-section (1)”;

(4) for the Schedule the following Schedule shall be substituted, namely:-

“SCHEDULE

(See section 3)

RATES OF AGRICULTURAL INCOME TAX

(1) In the case of person other than a company or co-operative society;

(a) Where the total agricultural income

- does not exceed Rs. 40,000 - Nil
- (b) Where the total agricultural income exceeds Rs. 40,000 but does not exceeds Rs. 60,000 10 per cent of the amount by which the total agricultural income exceeds Rs. 40,000
- (c) Where the total agricultural income exceeds Rs. 60,000 but does not exceeds Rs. 1,00,000 - Rs. 2000 plus 20 per cent of the amount by which the total agricultural income exceeds Rs. 60,000
- (d) Where the total agricultural income exceeds Rs. 1,00,000 - Rs. 10,000 plus 30 per cent of the amount by which the total agricultural income exceeds Rs. 1,00,000
- (2) In the case of a firm, thirty five per cent of the total agricultural income.
- (3) In the case of a domestic company or co-operative society,—
- (a) Where the total agricultural income does not exceed Rs. 25,000 - 35 per cent of the total agricultural income
- (b) Where the total agricultural income exceeds Rs. 25,000 but does not exceeds Rs. 1,00,000 - 40 per cent of the total agricultural income
- (c) Where the total agricultural income exceeds Rs. 1,00,000 but does not exceeds Rs. 3,00,000 - 45 per cent of the total agricultural income
- (d) Where the total agricultural income exceeds Rs. 3,00,000 - 50 per cent of the total agricultural income
- (4) In the case of foreign company, eighty per cent of the total agricultural income.”.

6. Amendment of Act 15 of 1994.—In The Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994),—

- (1) in section 4, after the words, brackets and figures “ Kerala General Sales Tax Act, 1963 (Act 15 of 1963)”, the words, brackets and figures “or the Kerala Value Added Tax Act, 2003 (Act 30 of 2004)” shall be inserted ;
- (2) in section 12, after the word ‘exempt’ the words ‘either prospectively or retrospectively’ shall be inserted ;
- (3) in section 14AA, for the words and figures “31st day of December 2004”, the words and figures “31st day of March 2006.” shall be

substituted ;

(4) in section 15, sub-section (2) shall be omitted ;

(5) after section 15, the following section shall be inserted, namely :—

“15A. *Interest on default.*—If the tax or any other amount assessed or due under this Act is not paid by any dealer or any other person within the time prescribed therefor in this Act or in any rule made thereunder and in other cases within the time specified therefor in the notice of demand, the dealer or the other person shall pay, simple interest at the rate of twelve per cent per annum on the tax or other amount defaulted.” ;

(6) for section 18, the following section shall be substituted, namely :—

“18. *Restriction on Registration.*—Notwithstanding anything contained in any other law for the time being in force, where the liability to pay tax in respect of a motor vehicle or body built on a motor vehicle arises under this Act, and such motor vehicle or body built on motor vehicle is required to be registered in the State under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), no registering authority shall register such motor vehicle with body built on motor vehicle, unless the person concerned furnishes a certificate of payment of such taxes due under the Act, issued by the competent authority of the Commercial Taxes Department.”;

(7) in the Schedule,—

(a) for the entries against serial number 2, the following entries shall be substituted, namely :—

“ Cement including white cement” ;

(b) for the entries against serial number 6, the following entries shall be substituted, namely :—

“ Cudappa stones, Kotta stones, any other similar stones and slabs”;

(c) for the entries against serial number 19, the following entries shall be substituted, namely :—

“ Generator—whether assembled or unassembled” ;

(d) after serial number 59 and the entries against it, the following serial numbers and entries shall be added, namely :—

“60. Scientific and laboratory equipments.

61. Electronic goods.

62. Machineries.

63. Fire works including colored matches.

64. Glasses.

65. Motor vehicle spares.

66. Linoleum and flexible flooring materials.”.

7. Amendment of Act 30 of 2004 .—In the Kerala Value Added Tax Act, 2003 (30 of 2004),—

(1) in section 2,—

(a) for clause (x), the following clause shall be substituted, namely :—

“(x) “capital goods” means plant, machinery, equipments including pollution/ quality control, lab and cold storage equipments used in manufacture, processing, packing or storage of goods in the course of business but shall not include such goods and civil structure as may be notified by Government.”

(b) after clause (xviii) the following clause shall be inserted, namely :—

“(xviii A) “Empowered Committee” means the Empowered committee of State Finance Ministers constituted by the Ministry of Finance, Government of India on the basis of the resolution adopted in the conference of the Chief Ministers on 16th November, 1999.”;

(ba) after clause (xxxvi) the following clause shall be inserted, namely:—

“(xxxviA) Prevailing market price” means the sale price for the sale of goods fixed by the assessing authority, if he has reason to believe that the dealer has practiced undervaluation and the sale price shall be the value or price at which the goods of the kind or quality are sold or capable of being sold in the open market or the price obtained from the Kerala State Civil Supplies Corporation Ltd. or Economic and Statistics Department of the State or other reliable sources on the date or sale of such goods.”;

(bb) in clause (xlvi), for the word and figures, “section 49”, the word and figures “section 46” shall be substituted.

(c) after clause (lvi), the following clause shall be inserted, namely :—

“(lvii) “zero rate sale” means the sale of any goods on which no tax is chargeable but in relation to which input tax credit or refund of input tax paid is admissible.”

(2) in section 6 ;

(a) in sub-section (1),—

(i)for the words “not less than two lakhs”, the words “not less than ten lakhs” shall be substituted ;

(ii)for clause (a), for the words “Second, Third and Fifth Schedules”, the words, “Second and Third Schedules” shall be substituted ;

(iii) for clause (b), the following clause shall be substituted, namely :—

“(b) goods specified in the Fourth Schedule shall be outside the purview of this Act.”;

(iv) for clauses (d), (e) and (f), and the provisos and the Explanation thereunder, the following clauses shall be substituted, namely :—

“(d) in the case of goods not falling under clauses (a), (b) or (c), at the rate of 12.5% at all points of sale of such goods within the State ;

(e) in the case of transfer of goods involved in the execution of works contract where transfer is in the form of goods, at the rates specified for such goods in clause (a), (b), (c) or (d) above, as the case may be;

(f) in the case of transfer of goods involved in the execution of works contract, where the transfer is not in the form of goods but in some other form, at the rate of 12.5% at all points of sale;” ;

(aa) in the proviso to the sub-section (2), for the words ‘two lakh rupees’ the words ‘five lakh rupees’ shall be substituted ;

(b) sub-section (3) and the provisos thereunder shall be omitted ;

(c) in sub-section (5), for the words “twenty lakhs” and “two per cent of the turnover” the words “fifty lakhs” and “one per cent of the turnover of taxable goods” shall be substituted.

(d) after sub-section (5) the following proviso shall be inserted, namely :—

“Provided that a dealer who has been paying tax under sub-section (1) shall not be entitled to opt for payment of tax under this sub-section unless his total turnover continue to be within the limit specified in this sub-section consecutively for three years;”;

(3) in section 8,—

(a) for clause (a) the following clause shall be substituted, namely :—

(a)(i) any works contractor who is not an importer or a dealer effecting first taxable sale in the State may, at his option, instead of paying tax in accordance with the provisions of the said sections, pay tax at two per cent of the whole contract amount.

(ii) any works contractor, other than those undertaking electrical, refrigeration or air conditioning contracts or contracts relating to supply and installation of plant, machinery, rolling shutters, cranes, hoists, elevators (lifts), escalators, generators, generating sets, transformers, weighing machines, air conditioners and air coolers, deep freezers, laying of all kinds of tiles (except brick tiles), slabs and stones (including Marble), and not falling under clause (i) above, may at his option, instead of paying tax in accordance with the provisions of the said sections, pay tax at six

per cent of the whole contract amount.

(b) to clause (a), the following explanation shall be inserted, namely :—

“*Explanation* : “First taxable sale” for the purpose of this section shall mean the sale of taxable goods effected by a registered dealer immediately after the import of such goods into the State or its manufacture in the State or after its purchase from a person other than a registered dealer in the State, as the case may be.” ;

(c) in clause (b), for the Explanation, the following Explanation shall be substituted, namely :—

“*Explanation* : For the purposes of this clause, primary crusher shall also be reckoned for the purpose of computation of the quantum of compounded tax and the rate applicable for primary crusher shall be fifty per cent of the rates mentioned in items (i), (ii) and (iii) above.” ;

(d) for clauses (c) and (d), the following clauses shall be substituted, namely :—

“(c) Any dealer in cooked food and beverages, including beverages prepared by him, other than a dealer supplying cooked food or beverages to any airline service company or institution or shipping company for serving in air craft, ships or steamer or served in air craft, ship, steamer, bar attached hotel or star hotel may, at his option, instead of paying tax in accordance with the provisions of section 6, pay tax at one per cent of the taxable turnover.

Explanation : For the purposes of this clause “bar attached hotel” shall mean a hotel or restaurant or club or any other place which is licensed under the Foreign Liquor Rules to serve foreign liquor falling under Sl. No. 2 of the Fourth Schedule.

(d) Any dealer who transfers the right to use Video Cassette or Computer Disc may, instead of paying tax in accordance with the provisions of section 6, pay tax at the rate of one thousand rupees per year for every main or branch shop situated in any place within the limits of any Municipal Corporation or Municipality and rupees five hundred per year for any main or branch shop situated in any other place or places” ;

(4) for section 10 the following section shall be substituted, namely :—

“10. *Deduction of tax at source.*—(1) Every awarder shall deduct from every payment, including advance payment, made by him to any works contractor liable to pay tax under section 6, in relation to any works contract awarded, the tax payable by the contractor in respect of such contract under that section, whether the transfer of goods involved in the execution of works contract is in the form of goods or not, and remit it to Government, in the prescribed manner, within five days from the date of such deduction. Every such awarder shall also file such return as may

be prescribed.

(2) For the purposes of sub-section (1) the awarder shall obtain from the contractor a declaration in the prescribed form, showing his tax liability in relation to such works contract:

Provided that the awarder shall obtain from the contractor quarterly certificate issued by the assessing authority showing the tax liability or tax remittances, as the case may be, of the contractor in relation to the contract up to the end of the previous quarter:

Provided further that the awarder shall, before making final payment to the works contractor in respect of any contract, obtain a liability certificate from the assessing authority.

(3) If any awarder effects any payment without deduction of the tax as provided under sub-section (1) or after making such deductions, fails to remit the same to Government within the time limit specified under the said sub-section, the awarder *and* any person or persons responsible for such deduction on behalf of the awarder, including a Director, Manager, Secretary or other officer of a company, shall be jointly and severally liable for payment of such amounts to the Government forthwith as if it were a tax due from him.

Explanation : For the purposes of this section :

(1) "company" means any body corporate and includes a firm or other association of individuals, or a Co-operative society; and

(2) "Director" in relation to a firm, means partner in the firm." ;

(5) in section 11,—

(a) for sub-section (2), the following sub-section shall be substituted, namely :—

"(2) In respect of capital goods purchased by a dealer, input tax credit shall be allowed over a period of three years from the date of commencement of commercial production or from the date from which the capital goods are put to use, whichever is later, in such manner and subject to such conditions as may be prescribed.";

(b) in sub-section (3), for the words "output tax paid by him", the words, "output tax payable by him" shall be substituted ;

(ba) After sub-section (3) the following provisos shall be inserted, namely :—

"Provided that no input tax credit shall be allowed to any amount illegally collected by way of tax as specified in sub-section (3) (a) of Section 30 of the Act :

Provided also that where any goods purchased in the state are subsequently sold at subsidized price, the input tax allowable under the sub-section in respect of

such goods shall not exceed the output tax payable on such goods.”;

(c) in sub-section (5),—

a. In clause (g) the word “consumable” shall be omitted.

b. Clauses (h), (i) and (o) shall be omitted ;

(d) to sub-section (6), the following proviso shall be added, namely :—

“ Provided that where the excess input tax so carried forward cannot be fully adjusted during the last return period of that year and the output tax for the subsequent year is less than the excess input tax credit so remaining unadjusted, the amount by which the output tax for the subsequent year falls short of the excess input tax credit so remaining unadjusted, shall be refunded to the dealer as if it were a refund accrued under section 13.” ;

(e) in sub-section (7), after the words “at the time of closure of business” and before the words “in-put tax” the words “in relation to such goods” shall be inserted ;

(f) after sub-section (12), the following sub-section shall be inserted, namely :—

“(13) Subject to the provisions of sub-sections (4) to (7) and sub-sections (9) to (12), input tax credit shall be allowed to a registered dealer in respect of the tax paid under the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), in respect of goods purchased by him during a period of one year immediately preceding the date of commencement of this Act and held as opening stock on such date and sold or used in the manufacture of taxable goods or used in the execution of works contract or for use as containers or as packing materials for the packing of taxable goods in the State for sale thereafter, against the output tax payable by him, subject to such conditions and restrictions as may be prescribed :

Provided that the assessing authority may adjust any amount accruing to a dealer as input tax credit under this sub-section towards any tax or other amount due from the dealer, under this Act or under the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963) or the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994).

Explanation : For the purposes of this sub-section “input tax” means tax paid by one registered dealer under the Kerala General Sales Tax Act, 1963 (15 of 1963) to another such dealer or, where the goods are liable to tax under the Kerala General Sales Tax Act, 1963 (15 of 1963) at the point of first purchase or last purchase, as the case may be, the tax paid by the dealer claiming input tax credit under this sub-section on the purchase.”.

(6). for section 12, the following section shall be substituted, namely:—

“12. *Special rebating in certain cases.*—In calculating the net tax payable by a dealer for a return period, there shall be deducted from the tax payable for the return period, a sum equal to,—

(a) the tax paid under sub-section (2) of section 6; and

(b) the tax paid under section 3 of the Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) on the import of any goods, other than those included in the fourth schedule;

where such goods are sold or used in the manufacture of taxable goods or used in the execution of works contract or for use as containers or as packing materials for the packing of taxable goods in the State.”.

(7). for section 13, the following section shall be substituted, namely :—

“13. *Refund of input tax in the case of export or inter-State sale.*—

(1) Every sale in the course of export shall be a zero rate sale.

(2) Where input tax has been paid in respect of the purchase of any goods including capital goods, except those goods coming under the Fourth Schedule, and such goods are either,—

(i) sold in the course of export; or

(ii) sold in the course of inter-State trade or commerce; or

(iii) sent to outside the State otherwise than by way of sale in the course of inter-State trade; or

(iv) consumed in the manufacture of goods, other than those falling under the First Schedule or Fourth Schedule and the goods so manufactured are sent outside the State either by way of sale in the course of inter-State trade or commerce or otherwise; or

(v) used as Capital goods; the input tax paid on such goods shall be refunded to the person making such sales in the course of export or in the course of inter-State trade or commerce or sending such goods to outside the State, as the case may be, in such manner and subject to such conditions as may be prescribed :

Provided that the dealer claiming such refund shall not claim input tax credit on such purchases for any return period :

Provided further that where the goods are sent to outside the State otherwise than by way of sale in the course of inter-State trade or export or where the sale in the course of inter-State trade is exempted from tax, the refund under this section shall be limited to the amount of input tax paid in excess of the rate specified under sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) on the purchase turnover of such goods resold or used in the manufacture, as

the case may be :

Provided also that in the case of capital goods, the refund of input tax will be allowed in such instalments as may be prescribed.

(3) Nothing contained in sub-section (2) shall be construed as preventing the assessing authority from adjusting any amount due as refund under sub-section (1) towards any tax or other amount due from the dealer, under this Act or under the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963) or the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or The Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994).

(4) The provisions of this section shall apply to goods purchased by a dealer during a period of one year immediately preceding the date of commencement of the Act and held by such dealers as opening stock on such date.

Explanation : For the purpose of this section,—

(a) a 'sale in the course of export' means a sale falling under sub-section (1) or sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(b) "input tax" includes tax paid under sub-section (2) of section 6, input tax covered by the Explanation to sub-section (13) of section 11 and the tax paid under the Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) on any taxable goods.”.

(8) for Section 14 the following section shall be substituted, namely :—

“14. *Reimbursement of tax.*—Where tax has been collected by any dealer in the State on any sale effected under this Act to any official or personnel of,—

(a) any foreign diplomatic mission or consulate in India ; or

(b) the United Nations or any other similar international body, entitled to privileges under any convention to which India is a party or under any law for the time being in force ; or

(c) any consular or diplomatic agent of any mission, the United Nations or other body, the tax so collected shall be reimbursed to such person, mission, United Nations or other body in such manner as may be prescribed.”;

(9) in section 16,—

(a) in sub-section (1), for the Table and the provisos there under, the following Table and provisos shall be substituted, namely :—

“TABLE

- | | | |
|--|---|--|
| (a) Where the total turnover is less than three lakh rupees | - | Five hundred rupees |
| (b) Where the total turnover is three lakh rupees and above but is less than ten lakh rupees | - | Seven hundred rupees |
| (c) Where the total turnover is ten lakh rupees and above but is less than fifty lakh rupees | - | One thousand rupees plus Twenty five rupees for each lakh or part thereof above ten lakh |
| (d) Where the total turnover is fifty lakh rupees and above | - | Two thousand rupees plus fifty rupees for each lakh or part thereof above fifty lakh, so however that the total registration fee shall not exceed twenty thousand rupees |

Provided that a dealer getting registered under clause (ii) of sub-section (2) of section 15 shall not be required to pay the registration fee specified in this sub-section; but only the fee for renewal of registration specified under sub-section (7) :

Provided further that where the dealer is an authorized retail or wholesale distributor of rationed articles under the Kerala Rationing Order, 1966, his total turnover for the purpose of this sub-section shall not include the turnover in respect of such goods :

Provided also that in the case of a casual trader, the minimum registration fee to be paid shall be one thousand five hundred rupees and the registration shall be valid for a period of three months from the date of issue of the certificate.”;

(b) in sub-section (4), for the words “one hundred rupees”, the words “one hundred and fifty rupees” shall be substituted ;

(c) in sub-section (7), for the words, figure and brackets “fee specified in sub-section (1) and shall continue to be valid on such renewal” the following words, figures and brackets shall be substituted, namely:—

“ fee specified below :

- | | | |
|-----------------------------------|---|-------------------------------------|
| (a) Dealer who is not an importer | - | Five hundred rupees |
| (b) Others | - | One thousand five hundred rupees.”; |

(d) after sub-section (12), the following sub-sections shall be inserted, namely :—

“(13) (i) Any dealer conducting exhibitions, exchange melas or any prize schemes for sales promotion, shall obtain a written permission from the assessing authority, with whom he is registered as a dealer on payment of a fee of five hundred rupees. The assessing authority may issue such permission in such form and subject to such conditions as may be prescribed. The dealer to whom the permission is issued shall exhibit the same at a conspicuous place where the exhibition or exchange mela or prize scheme is conducted.

(ii) The owner of the premises (not being the regular business place of the dealer) where the exhibition, exchange mela or any prize schemes for sales promotion are conducted shall obtain a copy of the permission issued by the assessing authority under clause (i) and intimate the assessing authority concerned the particulars regarding the period during which the mela is conducted, the dealer conducting the mela and the conditions subject to which the premises are leased out for the conduct of such exhibition, exchange mela or prize schemes and any other relevant information. Where the owner of the premises fails to do so, he shall be jointly and severally liable for any tax that may become due on the sales of goods made in such exhibition, exchange mela or any prize schemes.”

(14) Every registered dealer shall be issued an electronic identity card on payment of five hundred rupees and subject to such conditions as may be prescribed. Add on cards may be issued to a dealer on payment of two hundred and fifty rupees per card. The maximum number of add-on cards that may be issued to a dealer shall not exceed three.

(15) Where a certificate of registration or an electronic identity card issued under this section is lost, a duplicate certificate may be issued on payment of One hundred rupees in the case of registration certificate and two hundred and fifty rupees in the case of electronic identity card, subject to such conditions as may be prescribed.”;

(10) in section 17; after proviso to sub-section (2) the following proviso shall be inserted, namely :—

“ Provided further that no security or additional security shall be demanded under this sub-section from a dealer falling under clause (ii) of sub-section (2) of section 15”.

(11) in section 19,—

(a) in sub-section (4) for the words “one hundred rupees”, the words “one hundred and fifty rupees” shall be substituted ;

(b) in sub-section (6), for the words, “one hundred rupees”, the words, “one hundred and fifty rupees” shall be substituted.

(12) for sections 20, 21 and 22 the following sections shall be substituted, namely :—

“20. *Filing of returns.*—(1) Every registered dealer and every dealer liable to be registered under this Act shall submit to the assessing authority such return or returns before such dates and in such manner and accompanied by such documents as may be prescribed.

(2) In case of a dealer having more than one place of business, the aggregate turnover of all such places of business shall, subject to the provisions of sub-section (3), be taken as the turnover of the business for the purposes of this Act.

(3) The Commissioner may, on application by the dealer, treat each of such places of business as a separate unit for the purposes of levy, assessment and collection of tax, and thereupon all the provisions of this Act regarding registration, filing of returns, assessment and collection of tax shall apply, as if each of such places of business were a separate unit.

(4) Where any order is passed by the Commissioner under sub-section (3), the turnover of each of such places of business shall be liable to tax irrespective of such turnover being below the minimum turnover mentioned in section 6 provided that the total turnover in respect of all such places of business together shall not be less than the minimum turnover mentioned in section 6.

21. *Self assessment.*—Where the return submitted under sub-section (1) of section 20 is in the prescribed manner and accompanied by the prescribed documents, the assessment relating to the return period shall, subject to the provisions of sections 22, 24 and section 25, be deemed to have been completed on the receipt of such return.

22. *Assessment in case of non-filing of return and filing of defective return.*—
(1) Where the return submitted under sub-section (1) of section 20 is not in the prescribed manner or not accompanied by the prescribed documents or with incorrect particulars, the assessing authority shall, after recording its reasons, reject the return with due notice to the dealer.

(2) A dealer whose return is rejected under sub-section (1) may, file a fresh return curing the defects in such manner and within such time as may be prescribed and accompanied by such documents as provided under sub-section (1) of section 20 together with proof of payment of interest on the tax payable at the rates provided under section 31 for the period from the due date of filing of return till the date of filing of such fresh return. On the receipt of such return by the assessing authority, the assessment for the return period shall, subject to the provisions of section 24 and section 25, be deemed to have been completed.

(3) If any dealer fails to submit any return as provided under sub-section (1) of section 20 or files incorrect return and fails to file a fresh return as provided under sub-section (2), the assessing authority shall estimate the turnover of the return period and complete the assessment to the best of its judgment.

(4) No assessment under sub-section (3) of this section shall be completed without affording the dealer an opportunity of being heard.

(5) On receipt of the notice under sub-section (4), if the dealer files a return for the return period as provided under sub-section (1) of section 20 and accompanied by proof of payment of tax payable and interest on this amount from the due date for filing of return till the date of filing of return at the rates specified in section 31 and double the amount of interest so due as penalty the assessing authority shall drop the proposal for assessment under sub-section (3) and the assessment for the return period shall be deemed to have been completed on receipt of such return.

(6) Any assessment, levy and collection of tax under this Act shall be in such manner as may be prescribed.

(7) Notwithstanding anything contained in any other provision of this Act, no appeal shall lie against the assessment completed under sub-section (3) of this section unless the dealer has paid the entire tax assessed.”;

(13) in section 23,—

(i) in sub-section (1), the following sentence shall be inserted at the end, namely :—

“The officer so designated and the audit officers shall follow the procedure as may be notified by Government.”;

(ii) in sub-section (6), for the words, “all the return periods upto the previous audit visit shall be liable to be disallowed and the assessments of the return periods liable to be completed to the best of judgment”, the following shall be substituted, namely :—

“ the four return periods immediately preceding the date of such audit visit shall be liable to be disallowed and the assessments of such return periods liable to be completed to the best of judgment as provided under section 24.” ;

(iii) in sub-section (6) for the figures “11, 21 and 22” the figures “11, 20, 21 and 22” shall be substituted. ;

(14) in section 30,—

(a) in sub-section (1), the words “and pay it over to Government in such manner as may be prescribed” shall be added at the end.

(b) for sub-section (4) the following sub-section shall be substituted, namely :—

“(4) No registered dealer whose turnover is below the limit specified under sub-section (1) of section 6 shall collect any sum purporting to be by way of tax.”;

(15) in section 31, for sub-section (5) the following sub-section shall be substituted, namely :—

“(5) If the tax or any other amount assessed or due under this Act is not paid by any dealer or any other person within the time prescribed therefore in this Act or in any rule made thereunder and in other cases within the time specified therefore in the notice of demand, the dealer or the other person, shall pay simple interest at the rate of twelve per cent per annum on the tax or other amount defaulted.”;

(16) for section 32, the following section shall be substituted, namely: —

“32. *Deferment of tax payable by Industrial Units.*—(1) Subject to such conditions and restrictions, the Government may, by notification, order to defer the payment of the whole or any part of the tax payable by any industrial unit in respect of which exemption in respect of tax payable under the Kerala General Sales Tax Act, 1963 (15 of 1963) or the Kerala Surcharge on Taxes Act, 1957 (11 of 1957) had been granted or is due to be granted under any notification issued under Section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), under the Industrial Policy of the State, and that the tax or taxes so deferred shall be repaid, after the expiry of the period for which such exemption had been granted, in equal instalments over a period of five years in such manner as may be specified.

(2) Notwithstanding anything contained in this Act but subject to such conditions as the Government may, by general or special order specify, where in respect of an industrial unit deferment is granted under sub-section (1) and where liability equal to the amount of any such tax deferred has been created as a loan by Government, such tax deferred shall not attract interest under sub-section (5) of Section 31 during the period for which deferment is granted.”;

(17) in section 48 for sub-section (4) the following sub-section shall be substituted, namely :—

“(4) where any person consigns any goods or transports any goods liable to tax under this Act from another State into the State without any records as provided for under section 46 or where the particulars furnished in the documents accompanying the goods are false or the consignor or purchaser stated therein is found to be bogus or non-existent or is not traceable or where the transporter fails to prove the bona fides of the transport, it shall be presumed that such goods have been sold in the State by the consignor or the owner of the goods or the transports

or the owner or persons in charge of the vehicle or the person in charge of the goods or all of them jointly and they shall be jointly and severally liable to pay tax on such sales which shall be assessed and recovered in the manner provided for in sub-section (3).”;

(18) in Section 49,—

(a) in the second proviso to sub-section (3) for the word “penalty” the words “redemption fee” shall be substituted ;

(b) for sub-sections (4) and (5), the following sub-sections shall be substituted, namely :—

“(4) Notwithstanding anything contained in the foregoing provisions, if the owner or person in charge of the notified goods or the owner or person in charge of the vehicle fails to prove the genuineness of the transport of the notified goods or to remit the redemption fee as specified in second proviso to sub-section (3), within thirty days from the seizure and detention of goods and the authorized officer has reason to believe that the owner or the person in charge of the vehicle or the driver has transported the notified goods to evade payment of tax with the knowledge or connivance of the owner of the goods, the officer may confiscate the vehicle or vessel along with the goods :

Provided that the authorized officer shall serve notice to the owner of the vehicle or the person in charge of the vehicle or the owner of the notified goods, if ascertainable, intimating the reason for the confiscation of the vehicle or vessel affording him and an opportunity of being heard. The officer shall also afford an opportunity to any of such persons to pay a *penalty* equal to thrice the amount of tax attempted to be evaded in lieu of confiscation of the notified goods and an amount equal to thrice the amount of such tax or rupees one lakh whichever is higher in lieu of confiscation of the vehicle or vessel.

(5) No order confiscating any vehicle or vessel shall be made under sub-section (4), if the owner or the person in charge of the vehicle or vessel proves to the satisfaction of the authorized officer that it was used for carrying the notified goods without the knowledge or connivance of the owner himself, his agent, if any, or the person in charge of such vehicle or vessel and that each of them has taken all reasonable and necessary precautions against such use.”;

(18A) After Section 49 the following section shall be inserted, namely:—

“49A. *Police Assistance for inspection, search and seizure.*—An officer authorised under the provisions of this Act to conduct inspection, search or seizure of any vehicle or vessel, goods, business place, residential accommodation or any other place, if feels necessary to have police assistance for the effective conduct of such inspection, search or seizure may seek police assistance from the officer in charge of the police station or from his superior officer having jurisdiction over the

area where inspection, search or seizure is to be conducted or is being conducted and thereupon such police officer shall render such assistance to the officer as may be required for the conduct of such inspection, search or seizure.”

(19) in Section 67,—

(a) in sub-section (1), for the words “twenty-five thousand rupees”, the words “ten thousand rupees” shall be substituted ;

(b) in sub-section (2), for the words “at thrice the balance amount of tax” and “thrice the complete amount so assessed”, the words “at twice the balance amount of tax”, and “twice the complete amount so assessed” shall respectively be substituted ;

(20) in section 69, in sub-section (1), for the words “ten thousand rupees”, the words “five thousand rupees” shall be substituted ;

(21) in section 70, for the words “fifty thousand rupees”, the words “twenty-five thousand rupees” shall be substituted ;

(22) for section 71, the following section shall be substituted, namely :—

“71. *Punishment for submitting untrue return etc.*—(1) Any person who,—

(a) knowingly submits an untrue return or fails to submit return as required by the provisions of this Act or the rules made thereunder; or

(b) fails to keep true and complete accounts; or

(c) dishonestly objects to or fails to comply with the terms of a notice issued to him under sub-section (1) of section 35; or

(d) being a person obliged to register himself as a dealer under this Act does not get himself registered; or

(e) fails to stop any vehicle or vessel when required to do so by an officer empowered in this behalf; or

(f) wilfully acts in contravention of any of the provisions of this Act or the rules made thereunder, for the contravention of which no express provision for punishment is made by this Act, shall, on conviction by a Magistrate, be liable to fine which may extend to twenty-five thousand rupees.

(2) Any person who,—

(a) makes any bogus claim of input tax credit or refund, or

(b) continues the business during the period of suspension of registration, or

(c) prevents or obstructs survey, inspection, entry, search, checking of tax invoice or seizure by an officer empowered under this Act, or

(d) prevents or obstructs inspection of any vehicle or vessel or goods transported otherwise or seizure of goods by an officer in charge of a check post or barrier or by any officer empowered under this Act, or

(e) fraudulently evades the payment of tax, fee or other amount due from him under this Act, or

(f) carries on business as a dealer without furnishing the security demanded under sub-section (1) of section 17, shall, on conviction by a Magistrate, be punished with simple imprisonment for a period which may extend to six months or to fine not less than the tax or other amounts due but not exceeding fifty thousand rupees or to both.”;

(23) in section 73 for the words “which shall not be less than three months but which may extend to six months and shall also be liable to fine not exceeding fifty thousand rupees”, the words “which may extend to six months or with fine not exceeding fifty thousand rupees or with both” shall be substituted ;

(24) after section 79, the following section shall be inserted, namely:—

“79A. *Bar against attachment in certain cases*.—Notwithstanding anything contained in any other law in force or in any judgment, decree or order of any court, no court or any other authority shall pass any order attaching any amount from any person, out of the tax collected by such person under the Act and kept with him before it became due to Government.”;

(25) in section 85, in sub-section (2) after clause (x) the following clause shall be inserted, namely :—

“(xi) to an officer of Government of India or the Government of any State or Union Territory of India, where such disclosure is on the basis of the decision of the Empowered Committee.”;

(25A) in sub-section (1) of section 93 the words “except where such enhancement is to implement a decision of the Empowered Committee” shall be inserted at the end ;

(26) for section 98, the following section shall be substituted, namely :—

“98. *Kerala General Sales Tax Act, 1963 (15 of 1963) to have limited application*.— (1) From the date of commencement of this Act, the Kerala General Sales Tax Act, 1963 (15 of 1963) shall apply only in respect of goods included in the Fourth Schedule to this Act.

(2) Goods taxable under the said Act at the point of last purchase in the State, which are held as closing stock on the date preceding the date of coming into force of this Act, shall be deemed to have acquired the quality of last purchase under the provisions of the Kerala General Sales Tax Act, 1963 on such date and

tax shall be levied accordingly.

(3) Notwithstanding anything in sub-section (1), Government may permit the use of the registration certificates issued under the provisions of the said Act and also of such forms prescribed by the rules made thereunder by any dealer to whom the provisions of this Act applies, till the thirtieth day of June, 2005.

(4) Notwithstanding anything contained in sub-section (i), in respect of the goods coming under the purview of the Kerala Value Added Tax Act, 2003 (30 of 2004), nothing shall affect the right to initiate and complete any proceedings pending at the commencement of the Kerala Value Added Tax Act, 2003 regarding the assessment, levy, collection and recovery of tax, penalty or other amount chargeable under the Kerala General Sales Tax Act, 1963 including that of escaped turnover, or affect the liability of any person to pay any sum due from him or existing right of refund under the said Act, or the right to initiate or continue any application, appeal, revision including suo moto revision or other proceedings made or preferred to any officer or authority under the said Act.”.

(27) for the Schedules the following Schedules shall be substituted, namely :—

“ FIRST SCHEDULE

Goods exempted from tax under sub-section (4) of Section 6

<i>Sl.No</i>	<i>Description of Goods</i>	<i>HSN Code</i>
(1)	(2)	(3)
1	<i>Agricultural implements manually operated or animal driven</i>	
(1)	Spades and shovels	8201.10.00
(2)	Forks	8201.20.00
(3)	Mattocks, picks, hoes and rakes	8201.30.00
(4)	Axes, bill hooks and similar hewing tools	8201.40.00
(5)	Secateurs and similar one-handed pruners and shears (including poultry shears)	8201.50.00
(6)	Hedge shears, two-handed pruning shears and similar two-handed shears	8201.60.00
(7)	Other hand tools of a kind used in agriculture, horticulture or forestry	8201.90.00
2	<i>Aids & implements used by handicapped persons</i>	
(1)	Orthopaedic or fracture appliances	9021.10.00
(2)	Artificial joints	9021.31.00

(3)	Frequency modulated hearing aid system used for hearing by handicapped persons in group situation	9021.40.10
(4)	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	
(a)	Wheel chairs for invalids (including motorised)	8713.10.10
(b)	Other Wheel chairs for invalids	8713.90.10
(5)	Braille typewriters	
(a)	Braille typewriters (electric)	8469.20.10
(b)	Braille typewriters (non-electric)	8469.30.10
3	<i>Aquatic feed, poultry feed and its supplements & cattle feed, including grass, hay, etc. but excluding those specifically mentioned in Schedule II</i>	
(1)	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	
(a)	Maize bran	2302.10.10
(b)	Deoiled rice bran	2302.20.10
(c)	Rice bran raw	2302.20.20
(d)	Bran of wheat	2302.30
(e)	Of other cereals	2302.40.00
(f)	of leguminous plants	2302.50.00
(2)	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets of a kind used in animal feeding, not elsewhere specified or included	2308.00.00
(3)	Preparations of kind used in animal feeding	
(a)	Dog or cat food	2309.10.10
(b)	Compounded animal feed	2309.90.10
(c)	Concentrates for compound animal feed	2309.90.20
(d)	Prawn, shrimp and poultry feed	2309.90.31
(e)	Fish meal in powdered form	2309.90.32
(f)	Other feeds for fish	2309.90.39
(g)	Others	2309.90.90

(4) Hay and fodder	1214.90.00
4 <i>Betal leaves</i>	1404.90.40
5 <i>Books and periodicals & journals</i>	
(1) Books	
(a) Printed books meant for reading	4901.10.10
(b) Dictionaries and encyclopaedias and serial instalments thereof	4901.91.00
(c) Journals and periodicals	4902.10.20
(2) Children's picture, drawing or colouring books	
(a) Picture books	4903.00.10
(b) Drawing or colouring books	4903.00.20
6 <i>Candle</i>	3406.00.10
7 <i>Cart driven by animals</i>	8716.80.20
8 <i>Charcoal</i>	
(1) Wood charcoal (including shell or nut charcoal), not agglomerated	whether or
(a) Of coconut shell	4402.00.10
(b) Other	4402.00.90
9 <i>Coarse grains other than paddy, rice and wheat</i>	
(1) Rye	1002.00.90
(2) Barley	1003.00.90
(3) Oats	1004.90
(4) Maize (Corn)	1005.90.00
(5) Grain sorghum	1007.00.90
(6) Buckwheat	1008.00.90
(7) Jawar	1008.20.19
(8) Bajra	1008.20.29
(9) Ragi	1008.20.39
(10) Canary seed	1008.30.90
(11) Other cereals	1008.90.90
10 <i>Condoms and contraceptives</i>	

(1)	Contraceptive pills	
(2)	Rubber contraceptives, male (condoms)	4014.10.10
(3)	Rubber contraceptives, female (diaphragms), such as cervical caps	4014.10.20
11	<i>Cotton & silk yarn in hank</i>	
(1)	Cotton	
(a)	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	5205
(b)	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	5206
(c)	Cotton yarn (other than sewing thread) put up for retail sale	5207
(2)	Silk	
(a)	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	5004
(b)	Yarn spun from silk waste, not put up for retail sale	5005
(c)	Silk yarn and yarn spun from silk waste, put up for retail sale, silk worm gut	5006
12	<i>Charkha, Amber Charkha, Handlooms, Handloom fabrics and Gandhi Topi</i>	
13	<i>Curd, Lussi, butter milk & separated milk</i>	
(1)	Curd and fresh (unripened or uncured) cheese, including whey cheese	0406.10.00
(2)	Yogurt	0403.10.00
(3)	Butter milk	0403.90.10
(4)	Others	0403.90.90
14	<i>Electrical energy</i>	2716.00.00
15	<i>Earthen pot</i>	6914.90.00
16	<i>Fresh milk and pasteurised milk</i>	
(1)	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	0401
(2)	Milk and cream, concentrated not containing added	

	sugar or other sweetening matter	0402.91.90
	(3) Other whole milk	0402.99.10
17	<i>Fresh plants, saplings and fresh flowers</i>	
	(1) Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No.1212	
	(a) Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0601.10.00
	(b) Bulbs, horticultural	0601.20.10
	(c) Chicory	
	(i) Chicory plants	0601.20.21
	(ii) Chicory roots	0601.20.22
	(iii) Other	0601.20.90
	(2) Other live plants (including their roots), cuttings and slips; mushroom spawn	
	(a) Unrooted cuttings and slips	0602.10.00
	(b) Edible fruit or nut trees, grafted or not	0602.20.10
	(c) Cactus	0602.20.20
	(d) Rhododerndrons and azaleas, grafted or not	0602.30.00
	(e) Roses, grafted or not	0602.40.00
	(f) Mushroom spawn	0602.90.10
	(g) Flowering plants (excluding roses and rhododerndrons)	0602.90.20
	(h) Tissue culture plant	0602.90.30
	(i) Other	0602.90.90
	(3) Fresh flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh	0603.10.00
18	<i>Fishnet & Fishnet fabrics</i>	
	(1) Made up fishing nets of nylon	5608.11.10
19	<i>Fresh vegetables & fruits</i>	
	(1) Potatoes, fresh or chilled	0701.90.00
	(2) Tomatoes, fresh or chilled	0702.00.00
	(3) Onions, shallots, leeks and other alliaceous vegetables, fresh or chilled	

(a)	Onions	0703.10.10
(b)	Shallots	0703.10.20
(c)	Leeks and other alliaceous vegetables	0703.90.00
(4)	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
(a)	Cauliflowers and headed broccoli	0704.10.00
(b)	Brussels sprouts	0704.20.00
(c)	Others	0704.90.00
(5)	Lettuce (<i>lactuca sativa</i>) and chicory, fresh or chilled	
(a)	Cabbage lettuce (head lettuce)	0705.11.00
(b)	Other lettuce	0705.19.00
(c)	Witloof chicory	0705.21.00
(d)	Other chicory	0705.29.00
(6)	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	
(a)	Carrots and turnips	0706.10.00
(b)	Horse radish	0706.90.10
(c)	Other radish	0706.90.20
(d)	Salad beetroot	0706.90.30
(e)	Other	0706.90.90
(7)	Cucumbers or gherkins, fresh or chilled	0707.00.00
(8)	Leguminous vegetables, shelled or unshelled, fresh or chilled	
(a)	Peas	0708.10.00
(b)	Beans	0708.20.00
(c)	Others leguminous vegetables	0708.90.00
(9)	Manioc (cassava), fresh or chilled	0714.10.00
(10)	Sweet potatoes, fresh or chilled	0714.20.00
(11)	Other vegetables, fresh or chilled	
(a)	Globe artichokes	0709.10.00
(b)	Asparagus	0709.20.00
(c)	Aubergines (egg-plants)	0709.30.00

(d) Celery other than celeriac	0709.40.00
(e) Mushrooms of the genus Agaricus	0709.51.00
(f) Other mushrooms	0709.59.00
(g) Truffles	0709.52.00
(h) Green chilly	0709.60.10
(i) Other capsicum	0709.60.90
(j) Spinach and Orache spinach	0709.70.00
(k) Olives	0709.90.10
(l) Curry banana	0709.90.20
(m) Pumpkins	0709.90.30
(12) Bananas, including plantains	0803.00.00
(13) Figs	0804.20.10
(14) Pineapples	0804.30.00
(15) Avocados	0804.40.00
(16) Gauvas	0804.50.10
(17) Mangoes	0804.50.20
(18) Oranges	0805.10.00
(19) Mandarins (including tangerines and satsumas) Clementines, wilkings and similar citrus hybrids	0805.20.00
(20) Grape fruit	0805.40.00
(21) Lemon and limes	0805.50.00
(22) Grapes	0806.10.00
(23) Watermelons	0807.11.00
(24) Other melons	0807.19.00
(25) Papaws (papayas)	0807.20.00
(26) Apples	0808.10.00
(27) Pears and quinces	0808.20.00
(28) Apricots	0809.10.00
(29) Cherries	0809.20.00
(30) Peaches including nectarines	0809.30.00
(31) Plums and sloes	0809.40.00

(32)	Strawberries	0810.10.00
(33)	Raspberries, blackberries, mulberries and loganberries	0810.20.00
(34)	Black, white or red currants and gooseberries	0810.30.00
(35)	Cranberries, bilberries and other fruits of the genus vaccinium	0810.40.00
(36)	Kiwifruit	0810.50.00
(37)	Durians	0810.60.00
(38)	Pomegranates	0810.90.10
(39)	Sapota (chico)	0810.90.30
(40)	Custard apple (ata)	0810.90.40
(41)	Bore	0810.90.50
(42)	Lichi	0810.90.60
20	<i>Garlic and green ginger</i>	
(1)	Garlic	
(a)	fresh	0703.20.00
(b)	dried	0712.90.40
(2)	Ginger, fresh	0910.10.10
21	<i>Glass Bangles</i>	7018.10.10
22	<i>Green and soaked coconut husk, coconut fibre, coir and coir products other than rubberised</i>	
(1)	Green coconut husk	
(2)	Soaked coconut husk	
(3)	Raw, coir bristle fibre	5305.11.10
(4)	Raw, mattress fibre	5305.11.20
(5)	Coir yarn	
(6)	Coir products other than rubberised coir products	
23	<i>Handmade safety matches</i>	
24	<i>Human Blood and blood plasma</i>	
(1)	Human blood	3002.90.10
(2)	Blood plasma	3002 .10
25	<i>Indigenous handmade musical instruments</i>	

(1)	Harmoniums	9203.00.10
(2)	Flutes	9205.90.10
(3)	Drums	9206.00.00
26	<i>Kumkum, Bindi, Alta and Sindur</i>	3304.99.40
27	<i>Life Saving medicine</i>	
(1)	Vaccines of human medicine	
(i)	Single Vaccine	
(a)	For Cholera and typhoid	3002.20.11
(b)	For hepatitis	3002.20.12
(c)	for tetanus	3002.20.13
(d)	for polio	3002.20.14
(e)	for tuberculosis	3002.20.15
(f)	for rabies	3002.20.16
(g)	for japanese Encephalitis	3002.20.17
(h)	for whooping cough (pertusis)	3002.20.18
(i)	Others	3002.20.19
(ii)	Mixed Vaccines	
(a)	for diphtheria, pertusis and tetanus (DPT)	3002.20.21
(b)	for diphtheria and tetanus	3002.20.22
(c)	for measles, mumps and rubella (MMR)	3002.20.23
(d)	for typhoid-para typhoid (TAB) or typhoid para typhoid cholera (TABC)	3002.20.24
(e)	Others	3002.20.29
(2)	Vaccines for veterinary medicine	3002.30.00
(3)	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	3002.90.20
(4)	Cultures of micro organisms (excluding yeast)	3002.90.30
(5)	Toxins	3002.90.40
(6)	Anti sera	
(a)	for diphtheria	3002.10.11
(b)	for tetanus	3002.10.12

(c) for rabies	3002.10.13
(d) for snake venom	3002.10.14
(e) Others	3002.10.15
(7) Hemoglobin bloodglobulins and serum globulins	3002.10.20
(8) Insulin Injunction	3002.31.10
(9) Cyclosporine	
28 <i>Meat, fish, prawn and other aquatic products when not cured or frozen, eggs and livestock other than poultry and animal hair</i>	
(1) Meat of bovine animals, fresh and chilled	
(a) Carcasses and half-carcasses	0201.10.00
(b) Other cuts with bone in	0201.20.00
(c) Boneless	0202.30.00
(2) Meat of swine, fresh or chilled	
(a) Carcasses and half-carcasses	0203.11.00
(b) Hams, shoulders and cuts thereof with bone in	0203.12.00
(c) Other	0203.19.00
(3) Meat of sheep or goats, fresh or chilled	
(a) Carcasses and half-carcasses of lamb, fresh or chilled	0204.10.00
(b) Other meat of sheep, fresh or chilled	
(i) Carcasses or half-carcasses	0204.21.00
(ii) Other cuts with bone in	0204.22.00
(iii) Boneless	0204.23.00
(4) Meat of horses, asses, mules or hinnies, fresh or chilled	0205.00.00
(5) Edible offal of	
(a) Bovine animals, fresh or chilled	0206.10.00
(b) Swine, fresh or chilled	0206.30.00
(c) Sheep or goats, fresh or chilled	0206.80.10
(d) Others	0206.80.90
(6) Other meat and edible meat offal, fresh or chilled	
(a) of rabbits or hares	0208.10.00
(b) frog's legs	0208.20.00

(c) primates	0208.30.00
(d) whales, dolphins and porpoises; of manatees and dugongs	0208.40.00
(e) reptiles (including snakes and turtles)	0208.50.00
(f) Other	
(i) of wild animals	0208.90.10
(ii) other	0208.90.90
(7) Live fish	
(a) Ornamental fish	0301.10.00
(b) Trout	0301.91.00
(c) Eels	0301.92.00
(d) Carp	0301.93.00
(e) Other	0301.99.00
(8) Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	0302
(9) Fish fillets and other fish meat (whether or not minced), fresh or chilled	0304.10.00
(10) Crustaceans, whether in shell or not, live, fresh or chilled	
(a) Rock lobster and other sea craw fish	0306.21.00
(b) Lobsters	0306.22.00
(c) Shrimps and prawns	0306.23.90
(d) Crabs	0306.24.00
(11) Molluscus whether, in shell or not, live, fresh or chilled	
(a) Oysters	0307.10.00
(b) Scallops, including queen scallops	0307.21.00
(c) Mussels	0307.31.00
(d) Clams, clam meat	0307.39.10
(e) Cuttle fish	0307.41.10
(f) Squid	0307.41.20
(g) Octopus	0307.51.00
(h) Snails other sea snails	0307.60.00
(i) Others	0307.91.00

(12) Eggs		
(a)	of the species <i>gallus domesticus</i> and ducks for hatching	0407.00.10
(b)	Eggs of the species <i>gallus</i> and ducks other than for hatching	0407.00.20
(c)	other	0407.00.90
(13) Live stock		
(a)	Horses, asses, mules and hinnies	0101
(b)	Bovine animals	0102
(c)	Swine	0103
(d)	Sheep and goats	0104
(e)	Other (excluding poultry)	0106
(14) Animal Hair		
(a)	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair, wast of such bristles or hair	0502
(b)	Horse hair and horse hair waste whether or not put up as a layer with or without supporting material	0503.00.00
(c)	Fine or coarse animal hair, not carded or combed	5102
29	<i>National Flag</i>	6307.90.90
30	<i>Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note and cheques</i>	
(1)	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have a recognised face value	4907.00.10
(2)	Bank notes	4907.00.20
(3)	Other	4907.00.90
31	<i>Organic manure</i>	
(1)	Animal or vegetable fertiliser	
(a)	Guano	3101.00.10
(aa)	Wood ash, green manure, Compost, neem cake and crushed neems fruit	3101.00.10

(ab) Others	3101.00.10
(b) Animal dung	3101.00.91
(c) Animal excreta	3101.00.92
(d) Fishmanure, Poultrymanure	3101.00.99
(e) Others	3101.00.99
32 <i>Prasadam by religious institutions</i>	
33 <i>Pulpaya, Thazhapaya</i>	4601.20.20
34 <i>Raw wool</i>	
(1) Greasy, including fleece-washed wool	
(a) Shorn wool	5101.11.00
(b) Other	5101.19.00
(2) Degreased, not carbonised	
(a) Shorn wool	5101.21.00
(b) Other	5101.29.00
(3) Carbonised	5101.30.00
35 <i>Semen including frozen semen</i>	
(1) Bovine semen	0511.10.00
(2) Frozen semen, other than bovine	0511.99.91
36 <i>Slate and slate pencils</i>	
(1) Slates and boards, with writing or drawing surfaces	9610.00.00
(2) Slate pencils	9609.90.10
37 <i>Silk worm laying, cocoon & raw silk</i>	
(1) Silk worm cocoons suitable for reeling	5001.00.00
(2) Raw Silk (not thrown)	
(a) Mulberry raw silk	5002.00.10
(b) Mulberry dupion silk	5002.00.20
(c) Non-mulberry silk	5002.00.30
38 <i>Smokeless Country oven</i>	
39 <i>Sugar and Khandasari</i>	1701.11
40 <i>Tender green coconut</i>	0801.19.90
41 <i>Textiles fabric</i>	

(1)	Silk fabrics	5007
(2)	Wool	
	(a) Woven fabrics of carded wool or of carded fine animal hair	5111
	(b) Woven fabrics of combed wool or of combed fine animal hair	5112
	(c) Woven fabrics of coarse animal hair or of horse hair	5113
(3)	Cotton	
	(a) Woven fabrics of cotton containing 85% or more by weight of cotton weighing not more than 200gm/m ²	5208
	(b) Woven fabrics of cotton containing 85% or more by weight of cotton weighing more than 200gm/m ²	5209
	(c) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing not more than 200gm/m ²	5210
	(d) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing more than 200gm/m ²	5211
	(e) Other woven fabrics of cotton	5212
(4)	Man-made filaments	
	(a) Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404	5407
	(b) Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	5408
(5)	Man-made Staple Fibres	
	(a) Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	5512
	(b) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres mixed mainly or solely with cotton of a weight not exceeding 170 m ²	5513
	(c) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres mixed mainly or solely with cotton of a weight exceeding 170 m ²	5514
	(d) Other woven fabrics of synthetic staple fibres	5515
	(e) Woven fabrics of artificial staple fibres	5516
(6)	Special Woven fabrics; Tufted textile fabrics; Lace,	

Tapestries, Trimmings; Embroidery

- | | | |
|-----|--|------|
| (a) | Woven pile fabrics and chennile fabrics other than heading No. 5802 or 5806 | 5801 |
| (b) | Terry towelling and similar woven terry fabrics other than narrow fabrics of heading number 5806; tufted textile fabrics other than heading number 5703 | 5802 |
| (c) | Gauze other than narrow fabrics of heading 5806 | 5803 |
| (d) | Tullies and other net fabrics not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002 to 6006 | 5804 |
| (e) | Hand woven tapestries of the type gobelins, flanders, aubusson, beauvals and the like and needle worked tapestries (for example petit point, cross stitch), whether or not made up | 5805 |
| (f) | Narrow wovens fabrics other than goods heading 5807; narrow fabrics consisting warp without weft assembled by means of an adhesive (bolducs) | 5806 |
| (g) | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered | 5807 |
| (h) | Braids in the piece; Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles | 5808 |
| (i) | Woven fabrics or metal thread and woven fabrics of metalised yarn of heading 5605 of a kind used in apparel as furnishing fabrics of a similar purposes, not elsewhere specified or included | 5809 |
| (j) | Quilted textile product in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810 | 5811 |
| (7) | Knitted or chrocheted fabrics | |
| (a) | Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or chrocheted | 6001 |
| (b) | Knitted or chrocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elasto meric | |

	yarn of rubber thread, other than those of heading 6001	6002
(c)	knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002	6003
(d)	knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastic yarn or rubber thread, other than those of heading 6001	6004
(e)	Wrap knitted fabrics (including those made on garter knitting machines), other than those of headings 6001 to 6004	6005
(f)	Other knitted or crocheted fabrics	6006
42	<i>Tobacco</i>	
(1)	Unmanufactured tobacco; tobacco refuse	2401
(2)	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	2403.10
(3)	"Homogenised" or "reconstituted" tobacco	2403.91.00
(4)	Other	2403.99.90
43	<i>Toddy, Neera</i>	2206.00.00
44	<i>Unbranded bread</i>	
45	<i>Unprocessed and unbranded salt</i>	
(1)	Rock salt	2501.00.20
(2)	Other	2501.00.90
46	<i>Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container</i>	2201.90
47	<i>Printed forms of court and P.S.C applications.</i>	
48	<i>Rice issued from Central/State Governments depots for sale by authorised ration dealers</i>	
49	<i>Products notified by the Khadi and Village industries Commission, at the point of sale by the manufacturing unit whose annual turnover does not exceed twenty five lakhs.</i>	
(1)	Handmade matches, fireworks and agarbathies	
(2)	Handmade soaps	
(3)	Tanned of hides and skins and ancillary industries connected with the same	

- (4) handmade leather goods
 - (5) handmade paper
 - (6) cane gur and khandasary
 - (7) manure and methane gas from cowdung and other waste products
 - (8) lame products
 - (9) shellac
 - (10) Manufacture of vegetable and fruit products
 - (11) bamboo and cane goods
 - (12) Products of blacksmithy other than furniture
 - (13) carpentry other than manufacture of furniture
 - (14) fibre products other than coir
 - (15) household utensils in aluminium
 - (16) mize and ragi products
 - (17) dipped rubber latex products such as rubber band, gloves and baloon
 - (18) palm products
 - (19) pottery
 - (20) honey
 - (21) ghani oil
50. *Products of Kdumbasree units whose annual turnover does not exceed twenty five lakhs*

SECOND SCHEDULE

**Goods in respect of which tax is leviable at all points of sale
at the rate of 1% under sub-section (1) of section 6**

<i>Sl. No.</i>	<i>Description of Goods</i>	<i>HSN Code</i>
(1)	(2)	(3)
1	<i>Gold, Platinum and Silver Ornaments (New and Old)</i>	
(1)	Silver jewellery with filigree work	7113.11.10
(2)	Silver jewellery studded with gems	7113.11.20
(3)	Other articles of silver jewellery	7113.11.30
(4)	Gold jewellery, unstudded	7113.19.10
(5)	Gold jewellery, set with pearls	7113.19.20

	(6)	Gold jewellery set with diamonds	7113.19.30
	(7)	Gold jewellery set with other precious and semi precious stones	7113.19.40
	(8)	Platinum jewellery, unstudded	7113.19.50
2		<i>Precious Stones</i>	
	(1)	Diamond	7102
	(2)	Emerald	7103.10.11
	(3)	Ruby and Sapphire	7103.10.12
	(4)	Other	7103.10.90
3		<i>Bullions</i>	
	(1)	Silver	
		(a) unwrought	7106.91.00
		(b) semi-manufactured	7106.92
	(2)	Gold	
		(a) unwrought	7108.12.00
		(b) Semi-manufactured	7108.13.00
	(3)	Platinum	
		(a) unwrought	7110.11.10
		(b) others	7110.19.00
4	(1)	Paddy	1006.10.00
	(2)	Rice	1006
	(3)	Wheat	1001

THIRD SCHEDULE

**Goods in respect of which tax is leviable at the rate of 4% under
sub-section (1) of section 6**

1	<i>Agricultural implements not operated manually or not driven by animal</i>	8432
2	<i>All equipments for communications such as private branch exchange (PBX) and Elect. Private Automatic Branch Exch. (EPABX)</i>	8517.30.00
3	<i>All intangible goods like copyright, patent, REP license etc.</i>	
	(1) Copyright	
	(2) Patent	
	(3) REP. License. DEPB license and like	
4	<i>All kinds of bricks including brickbats, jhama, Fly ash bricks, Refractory bricks, asphaltic roofing, earthen tiles</i>	
	(1) Fly ash bricks	6815.99.10
	(2) Refractory bricks	6902
	(3) Asphaltic roofing	6807
	(4) Cement bricks	6810.11.10
	(5) Others	6901.00.90
5	<i>All types of yarn other than cotton & silk yarn in hank & sewing thread</i>	
	(1) Yarn of carded wool	5106
	(2) Yarn of combed wool	5107
	(3) Yarn of fine animal hair (carded or combed)	5108
	(4) Yarn of wool or fine animal hair	5109
	(5) Yarn of coarse animal hair or horse hair (including gimped horse hair yarn)	5110
	(6) Flax yarn	5306
	(7) Yarn of jute or of other textile bast fibres of heading No. 5303	5307

(8)	Yarn of other vegetable textile fibres; paper yarn	5308
(9)	Yarn (other than sewing thread) of synthetic staple fibres	5509
(10)	Yarn (other than sewing thread) of artificial staple fibres	5510
(11)	Yarn (other than sewing thread) of man made staple fibres	5511
(12)	Synthetic filament yarn other than sewing thread	5402
(13)	Man made filament yarn (other than sewing thread)	5406
(14)	Artificial filament yarn other than sewing thread	5403
(15)	Textile yarn	5604
(16)	Metalised yarn whether or not gimped	5605
(17)	Gimped yarn and strip	5606
6	<i>Aluminium utensils and enamelled utensils</i>	
(1)	Aluminium utensils	7615.19
(2)	Enamelled utensils.	
(a)	of cast iron	7323.92.00
(b)	of stainless steel	7323.93
(c)	of iron (other than cast iron) or steel	7323.94
7	<i>Areca nut powder and betel nut</i>	
(1)	Areca nut powder	0802.90.13
(2)	Betel Nut	0802.90.11
8	<i>Bamboo</i>	1401.10.00
9	<i>Bearings</i>	
(1)	Ball bearings	8482.10
(2)	Tapered roller bearings including cone and tapered roller assemblies	8482.20
(3)	Spherical roller bearings	8482.30.00
(4)	Needle roller bearings	8482.40.00
(5)	Other cylindrical roller bearings	8482.50
(6)	Other, including combined ball or roller bearings	8482.80.00
10	<i>Beedi leaves</i>	1404.90.10
11	<i>Beltings of all varieties and descriptions</i>	
(1)	Conveyor or transmission belts or belting of vulcanised	

	rubber	4010
	(2) Leather belting for machinery	4204.00.40
	(3) Transmission or conveyor belts or belting, of textile machinery, whether or not impregnated, coated, covered or laminated with plastics or reinforced with metal or other material	5910
	(4) PVC belt conveyor	3926.90.10
12	<i>Bicycles, tricycles, cycle rickshaws and parts</i>	
	(1) Bicycles	8712.00.10
	(2) Tricycles, cycle rickshaws	8712.00.90
	(3) Parts	8714
13	<i>Bone meal</i>	0506.90
14	<i>Branded bread</i>	
	(1) Crisp bread	1905.10.00
	(2) Ginger bread and the like	1905.20.00
15	<i>Bulk drugs</i>	
	(1) Keytones and Quinones whether or not with other oxygen function, and their halogenated, sulfonated, nitrated or nitrosated derivatives	2914
	(2) Oxygen—function amino compounds	2922
	(3) Organic derivatives of hydrazin or of hydroxylamine	2928
	(4) Other organo-inorganic compounds	2931
	(5) Heterocyclic compounds with oxygen hetero-atom (s) only	2932
	(6) Heterocyclic compounds with nitrogen hetero-atom only	2933
	(7) Nucleic acids and their salts whether or not chemically defined other hetero cyclic compounds	2934
	(8) Sulphonamides	2935
16	<i>Castings</i>	
	(1) Pig iron and spiegeleisen in pigs, blocks or other primary forms	7201
	(2) Tube or pipe fittings (e.g. couplings, elbows, sleeves, of iron or steel)	7307

(3)	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	7323
17	<i>Centrifugal and monoblock and submersible pumps and parts</i>	
(1)	Centrifugal and monoblock and submersible pumps	8413
(2)	parts	8413.91
18	<i>Clay including fireclay</i>	
(1)	Kaolin and other kaolinic clays, whether or not calcined	2507
(2)	(a) Other clays (not including expanded clays of heading 6806), and alusite, kyanite and sillimanite, whether or not calcined; Mullite, Chamotte or dinas earths	2508
	(b) Fire clay	2508.3
19	<i>Coal</i>	
	(a) Anthracite	2701.11.00
	(b) Bituminous coal	2701.12.00
	(c) Coking coal	2701.19.10
	(d) Steam coal	2701.19.20
	(e) Anthracite agglomerated	2701.20.10
	Other	2701.20.90
20	<i>Coffee beans and seeds, cocoa pod, green tea leaf and chicory</i>	
(1)	Coffee beans and coffee seeds	0901
(2)	Cocoa pod,	1801
(3)	Green tea leaf (not fermented)	0902.10
(4)	Manufactured Tea	902.2
(5)	Chicory	
	(a) Witloof chicory	0705.21.00
	(b) Other chicory	0705.29.00
21	<i>Chemical fertilizers, pesticides, weedicides, insecticides other than those specifically included in the first schedule.</i>	
(1)	Animal or vegetable fertilisers whether or not mixed together or chemically treated; Fertilisers produced by the mixing or	

chemical treatment of animal or vegetable products	3101
(2) Mineral or chemical fertilisers, nitrogenous	3102
(3) Mineral or chemical fertilisers, phosphatic	3103
(4) Mineral or chemical fertilisers, potassic	3104
(5) Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; Other fertilisers	3105
(6) pesticides	3808.90.10
(7) weedicides	3808.30.50
(8) insecticides	3808.10.00
22 <i>Cotton and cotton waste</i>	
(1) Cotton	5201
(2) Cotton waste	5202
23 <i>Crucibles</i>	6903.20.10
24 <i>Dates</i>	0804.10.10
25 <i>Drugs and medicines including Ayurvedic, Unani and Homoeopathic medicine but excluding those specifically mentioned in First Schedule</i>	
(1) Glands and other organs for organo therapeutic uses, dried, whether or not powdered, extracts of glands or other organs or of their secretions for organo therapeutic uses, heparin and its salts, other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	3001
(2) Animal blood prepared for therapeutic, prophylactic or diagnostic use, antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes, vaccines, toxins, cultures of micro organisms (excluding yeast) and similar products	3002
(3) Medicaments (excluding goods of headings nos. 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale	3003

(4)	Medicaments (excluding goods of heading nos. 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale	3004
(5)	Wadding gauze, bandages, and similar articles (for example dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	3005
(6)	other pharmaceutical goods	3006
26	<i>Electrodes</i>	8311.10.00
27	<i>Embroidery or zari articles, that is to say, -imi, zari, kasab, saima dabka, chumki, gota sitara, naqsi, kora, glass bead, badia</i>	
	Embroidery in the piece, in strips or in mortifs	
(1)	Embroidery without visible ground	5810.10.00
(2)	Other embroidery of cotton	5810.91.00
(3)	Embroidery of man made fibres	5810.92
	(a) embroidered badges, motifs and the like	5810.92.10
	(b) Other embroidered articles	5810.92.90
(4)	Embroidery of other textile materials	5810.99.00
(5)	Zari goods	99.91.50
28	<i>Environment friendly recycled products as may be notified by Government from time to time</i>	
29	<i>Exercise book, graph book and laboratory note book</i>	
(1)	Exercise book	4820.20.00
(2)	Graph book, Laboratory Note book	4820.90.90
30	<i>Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusions of those</i>	
(1)	Pig iron and spieeleisen in pigs, blocks or other primary forms	7201
(2)	ferroalloys: Felt manganese	7202
(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 percent, in slumps, pellets or similar forms:	7203
(4) Ferrous waste and scrap; remelting scrap ingots of iron or steel	7204
(5) Granules and powders, of pig iron, spiegeleisen, iron or steel	7205
(6) Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	7206
(7) Semifinished products of iron or non-alloy steel: Containing by weight less than 0.25 per cent of carbon	7207
(8) Flat-rolled products of iron or non-alloy steel, of a width of 600mm (23.6 inches) or more, hot-rolled, not clad, plated or coated:	7208
(9) Flat-rolled products of iron or non-alloy steel, of a width of 600mm (23.6 inches) or more, coled-rolled, (cold reduced), not clad, plated or coated: In coils, not further worked than cold-rolled (cold reduced):	7209
(10) Flat-rolled products of iron or nonalloy steel, of a width of 600mm (23.6 inches) or more, clad, plated or coated: Plated or coated with tin:	7210.00
(11) Flat-rolled products of iron or nonalloy steel, of a width of less than 600mm (23.6 inches) not clad, plated or coated: Not further worked than hot-rolled:	7211
(12) Flat-rolled products of iron or nonalloy steel, of a width of less than 600mm (23.6 inches), clad, plated or coated:	7212
(13) Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel;	7213
(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:	7214
(15) Other bars and rods, of iron or nonalloy steel	7215
(16) Angles, shapes and sections of iron or nonalloy steel	7216
(17) Wire of iron or nonalloy steel	7217
(18) Stainless steel in ingots or other primary forms; semi finished products of stainless steel	7218

(19)	Flat-rolled products of stainless steel, of a width of 600mm (23.6 inches) or more: Not further worked than hot rolled in coils:	7219
(20)	Flat-rolled products of stainless steel, of a width of less than 600mm (23.6 inches): Not further worked than hot tilled	7220.00
(21)	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	7221
(22)	Other bars and rods or stainless steel; angles, shapes and sections of stainless steel: Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	7222.00
(23)	Wire of stainless steel	7223
(24)	Other alloy steel in ingots or other primary forms; semifinished products of other alloy steel	7224
(25)	Flat-rolled products of other alloy steel, of a width of 600mm (23.6 inches) or more: Of silicon-electrical steel	7225
(26)	Flat-rolled products of other alloy steel, of a width of less than 600mm (23.6 inches) or more: Of silicon electrical steel	7226.0
(27)	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	7227
(28)	Other Bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or nonalloy steel	7228.00
(29)	Wire of other alloy steel	7229
(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	7301
(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 plates), fail clips, bedplates, ties and other material specialized for jointing or fixing rails	7302
(32)	Tubes, pipes and hollow profiles, if cast iron	7303
(33)	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	7304

(34)	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4mm (16 inches) of iron or steel:	7305
(35)	Other tubes, pipes and hollow profiles (for example, open seamed or welded, riveted or similarly closed), of iron or steel	7306
(36)	Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel: Cast fittings	7307
(37)	Copper mattes; cement copper (precipitated copper)	7401
(38)	Unrefined copper; copper anodes for electrolytic refining copper content	7402
(39)	Master alloys of copper	7405
(40)	Copper powders and flakes	7406
(41)	Copper bars, rods and profiles	7407
(42)	Copper wire	7408
(43)	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm (0.006 inch)	7409
(44)	Copper foil [whether or not printed or backed with paper, paperboard, plastics or similar backing materials of a thickness (excluding any backing) not exceeding 0.15 mm (0.006 inch)]	7410
(45)	Copper tubes and pipes	7411
	(as) Copper tube or pipe fittings (for example, couplings, elbows, sleeves):	7412
(46)	Stranded wire, cables, plaited bands and the like, including slings and similar articles of copper, not electrically insulated	7413
(47)	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	7501
(48)	Unwrought nickel	7502
(49)	Nickel waste and scrap	7503
(50)	Nickel powders and flakes	7504
(51)	Nickel bars, rods, profiles and wire	7505
(52)	Nickel plates, sheets, strip and foil	7506
(53)	Unwrought aluminium	7601
(54)	Aluminium waste and scrap	7602
(55)	Aluminium powders and flakes	7603

(56)	Aluminium bars, rods and profiles	7604
(57)	Aluminium wire	7605
(58)	Aluminum plates, sheets and strip, of a thickness exceeding 0.2mm (0.0079 inch)	7606
(59)	Aluminium 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 (0.0079 inch)	7607
(60)	Aluminium tubes and pipes	7608
(61)	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	7609
(62)	Unwrought lead	7801
(63)	Lead waste and scrap	7802
(64)	Lead bars, rods, profiles and wire	7803
(65)	Lead plates, sheets, strip and foil; lead powders and flakes	7804
(66)	Lead tubes, pipes and tube or pipe fittings (for example, couplings)	7805
(67)	Unwrought zinc	7901
(68)	Zinc waste and scrap	7902
(69)	Zinc dust, powders and flakes	7903
(70)	Zinc bars, rods, profiles and wire	7904
(71)	Zinc plates, sheets, strip and foil	7905
(72)	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	7906
(73)	Unwrought tin	8001
(74)	Tin waste and scrap	8002
(75)	Tin bars, rods, profiles and wire	8003
(76)	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm (0.008 inch)	8004
(77)	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	8005
(78)	Tin tubes, pipes and tube or pipe fittings (for example,	

	couplings, elbows, sleeves)	8006
(79)	Tungsten (wolfram) and articles thereof, including waste and scrap	8101
(80)	Molybdenum and articles thereof, including waste and scrap	8102
(81)	Tantalum and articles thereof, including waste and scrap	8103
(82)	Magnesium and articles thereof, including waste and scrap:	8104
(83)	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:	8105
(84)	Bismuth and articles thereof, including waste and scrap	8106
(85)	Cadmium and articles thereof, including waste and scrap	8107
(86)	Titanium and articles thereof, including waste and scrap	8108
(87)	Zirconium and articles thereof, including waste and scrap	8109
(88)	Antimony and articles thereof, including waste and scrap	8110
(89)	Manganese and articles thereof, including waste and scrap	8111
(90)	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap	8112
(91)	Cermets and articles thereof, including waste and scrap	8113
31	<i>Fibres of all types and fibre waste</i>	
(1)	Composition leather with the basis of leather or leather fibre, in slabs, sheet or strip whether or not in rolls	4115.10.00
(2)	Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	5303
(3)	Sisal and other textile fibres of the genus agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	5304
(4)	Coconut, abaca (Manila hemp or musa textiles Nee), ramie and other vegetable textile fibres, not elsewhere specified	

	or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	5305
(5)	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	5503
(6)	Artificial staple fibres, not carded, combed or otherwise processed for spinning	5504
(7)	Waste (including noils, yarn waste and garnetted stock) of man made fibres	5505
(8)	Synthetic staple fibres, carded, combed or otherwise processed for spinning	5506
(9)	Artificial staple fibres, carded, combed or otherwise processed for spinning	5507
(10)	Fabricated asbestos fibres; 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, head gear, footwear, gaskets), whether or not reinforced, other than goods of 6811 or 6813	6812
(11)	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	7019
(12)	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544	9001.10.00
32	<i>Flour, Atta, Maida, Suji, Besan</i>	
(1)	wheat or meslin flour	1101.00.00
(2)	Rye flour	1102.10.00
(3)	Maize (corn) flour	1102.20.00
(4)	Rice flour	1102.30.00
(5)	Other cereal flour	1102.90.00
(6)	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8	1106
33	<i>Fried grams</i>	2008.19.40
34	<i>Gur, Jaggery and edible variety of rub gur</i>	1701

- 35 *Handmade Soaps other than those mentioned in the First Schedule*
- 36 *Hand pumps, parts and fittings*
- (1) Hand pumps 8413.11.10
- (2) Parts and fittings of hand pumps 8413.91.40
- 37 *Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower* 1211
- 38 *Hides and skins, whether in a raw or dressed state*
- (a) Raw hides and skin of bovine (INN) (including buffalo) or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) whether or not dehaired or split.
- (b) Raw skins of sheep or lamps (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) whether or not with wool or split
- (c) Other raw hides and skins (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) whether or not de-haired or split
- (d) Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
- (e) Tanned or crust skins of sheep or lamps, without wool on, whether or not split, but not further prepared
- (f) Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
- (g) Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather or heading 4114
- (h) Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamp, without wool on, whether or not split, other than leather of heading 4114

(i)	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	
(j)	Chamois (including combination chamois) leather, patent leather and patent laminated leather, metalised leather	
(k)	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls, parings and other waste of leather or of composition leather, but suitable for manufacture of leather articles, leather dust, powder and flour	
39	<i>Hose pipes</i>	
	(1) of plastics	3917
	(2) of rubber	4009
40	<i>Hosiery goods</i>	6115
41	<i>Husk and bran of cereals</i>	
	(1) cereal husks unprepared whether or not chopped, ground, pressed or in the form of pellets	1213.00.00
	(2) Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	2302
42	<i>Ice</i>	2201.90.10
43	<i>Incense sticks commonly known as agarbathi, dhupkathi or dhupbathi</i>	3307.41.00
44	<i>Industrial cables (high voltage cables, XLPE Cables, jelly filled cables, optical fibres)</i>	
	(1) Co-axial cables	8544.20.10
	(2) Telephone cables	
	(a) Telephone cables fitted with connectors	8544.41
	(b) Other telephone cables	8544.49
45	<i>IT Products specified in list A to this Schedule</i>	
46	<i>Kerosene oil sold through PDS</i>	2710.19.10
47	<i>Leaf plates and cups</i>	1404.90.90
48	<i>Liquid product of cellulose, commonly known as LPC and liquid product of earthen waste commonly known as LPE</i>	3912

49	<i>Industrial inputs and packing materials specified in List B to this schedule</i>	
50	<i>Knitting wool</i>	5109.10.10
51	<i>Lignite</i>	2702.00
	(1) Lignite whether or not pulverised, but not agglomerated	2702.10.00
	(2) Agglomerated lignite	2702.20.00
52	<i>Lime, limestone, clinker and dolomite</i>	
	(1) Lime,	
	(a) Quick lime	2522.10.00
	(b) Slaked lime	2522.20.00
	(c) Hydraulic lime	2522.30.00
	(2) Lime stone	2521
	(3) Cement clinkers	2523.10.00
	(4) dolomite	2518
53	<i>Newars</i>	5806.31.20
54	<i>Napa Slabs (Rough flooring stones)</i>	6801.00.00
55	<i>Oil cakes and de-oiled cakes</i>	
	(a) soyabean oil cake	2304
	(b) groundnut oil cake	2305
	(c) other oil cakes	2306
56	<i>Oil seeds</i>	
	(i) Groundnut or Peanut (<i>Archishypogaea</i>)	1201.10.10
	(ii) Sesamum or Til (<i>Sesamum orientale</i>)	1207.40.10
	(iii) Cotton seed (<i>Gossypium Spp</i>)	1207.20.10
	(iv) Soyabean (<i>Glycine seja</i>)	1201.00.10
	(v) Rapseed and Mustard	1205.10.00 1207.50.10
	(1) Toria (<i>Brassica campestris var toria</i>)	
	(2) Rai (<i>Brassica juncea</i>)	
	(3) Jamba-Taramira (<i>Eruca Satiya</i>)	
	(4) Sarson, yellow and brown (<i>Brassica campestris var sarson</i>)	

(5) Bannarsi rai or True Mustard (<i>Brassica nigra</i>)	
(vi) Linseed (<i>Linum usitatissimum</i>)	1204.00.1
(vii) Castor (<i>Ricinus communis</i>)	1207.30.10
(viii) Coconut (i.e., Copra excluding tender coconut) (<i>Cocos nucifera</i>)	1203.00.00
(ix) Sunflower (<i>Helianthus annuus</i>)	1206.00.10
(x) Nigar seed (<i>Guizotia abyssinica</i>)	1207.99.30
(xi) Neem, vepa (<i>Azadirachta indica</i>)	
(xii) Mahua, Ilupai, Ippe (<i>Madhuca indica</i> M. <i>Latofoha</i> <i>Bassia</i> , <i>Latifolia</i> and <i>Madhaca longifolia</i> syn. M. <i>Longifolia</i>)	
(xiii) Karanja, Pongam, Honga (<i>Pongamia ipinnata</i> syn. P. <i>Glabra</i>)	
(xiv) Kusum (<i>Schleichera oleosa</i> , syn. S. <i>Trijuga</i>)	
(xv) Punna, Undi (<i>Calophyllum inophyllum</i>)	
(xvi) Kokum (<i>Carcma indica</i>)	1207.99.40
(xvii) Sal (<i>Shorea robusta</i>)	
(xviii) Tung (<i>Aleuites frodh</i> and A. <i>moritana</i>)	
(xix) Radpalm (<i>Elaeisguinensis</i>)	1207.10.10
(xx) Safflower (<i>Carthanus tinctorius</i>)	1207.60.10
57 Pulses	0713
58 Paper and Newsprint	
(1) Recovered (waste and scrap) paper or paper board	4707
(2) Newsprint in rolls or sheets	4801
(3) Uncoated paper and paperboard, of a kind used for writing, printing of other graphic purposes and non perforated punch card and punch tape paper, in rolls of rectangular (including square) sheets of any size, other than paper of heading No. 4801 or 4803; handmade paper and paper board	4802
(4) Toilet of facial tissue stock, towel or napkin stock and similar paper of kind used for household or sanitary purposes, cellulose wadding webs' or cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls or sheets	4803
(5) Uncoated craft paper and paper board, in rolls or	

sheets other than that of heading No. 4802 or 4803	4804
(6) Other uncoated paper and paper board in rolls or sheets, not further worked or processed than as specified in Note 3 in Chapter 48	4805
(7) Vegetable parchment, grease proof papers, tracing papers and glassine and other glazed or transparent or translucent papers, in rolls or sheets	4806
(8) Composite paper and paper board (made by sticking flat layers of paper or paper board together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets	4807
(9) Paper and paper board corrugated (with or without glued flat surface sheets), craped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in 4803	4808
(10) Carbon paper, self - copy paper and other copying or transfer-paper (including or coated or impregnated paper for duplicator stencils or offset plates) whether or not printed, in rolls or sheets	4809
(11) Paper and paper board, coated on one or both sides with kaoline (China clay) or other inorganic substances, with or without a binder and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	4810
(12) Paper, paper board, cellulose wading and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square sheets, of any size other than goods of the kind described in headings 4803, 4809 or 4810	4811
(13) Cigarette paper whether or not cut to size or in the form of booklet or tubes	4813
(14) Wall paper and similar wall coverings ; window transparencies of paper	4814
(15) Floor coverings on a base of paper or of paper board whether or not cut to size	4815.00.00
(16) Carbon paper, self-copy paper and other copying or transfer-paper (other than those of heading 4809), duplicator stencils or offset plates of paper whether or not put up in boxes	4816

(17)	Toilet paper and similar paper, cellulose wadding or webs or cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 c. m. or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bedsheets, and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper cellulosewadding or webs of cellulose fibres	4818
(18)	Paper or paper board labels of all kinds whether or not printed	4821
(19)	Other paper, paper board, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paper board, cellulose wadding or webs or cellulose fibres other than those coming under the headings of 4823.60.00, 482370	4823
59	<i>“Petroleum products not falling under Fourth Schedule, sold to Kerala State Electricity Board, National Thermal Power Corporation and other Power Generating undertakings in the joint sector with a capacity above 25 KW, subject to production of such declaration from the purchaser as may be prescribed.”</i>	
60	<i>Pipes of all varieties including GI pipes, CI pipes, ductile pipes, PVC etc.</i>	
(1)	of plastic	3917
(2)	of asbestos-cement	6811.30.10
(3)	of ceramics	6906.00.00
(4)	of other refractory ceramic	6903
(5)	of iron other than cast iron or steel	7304
(6)	of cast iron	7303
(7)	of galvanised iron (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
	(a) longitudinally submerged arc welded	7305.11.11
	(b) other longitudinally welded	7305.12.11
	(c) others	7305.19.11
(8)	of other galvanised materials (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
	(a) longitudinally submerged arc welded	7305.11.19
	(b) other longitudinally welded	7305.12.19

(c) others	7305.19.19
(9) of non-galvanised iron (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
(a) longitudinally submerged arc welded	7305.11.21
(b) other longitudinally welded	7305.12.21
(c) others	7305.19.21
(10) of other non-galvanised materials (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
(a) longitudinally submerged arc welded	7305.11.29
(b) other longitudinally welded	7305.12.29
(c) others	7305.19.29
(11) Pipes, tubes, or other hollow profiles of iron or steel other than those coming under heading 7305	
(a) galvanised	7306.10.11
(b) non-galvanised	7306.10.21
(12) Pipes, tubes, or other hollow profiles other than iron or steel not coming under heading 7305	
(a) galvanised	7306.10.19
(b) non-galvanised	7306.10.29
(13) of copper	7411
(14) of nickel	7507
(15) of Aluminium	7608
(16) of lead	7805.00.10
(17) of zinc	7906.00.10
(18) of tin	8006.00.10

61 *Plastic Footwear*

(1) Waterproof footwear with outer soles and uppers of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	
(a) footwear incorporating a protective metal toe-cap	6401.10.90
(b) other foot wear covering the knee	6401.91.90
(c) footwear covering the ankle but not covering the	

	knee	6401.92.90
	(d) others	6401.99.90
(2)	Other footwear with outer soles and uppers of plastics	
	(a) sports footwear	6402.12.90
	(b) other than sports footwear	6402.19.90
(3)	Footwear with upper straps or thongs assembled to the sole by means of plugs	6402.20.90
62	<i>Plastic granules</i>	
(1)	Polymers of ethylene, in primary forms	3901
(2)	polymers of propylene or of other olefines, in primary forms	3902
(3)	polymers of styrene, in primary forms	3903
(4)	polymers of vinyl chloride or of other halogenated olefins, in primary forms	3 9 0 4
(5)	polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	3905
(6)	acrylic polymers in primary forms	3906
(7)	polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms	3907
(8)	polymers in primary forms	3908
(9)	amino-resins phenolic resins and polyurethanes, in primary forms	3909
(10)	silicones in primary forms	3910
(11)	petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products not elsewhere specified or included, in primary forms	3911
(12)	cellulose and its chemical derivatives, not elsewhere specified or included in primary forms	3 9 1 2
(13)	natural polymers (for example alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber) not elsewhere specified or included in primary forms	3 9 1 3
(14)	ion-exchangers based on polymers of headings 3901	

	to 3913, in primary forms	3914
63	<i>Printed materials including diary, calendar etc.</i>	
(1)	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets	4901
(2)	Music, printed or in manuscript, whether or not bound or illustrated	4904.00.00
(3)	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed	4905
(4)	Maps, atlases, wall maps, topographical plans and globes used as teaching aids	9023
(5)	Printed of illustrated postcards; printed cards bearings, personnel greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	4909
(6)	Calendars of any kind, printed, including calendar blocks	4910
(7)	Diaries	4820.10
(8)	Other printed matter, including printed pictures and photographs	4911
64	<i>Printing ink excluding toner and cartridges.</i>	3215
65	<i>Processed & branded salt</i>	2501
66	<i>Processed meat, poultry and fish</i>	
(1)	Meat of bovine animals , frozen	
(a)	Carcasses and half-carcasses	0202.10.00
(b)	Other cuts with bone in	0202.20.00
(c)	Boneless	0202.30.00
(2)	Meat of swine, frozen	
(a)	Carcasses and half-carcasses	0203.21.00
(b)	Hams, shoulders and cuts thereof with bone in	0203.22.00
(c)	Other	0203.29.00
(3)	Meat of sheep or goats, frozen	
(a)	Carcasses and half-carcasses or lamb,	0204.30.00
(b)	Other meat of sheep,	

	(i) Carcasses or half-carcasses	0204.41.00
	(ii) Other cuts with bone in	0204.42.00
	(iii) Boneless	0204.43.00
	(iv) Goats	0204.50.00
(4)	Edible offal, frozen, of	
	(a) Bovine animals	
	(i) Tongues	0206.21.00
	(ii) Livers	0206.22.00
	(iii) Other	0206.29.00
	(b) Swine	
	(i) Livers	0206.41.00
	(ii) Other	0206.49.00
	(c) Sheep or goats, frozen	0206.90.10
	(d) Others	0206.90.90
(5)	Meat and edible meat offal, salted, in brine dried or smoked; edible flours and meals of meat or meat offal	0210
(6)	Fish fillets and other fish meat (whether or not minced), frozen	
	(a) Hilsa	0304.20.10
	(b) Shark	0304.20.20
	(c) Seer	0304.20.30
	(d) Tunas	0304.20.40
	(e) Cuttle fish	0304.20.50
	(f) Other	0304.90.00
(7)	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process, flours, meals and pellets of fish, fit for human consumption	0305
(8)	Crustaceans, whether in shell or not, frozen, dried, salted, or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not frozen, dried, salted or in brine, flours, meals and pellets, of aquatic invertebrates other than crustaceans fit for human consumption	
	(a) Rock lobster and other sea craw fish	0306.11.00

(b) Lobsters	
(i) Whole, cooked	0306.12.10
(ii) Other	0306.12.90
(c) Shrimps and prawns	
(i) AFD shrimp	0306.13.11
(ii) Other	0306.13.19
(iii) Prawns	0306.13.20
(d) Crabs	0306.14.00
(e) Oyster	0306.19.00
(9) Molluscus, whether in shell or not, frozen, dried, salted, or in brine; aquatic invertebrates other than crustaceans and molluscus frozen, dried, salted or in brine, flours, meals and pellets, of aquatic invertebrates other than crustaceans fit for human consumption	
(1) Squids	
(a) Squid tubes, frozen	0307.49.10
(b) Whole squids, frozen	0307.49.20
(c) Dried squids	0307.49.30
(d) Other	0307.49.90
(2) Jelly fish, dried, salted or frozen	0307.99.20
(3) Eggs, in shell, preserved or cooked	
(a) of the species <i>gallus domesticus</i> and ducks for hatching	0407.00.10
(b) of the species <i>gallus</i> and ducks other than for hatching	0407.00.20
(c) other	0407.00.90
67 Raw Cashew	0801.31.00
68 Readymade garments	
(1) Men's or boy's overcoats, carcoats, capes, cloaks, anoraks (including ski jackers), and similar articles, knitted or crocheted, other than those of heading 6103	6101
(2) Women's or girls' overcoats, carcoats, capes cloaks, anoraks (including ski jackers), and similar articles, knitted or crocheted, other than those of heading 6104	6102

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| (3) | Men's or boys' suits, ensembles, suit-type jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted | 6103 |
| (4) | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted | 6104 |
| (5) | Men's or boys' shirts, knitted or crocheted | 6105 |
| (6) | Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted | 6106 |
| (7) | Men's or boys' underpants, briefs, night shirts, pyjamas, bath robes, dressing gowns and similar articles, knitted or crocheted | 6107 |
| (8) | Women's or girls' slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bath robes, dressing gowns and similar articles, knitted or crocheted | 6108 |
| (9) | T-shirts, singlets and other vests, knitted or crocheted | 6109 |
| (10) | Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles knitted or crocheted | 6110 |
| (11) | Babies' garments and clothing accessories, knitted or crocheted | 6111 |
| (12) | Track suits, ski-suits and swimwear, knitted or crocheted | 6112 |
| (13) | Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907: Having an outer surface impregnated, coated, covered or laminated with rubber or plastic material which completely obscures the underlying fabric | 6113 |
| (14) | Other garments, knitted or crocheted | 6114 |
| (15) | Gloves, mittens and mitts, knitted or crocheted | 6116 |
| (16) | other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories | |
| (17) | Men's or boys' overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles other than those of heading 6203, not knitted or crocheted | 6201 |
| (18) | Women's or girls' overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind | |

jackets and similar articles other than those of heading 6204, not knitted or crocheted	6202
(19) Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted	6203
(20) Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted	6204
(21) Men's or boys' shirts, not knitted or crocheted	6205
(22) Women's or girls' blouses, shirts and shirt blouses, not knitted or crocheted	6206
(23) Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bath robes, dressing gowns and similar articles, not knitted or crocheted	6207
(24) Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, not knitted or crocheted	6208
(25) Babies' garments and clothing accessories, not knitted or crocheted	6209
(26) Garments, made up of fabrics of heading 5602, 5603, 5906 or 5907, not knitted or crocheted	6210
(27) Track suits, ski-suits and swimwear; other garments, not knitted or crocheted	6211
(28) Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	6212
(29) Handkerchiefs	6213
(30) Shawls, scarves, mufflers, mantillas, veils and the like not knitted or crocheted	6214
(31) Ties, bow, bow ties and cravats	6215
69 <i>Renewable energy devices and spare parts</i>	
(1) Solar cells whether or not assembled in modules or panels	8541.40.11
(2) Wind turbine/engine	8412.80.30
70 <i>Rubber Hawai Slippers</i>	

71	<i>Safety matches</i>	3605.00.10
72	<i>Seeds</i>	
(1)	Rye seed	1002.00.10
(2)	Barley seed	1003.00.10
(3)	Oats seed	1004.10
(4)	Maize (Corn) seed	1005.10.00
(5)	Grain sorghum seed	1007.00.10
(6)	Buckwheat seed	1008.10.10
(7)	Jawar seed	1008.20.11
(8)	Bajra seed	1008.20.21
(9)	Ragi seed	1008.20.31
(10)	Canary seed	1008.30.10
(11)	Seeds of Other cereals	1008.90.10
(12)	Soyabeans seed	1201.00.10
(13)	Groundnut seed	1202.10.10
(14)	Linseed	1204.00.10
(15)	sunflower seed	1206.00.10
(16)	Palmnut seed	1207.10.10
(17)	Cotton seed	1207.20.10
(18)	Castor oil seed	1207.30.10
(19)	Sesamum seed	1207.40.10
(20)	Mustard seed	1207.50.10
(21)	Safflower seed	1207.60.10
(22)	Sugar beet seed	1209.10.00
(23)	Lucerne seed	1209.21.00
(24)	Clover seed	1209.22.00
(25)	Fescue seed	1209.23.00
(26)	Kentucky blue grass seed	1209.24.00
(27)	Ray grass seed	1209.25.00
(28)	Timothy grass seed	1209.26.00
(29)	Australian lupin seed	1209.29.10

(30)	Seeds of herbaceous plants cultivated principally for their flowers	1209.30.00
(31)	Cabbage seed	1209.91.10
(32)	Cauliflower seed	1209.91.20
(33)	Onion seed	1209.91.30
(34)	Pea seed	1209.91.40
(35)	Radish seed	1209.91.50
(36)	Tomato seed	1209.91.60
(37)	Other fruit seeds for planting or sowing	1209.99.10
73	<i>Sewing machines</i>	
(1)	Sewing machines of the household type	8452.10
(2)	Other sewing machines	8452.21
74	<i>Ship and other water vessels</i>	
(1)	Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods	8901
(2)	Fishing vessels, factory ships and other vessels for processing or preserving fishery products	8902
(3)	Yachts and other vessels for pleasure or sports; row boats and canoes	8903
(4)	Tugs and pusher craft	8904.00.00
(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	8905
(6)	Other vessels, including war ships and life boats other than rowing boats	8906
(7)	Other floating structures (for eg; rafts, tanks, coffer dams landing stages, bouys and beacons)	8907
(8)	Vessels and other floating structures for breaking up	8908.00.00
75	<i>Solvent oils other than organic solvent oil.</i>	
76	<i>Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies</i>	
(1)	Mate	0903.00.00

(2)	Pepper of the genus piper, dried or crushed or ground, fruits of the genus capsicum or of the genus pimenta	0904
	(a) pepper	0904.11
	(b) Dried chillies	0904.20.10
	(c) Chilly powder	0904.20.20
(3)	Vanila	0905
(4)	Cinnamon and cinnamon tree flowers	0906.10
(5)	Cloves (whole fruit, cloves and stems)	0907
(6)	Nutmeg, mace and cardamoms	0908
	(a) Nutmeg	0908.10
	(b) Mace	0908.20.00
	(c) Cardamoms	0908.30
(7)	Seeds of anise, badian, fennel, coriander, cumin, caraway at juniper berries	0909
	(a) Anise or badian	0909.10
	(b) Coriander	0909.20
	(c) Cumin	0909.30
	(d) Caraway	0909.40
	(e) Fennel and juniper berries	0909.50
(8)	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	0910
	(a) Ginger (other than fresh)	0910.10
	(b) Saffron	0910.20
	(c) Turmeric	0910.30
	(d) Thyme, bay leaves	0910.40
	(e) Curry	0910.50.00
	(f) Other spices	0910.9972

77 *Sports goods excluding apparels and footwear*

(1)	Articles of funfare, table or parlour games including pin tables, billiards, special tables for casino games and automatic bowling alley equipment.	9504
(2)	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outer games, not specified or included elsewhere	

	in this chapter; swimming pools and paddling pools	9506
(3)	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets, and similar nets; decoy "birds" (other than those of the heading 9208 or 9705 and similar hunting or shooting requisites	9507
78	<i>Stainless Steel sheets</i>	7219.90
79	<i>Starch</i>	1108
80	<i>Tamarind</i>	0813.40.10
81	<i>Tractors, threshers, harvesters, and attachments and parts thereof</i>	
(1)	Tractors (other than tractors of heading 8709)	8701
(2)	Tractors of the type used on railway station platforms	8709
(3)	Parts of heading 8701	8708.10.10
(4)	Parts of heading 8709	8709.90.00
(5)	Threshing and harvesting machinery	
	(a) combine harvester-threshers	8433.51.00
	(b) other threshing machinery	8433.52.00
	(c) root or tuber harvesting machinery	8433.53.00
	(d) other	8433.59.00
	(e) Parts	8433.90.00
82	<i>Transmission towers</i>	
(1)	Radio broadcast transmitter	8525.10.10
(2)	TV broadcast transmitter	8525.10.20
83	<i>Umbrella except garden umbrella</i>	6601.99.00
84	<i>Vanaspati (Hydrogenated Vegetable Oil)</i>	1516.20.91
85	<i>Vegetable oil including gingili oil and bran oil</i>	
(1)	Soyabean oil	1507.90.90
(2)	Groundnut oil	1508.90.99
(3)	Olive oil	1509.90.90
(4)	Palm oil	1511.90.90
(5)	Sunflower oil	1512.19.20

(6)	Saffola oil	1512.19.40
(7)	Cottonseed oil	1512.29.90
(8)	Babassu oil	1513.29.30
(9)	Crude colza oil	1514.91.10
(10)	Crude rapeseed oil	1514.99.90
(11)	Crude mustard oil	1514.91.20
(12)	Linseed oil	1515.19.90
(13)	Maize (corn) oil	1515.29.90
(14)	Castor oil	1515.30.90
(15)	Sesamum oil (gingili oil)	1515.50.99
(16)	Tung oil	1515.40.00
(17)	Bran oil	1515.90.40
(18)	other	1515.90.99
(19)	Other partly or wholly hydrogenated vegetable oils	
	(a) cottonseed oil	1516.20.19
	(b) groundnut oil	1516.20.29
	(c) castor oil	1516.20.39
	(d) other	1516.20.99
(20)	vegetable oils excluding heading 1516	
	(a) linseed oil	1518.00.1
	(b) castor oil dehydrated	1518.00.29
	(c) other	1518.00.39
(21)	Fixed vegetable oils, namely the following: chul moongra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	
(22)	Fixed vegetable oils, namely the following: neemseed oil, karanj oil, silk cotton seed oil, khakhon oil, watermelon oil, kusum oil, rubberseed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	1515.90.20
(23)	Fixed vegetable oils, namely the following: cardamom oil, chillies/capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	1515.90.30

86 *Writing requisites*

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|-----|---|------------|
| (1) | Ball point pens; felt tipped and other porous tipped pens and markers; fountain pens, stylograph pens and other pens, propelling or sliding pencils | |
| (a) | Ball point pens | 9608.10 |
| (b) | Felt tipped and other porous-tipped pens and markers | 9608.20.00 |
| (c) | Fountain pens | 9608.31 |
| (d) | Other fountain pens | 9608.39 |
| (e) | stylograph pens | 9608.31.10 |
| (f) | Other pens | 9608.31.90 |
| (g) | Propelling or sliding pencils | 9608.40.00 |
| (h) | Refills for ball point pens, comprising the ball point and the ink reservoir | 9608.60 |
| (2) | Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks | |
| (a) | pencils and crayons with leads encased in a rigid sheath | 9609.10.00 |
| (b) | pencil leads, black or coloured | 9609.20.00 |
| (c) | Other pencils | 9609.90.20 |
| (d) | pastels, drawing charcoals and writing or drawing chalks and tailors' chalks | 9609.90.30 |
| (e) | others | 9609.90.90 |
| (3) | Writing ink, instrument box, eraser, pencil sharpener and dissection box | |

LIST A (See SERIAL No. 45)

<i>Entry No</i>	<i>Description of Goods</i>	<i>HSN Code</i>
40	IT Products	
- (1)	(2)	(3)
1	IT-1 <i>Word processing machines, Electronic typewriters</i>	

	(1) Word processing machines	8469.11.00
	(2) Electronic typewriters	8469.12.00
2	IT-10 <i>Microphones, multimedia speakers, headphones etc.</i>	
	(1) Microphones	8518.10.00
	(2) multimedia speakers	8518.22.00
	(3) headphones etc.	8518.30.00
3	IT-11 <i>Telephone answering machines</i>	8520.20.00
4	IT-12 <i>Prepared unrecorded media for sound recording</i>	8523
5	IT-13 <i>Prepared unrecorded media for sound recording</i>	...
6	IT-14 <i>IT software of any media.</i>	
	(1) Disc for laser reading systems for reproducing phenomena other than sound or image	8524.31.11
	(2) Magnetic tapes for reproducing phenomena other than sound or image	8524.40.11
	(3) other software	
	(a) on floppy disc or cartridge tape	8524.91.11
	(b) on disc or on CD ROM	8524.91.12
	(c) on other media	8524.91.13
7	IT-15 <i>Transmission apparatus other than apparatus for radio or T.V. broadcasting</i>	8525.2
8	IT-16 <i>Radio communication receivers, Radio Pagers</i>	
	(1) Radio pagers	8527.90.11
	(2) Demodulators	8527.90.12
	(3) Other	8527.90.19
9	IT-17 <i>Aerials, antennas and parts</i>	8529.10
10	IT-18 <i>LCD Panels, LED panels and parts.</i>	
	(1) LCD Panels/LED Panels	8531.20.00
	(2) Parts	8531.90.00
11	IT-19 <i>Electrical capacitors, fixed, variable and parts</i>	
	(1) Electrical capacitors, fixed, variable	8532
	(2) Parts	8532.90.00
12	IT-2 <i>Electronic calculators</i>	8470.10.00

13	IT-20	<i>Electrical resistors</i>	8533
14	IT-21	<i>Printed Circuits</i>	8534.00.00
15	IT-22	<i>Switches, Connectors, relays for up to 5 amps</i>	8536
16	IT-23	<i>DATA/Graphic Display tubes, other than Picture tubes and parts</i>	
		(1) Colour	8540.40.00
		(2) Black & White or other monochrome	8540.50.00
17	IT-24	<i>Diodes, transistors & similar semi-conductor devices</i>	8541
18	IT-25	<i>Electronic Integrated Circuits and Micro-assemblies</i>	8542
19	IT-26	<i>Signal Generators and parts</i>	
		(1) Signal Generators	8543.20
		(2) Parts	8543.90.00
20	IT-27	<i>Optical fibre cables</i>	8544.70
21	IT-28	<i>Optical fibre and optical fibre bundles, cables</i>	9001.10.00
22	IT-29	<i>Liquid Crystal devices, flat panel display devices and parts</i>	
		Liquid Crystal devices, flat panel display devices	9013.80.10
		Parts 9013.9	
23	IT-3	<i>Computer systems and peripherals, Electronic diaries</i>	
		(1) Computer systems and peripherals	8471
		(2) Electronic diaries	8470
24	IT-30	<i>Cathode ray oscilloscopes, spectrum analysers, signal analysers</i>	
		(1) Cathode ray oscilloscopes	9030.20.00
		(2) Spectrum analysers	9030.39.20
		(3) Signal analysers	
25	IT-4	<i>Parts and Accessories of HSN 84.69, 84.70 & 84.71</i>	8473
26	IT-5	<i>DC Micromotors, Stepper motors of 37.5 watts.</i>	
		(1) D C Micromotors of an output not exceeding 37.5 W	8501.10.11
		(2) D C Micromotors of an output not exceeding 750 W	8501.31.11
		(3) Stepper motors of an output not exceeding 37.5 W	8501.10.12
		(4) Stepper motors of an output not exceeding 750 W	8501.31.12

27	IT-6	<i>Parts of HSN 85.01</i>	8503
28	IT-7	<i>Uninterrupted power supply</i>	8471.90.00
29	IT-8	<i>Permanent magnets and articles</i>	8505
30	IT-9	<i>Electrical apparatus for line telephony or line telegraphy.</i>	8517

LIST B (See SERIAL No. 49)

<i>Sl No.</i>	<i>Industrial inputs</i>	<i>HSN CODE</i>
(1)	(2)	(3)
1	<i>Animal including fish fats, oils, crude, refined or purified</i>	
	(1) pig fats (including lard) and poultry fat other than that of 0209 or 1503	1501.00.00
	(2) fats of bovine animals, sheep or goats, other than those of heading 1503	1502
	(3) lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	1503.00.00
	(4) fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	1504
	(5) other animal fats and oils and their fractions, whether or not refined, but not chemically modified	1506
2	<i>Glycerol, crude, glycerol waters and glycerol lyes</i>	1520.00.00
3	<i>Vegetable waxes, Bee wax</i>	
	(1) vegetable waxes	1521.10
	(2) Bee waxes	1521.90.10
	(3) shellac wax	1521.90.20
4	<i>Animal or vegetable fats boiled, oxidised, dehydrated etc.</i>	1518
5	<i>Liquid glucose (non-medicinal), Dextrose syrup</i>	1702
6	<i>Denatured ethyl alcohol of any strength</i>	2207.20.00
7	<i>Ores and minerals</i>	
	(1) Iron ores and concentrates, including roasted iron pyrites	26
	(2) Manganese ores and concentrates	2602
	(3) Copper ores and concentrates	2603
	Nickel ores and concentrates	2604

	Cobalt ores and concentrates	2605
	Aluminium ores and concentrates	2606
	Lead ores and concentrates	2607
	Zinc ores and concentrates	2608
	Tin ores and concentrates	2609
	Chromium ores and concentrates	2610
	Tungsten ores and concentrates	2611
	Uranium or thorium ores and concentrates	2612
	Molybdenum ores and concentrates	2613
	Titanium ores and concentrates	2614
	Niobium, tantalum, vanadium or zirconium ores and concentrates	
	(i) Niobium, Tantalum, ores and concentrates	2615.90.90
	(ii) Vanadium ores and concentrates	2615.90.10
	(iii) Zirconium ores and concentrates	2615.10.0
8	<i>Precious metal ores and concentrates</i>	2616
	(i) Silver ores and concentrates	2616.10.00
	(ii) Gold ores and concentrates	2616.90.10
	Other ores and concentrates	2617
	Granulated slag (slag sand) from mfg. of iron or steel	2618
9	<i>Benzole</i>	2707.10.00
	Toluole	2707.20.00
	Xylol	2707.30.00
	Napthalene	2707.40.00
	Phenols	2707.60.00
	Creosole oils	2707.91.00
	Normal Paraffin	2712.20
	Butadiene	2711.14.00
10	<i>Fluorine, chlorine, bromine and iodine</i>	
	(1) Fluorine	2801.30.10
	(2) Chlorine	2801.10.00

(3) Bromine	2801.30.20
(4) Iodine	2801.20.00
11 <i>Sulphur, sublimed or precipitated, colloidal sulphur</i>	
(1) Sublimed Sulphur	2802.00.10
(2) Precipitated Sulphur	2802.00.20
(3) Colloidal Sulphur	2802.00.30
12 <i>Carbon (carbon blacks and other forms of carbon)</i>	
(1) Carbon black	2803.00.10
(2) Acetylene black	2803.00.20
(3) Other	2803.00.90
13 <i>Hydrogen, rare gases and other non-metals</i>	
(1) Hydrogen	2804.10.00
(2) Argon	2804.21.00
(3) Other rare gases	2804.29
(4) Nitrogen	2804.30.00
(5) Oxygen	2804.40.90
(6) Boron	2804.50.10
(7) Tellurium	2804.50.20
(8) Silicon	2804.61.00
(9) Phosphorus	2804.70
(10) Arsenic	2804.80.00
(11) Selenium	2804.90.00
14 <i>Alkali or alkaline earth metals</i>	
(1) Sodium	2805.11.00
(2) Calcium	2805.12.00
(3) Other	2805.19.00
(4) Mercury	2805.40.00
(5) Rare earth metals	2805.30.00
15 <i>Hydrogen chloride</i>	2806.10.00
16 <i>Sulphuric acid and anhydrides</i>	2807.00.10
17 <i>Nitric acid, sulphonitric acids</i>	
(1) Nitric acid	2808.00.10

(2) Sulphonitric acid	2808.00.20
18 <i>Diphosphorous pentaoxide, phosphoric acid etc.</i>	
(1) Diphosphorous pentaoxide	2809.10.00
(2) phosphoric acid	2809.20.10
(3) Polyphosphoric acid	2809.20.20
19 <i>Oxides of boron, boric acids</i>	
(1) Oxides of boron	2810.00.10
(2) Boric acids	2810.00.20
20 <i>Halides and halide oxides of non-metals</i>	
(1) Phosgene	2812.10.10
(2) phosphorus trichloride	2812.10.20
(3) phosphorus oxychloride	2812.10.30
(4) sulphur oxychloride, thionyl chloride	2812.10.40
(5) silicon tetrachloride	2812.10.50
(6) other	2812.10.90
21 <i>Sulphides of non-metals</i>	
(1) carbon disulphide	2813.10.00
(2) arsenic disulphide (artificial)	2813.90.10
(3) commercial phosphorus trisulphide	2813.90.20
22 <i>Ammonia, anhydrous</i>	2814.10.00
23 <i>Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash)</i>	
(1) Sodium hydroxide (caustic soda)	2815.11
(2) Potassium hydroxide (caustic potash)	2815.20.00
24 <i>Hydroxide and peroxide of magnesium</i>	
(1) Magnesium Hydroxide	2816.10.10
(2) Magnesium peroxide	2816.10.20
25 <i>Aluminium hydroxide</i>	2818.30.00
26 <i>Chromium oxides and hydroxides</i>	2819
27 (1) Chromium trioxide	2820.10.00
(2) Other	2820.90.00
28 <i>Manganese oxides</i>	

(1)	Manganese dioxide	2820.10.00
(2)	Other	2820.90.00
29	<i>Iron oxides and hydroxides</i>	
(1)	Iron oxides	2821.10.10
(2)	Iron hydroxide	2821.10.20
30	<i>Cobalt oxides and hydroxides</i>	
(1)	Cobalt oxides	2822.00.10
(2)	Cobalt hydroxides	2822.00.20
31	<i>Titanium oxides</i>	
(1)	Titanium dioxide	2823.00.10
(2)	Other	2823.00.90
32	<i>Hydrazine & hydroxylamine and their inorganic salts</i>	
(1)	Hydrazine, anhydrous	2825.10.10
(2)	Hydrazine hydrate	2825.10.20
(3)	Hydrazine sulphate	2825.10.30
(4)	Hydroxylamine sulphate	2825.10.40
(5)	Other	2825.10.90
33	<i>Fluorides, fluorosilicates, etc.</i>	
(1)	Ammonium fluorides	2826.11.10
(2)	Sodium fluorides	2826.11.20
(3)	Aluminium fluorides	2826.12.00
(4)	Magnesium fluorides	2826.19.10
(5)	Fluorosilicates of sodium	2826.20.10
(6)	Fluorosilicates of potassium	2826.20.20
(7)	Other	2826.90.00
34	<i>Chlorides, chloride oxides</i>	
(1)	Ammonium chloride	2827.10.00
(2)	Calcium chloride	2827.20.00
(3)	Chlorides of Magnesium	2827.31.00
(4)	Chlorides of Aluminium	2827.32.00
(5)	Chlorides of Iron	2827.33.00

(6)	Chlorides of Cobalt	2827.34.00
(7)	Chlorides of Nickel	2827.35.00
(8)	Chlorides of Zinc	2827.36.00
(9)	Mercuric chloride	2827.39.10
(10)	Mercurous chloride	2827.39.20
(11)	Strontium chloride	2827.39.30
(12)	Cuprous chloride	2827.39.40
(13)	Chloride oxydies and chloride hydroxies of copper	
	(a) Copper oxychloride	2827.41.10
	(b) Other	2827.41.90
35	<i>Chlorates and perchlorates, Bromates etc.</i>	
(1)	Chlorates of sodium	2829.11.00
(2)	Barium chlorates	2829.19.10
(3)	Potassium chlorate	2829.19.20
(4)	Magnesium chlorate	2829.19.30
(5)	Other Chlorates	2829.19.90
(6)	perchlorates	2829.90.10
(7)	Bromates and perbromates	2829.90.20
36	<i>Sulphides, Polysulphides</i>	
(1)	Sodium sulphides	2830.10.00
(2)	Zinc sulphides	2830.20.00
(3)	Cadmium sulphides	2830.30.00
(4)	Other sulphides	2830.90.10
(5)	Polysulphides	2830.90.20
37	<i>Dithionites and sulphonylates</i>	
(1)	Sodium Dithionites	2831.10.10
(2)	Sodium sulphonylates.	2831.10.20
(3)	Other Dithionites	2831.90.10
(4)	Other sulphonylates	2831.90.20
38	<i>Sulphites, thiosulphates</i>	
(1)	Sodium bi-sulphite	2832.10.10

(2)	Sodium hydrosulphite	2832.10.20
(3)	Other sodium sulphites	2832.10.90
(4)	Potassium metabisulphite	2832.20.10
(5)	Magnesium sulphite	2832.20.20
(6)	Sodium thiosulphate	2832.30.10
(7)	Magnesium thiosulphate	2832.20.20
(8)	Other thiosulphate	2832.30.90
39	<i>Copper sulphate</i>	2833.25.00
40	<i>Nitrites, nitrates</i>	
(1)	Sodium nitrite	2834.10.10
(2)	Other nitrites	2834.10.90
(3)	Potassium nitrate	2834.21.00
(4)	Strontium nitrate	2834.29.10
(5)	magnesium nitrate	2834.29.20
(6)	Barium Nitrate	2834.29.30
(7)	Thorium Nitrate	2834.29.90
41	<i>Phosphinates, phosphonates, etc.</i>	
(1)	Calcium hypophosphite	2835.10.10
(2)	Magnesium hypophosphite	2835.10.20
42	<i>Carbonates, peroxocarbonates</i>	
(1)	Commercial ammonium carbonate and other ammonium carbonates	2836.10.00
(2)	Disodium carbonate dense	2836.20.10
(3)	Disodium carbonate light	2836.20.20
(4)	other disodium carbonate	2836.20.90
(5)	Sodium hydrogen carbonate (Sodium bicarbonate)	2836.30.00
(6)	Potassium carbonates	2836.40.00
(7)	Calcium carbonates	2836.50.00
(8)	Barium carbonate	2836.60.00
(9)	Lead carbonate	2836.70.00
(10)	Lithium carbonates	2836.91.00
(11)	Strontium carbonate	2836.92.00

(12) Percarbonates	2836.99.10
(13) Magnesium carbonate	2836.99.20
(14) Aluminium bicarbonate	2836.99.30
43 <i>Cyanides, cyanide oxides</i>	
(1) Sodium cyanide	2837.11.00
(2) Potassium cyanide	2837.19.10
(3) Double cyanide of potassium and sodium	2837.19.20
(4) Ammonium sulphocyanide	2837.20.10
(5) Potassium ferricyanide	2837.20.20
(6) Potassium ferrocyanide	2837.20.30
(7) Sodium ferrocyanide	2837.20.40
(8) Sodium nitroprusside	2837.20.50
(9) Other complex cyanides	2837.20.90
44 <i>Fulminates, cyanates and thiocyanates</i>	
(1) Fulminates	2838.00.10
(2) Cyanates	2838.00.20
(3) Thiocyanates	2838.00.30
45 <i>Borates, peroxoborates</i>	
(1) Disodium tetraborate, anhydrous	2840.11.00
(2) Other disodium tetraborate	2840.19.00
(3) Magnesium borates	2840.20.10
(4) Peroxoborates	2840.30.00
46 <i>Sodium dichromate</i>	2841.30.00
47 <i>Potassium dichromate</i>	2841.50.90
48 <i>Radioactive chemical elements</i>	
(1) Natural uranium and its compounds	2844.10.00
(2) Uranium enriched in U235 and its compounds; Plutonium and its compounds	2844.20.00
(3) Uranium depleted in U235 and its compounds; Thorium and its compounds	2844.30.00
(4) Radioactive elements other than those of sub- heading 2844.10, 2844.20 or 2844.30	2844.40.00

49	<i>Sotopes and compounds</i>	
(1)	Heavy water (deuterium oxide)	2845.10.00
(2)	Nuclear fuels not elsewhere included or specified	2845.90.10
50	<i>Compounds, inorganic or organic of rare earth metals</i>	
(1)	Cerium oxides	2846.10.10
(2)	Other cerium compounds	2846.10.90
(3)	Rare earth oxides not elsewhere included or specified	2846.90.10
(4)	Rare earth fluorides not elsewhere included or specified	2846.90.20
(5)	Rare earth chlorides not elsewhere included or specified	2846.90.30
(6)	Others	2846.90.90
51	<i>Phosphides, whether or not chemically defined</i>	
(1)	of copper	2848.00.10
(2)	of Zinc	2848.00.20
(3)	Other	2848.00.90
52	<i>Calcium carbides</i>	2849.10.00
53	<i>Ethylene, Propylene</i>	
(1)	Ethylene	2901.21.00
(2)	Propylene.	2901.22.00
54	<i>Cyclic Hydrocarbons</i>	
(1)	Cyclohexane	2902.11.00
(2)	Benzenes	2902.20.00
(3)	Tolune	2902.30.00
(4)	o-xylene	2902.41.00
(5)	m-xylene	2902.42.00
(6)	p-xylene	2902.43.00
(7)	mixed xylene Isomers	2902.44.00
(8)	Styrene	2902.50.00
(9)	Ethyle Benzene	2902.60.00
(10)	Cumene	2902.70.00
(11)	Dipentene	2902.90.10

(12) Diphenyl methane	2902.90.20
(13) Dodecyclic benzenes (excluding mixed alkylarenes)	2902.90.30
(14) Naphthalene	2902.90.40
(15) Isobutyl benzene	2902.90.50
55 <i>Halogenated derivatives of Hydrocarbons</i>	
(1) Chloromethane (methyl chloride)	2903.11.10
(2) Chloromethane (ethyl chloride)	2903.11.20
(3) Dichloromethane (methylene chloride)	2903.12.00
(4) Chloroform (trichloromethane)	2903.13.00
(5) Carbon tetrachloride (CC14-Tetrachloromethane)	2903.14.00
(6) 1,2-Dichloroethane (ethylene dichloride)	2903.15.00
(7) Tetrachloroethane	2903.19.10
(8) Trichloroethane	2903.19.20
(9) Vinyl chloride (Chloroethylene)	2903.21.00
(10) Trichloroethylene	2903.22.00
(11) Tetrachloroethylene (Perchloroethylene)	2903.23.00
(12) Fluorinated derivatives of acyclic hydrocarbons	2903.30.10
(13) Brominated derivatives of acyclic hydrocarbons	2903.30.20
(14) Iodinated derivatives of acyclic hydrocarbons	2903.30.30
(15) Trichlorofluoromethane	2903.41.00
(16) Dichlorodifluoromethane	2903.42.00
(17) Trichlorofluoroethane	2903.43.00
(18) 1, 2 Dichlorotetrafluoroethane	2903.44.10
(19) Chloropentafluoroethane	2903.44.20
(20) Chlorotrifluoro-methane	2903.45.11
(21) Pentachloro fluoroethane	2903.45.12
(22) Tetrachlorodi fluoroethane, Heptachlorodi fluoropropane, Hextachlorodi fluoropropane, Pentachlorotri fluoropropane, Tetrachlorotetra fluoropropane, Trichloropenta fluoropropane, Dichlorohexa fluoropropane, Chlorohepta fluoropropane	2903.45.13
(23) Heptachlorodi fluoroethane	2903.45.21
(24) Hexachlorodi fluoroethane	2903.45.22
(25) Pentachlorotri fluoroethane	2903.45.23

(26)	Tetrachloropetra fluoropropane	2903.45.24
(27)	Trichloropenta fluoropropane	2903.45.25
(28)	Dichlorohexa fluoropropane	2903.45.26
(29)	Chlorohepta fluoropropane	2903.45.27
(30)	Bromochlorodifluoro-methane	2903.46.10
(31)	Bromotrifluoro-methane	2903.46.20
(32)	Dibromotetra-fluoro-ethane	2903.46.30
(33)	Other perhalogenated derivatives with fluorine and chlorine	2903.47.00
(34)	Halogenated derivatives of methane, ethane or propene halogenated only with fluorine and chlorine HCFC3	2903.49.10
(35)	1, 2, 3, 4, 5, 6-Hexachlorocyclohexane	2903.51.00
(36)	Chlorobenzene (mono chloro)	2903.61.10
(37)	Ortho-dichlorobenzene	2903.61.20
(38)	Para-dichlorobenzene	2903.61.30
(39)	Hexachloro benzene other than indane	2903.62.10
(40)	DDT (Dichloro diphenyl trichloroethane)	
	(a) DDT - Technical 75 Wdp	2903.62.21
	(b) Other	2903.62.29
(41)	Chloro-fluorobenzene	2903.69.10
(42)	Benzal chloride (Benzyl dichloride)	2903.69.10
(43)	Benzo trichloride	2903.69.30
(44)	Benzyl Chloride	2903.69.40
(45)	Parachloro-toluene (4-Chloromethyl benzene)	2903.69.50
(46)	Napthalene chlorinated	2903.69.60
(47)	Chlorofluoro aniline	2903.69.70
56	<i>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons</i>	
(1)	Benzene sulphonic acid	2904.10.10
(2)	1, 5 Napthalene disulphonic acid (Armstrong's Acid)	2904.10.20
(3)	Napthalene sulphonic acid	2904.10.30
(4)	Vinyl sulphone	2904.10.40
(5)	Nitrobenzene	2904.20.10
(6)	Meta dinitrobenzene	2904.20.20

(7)	Meta nitrotoluene	2904.20.30
(8)	Ortho nitrotoluene	2904.20.40
(9)	paranitrotoluene	2904.20.50
(10)	Dinitrotoluene	2904.20.60
(11)	2, 5 Dichloronitrobenzene	2904.90.10
(12)	Dinitrochlorobenzene	2904.90.20
(13)	Meta nitrochlorobenzene	2904.90.30
(14)	Ortho nitrochlorobenzene	2904.90.40
(15)	Para nitrochlorobenzene	2904.90.50
(16)	2-nitro-chlorotoluene	2904.90.60
(17)	Sodium meta nitrobenzene sulphonate	2904.90.70
57	<i>Methanol</i>	2905.11.00
58	<i>DI-Ethylene Glycol, Mono-Ethylene Glycol</i>	2905.31.00
59	<i>Cyclic alcohols</i>	
(1)	Menthol	2906.11.00
(2)	Cyclohexanol methyl-cyclohexanols and dimethylcyclohexanols	2906.12.00
(3)	Sterols and inositols	
(a)	Cholesterol	2906.13.10
(b)	Other	2906.13.90
(4)	Terpineols	2906.14.00
(5)	Borneol	2906.19.10
(6)	Benzyl alcohol	2906.21.00
(7)	Cinnamic alcohol	2906.29.10
(8)	Phenylethyl alcohol	2906.29.20
60	<i>Halogenated, sulphonated, nitrated or nitrosated derivatives of Phenols and Phenol alcohols</i>	
(1)	Derivatives containing only halogen substituents and their salts	2908.10.00
(2)	Phenol sulphonic acids, Naphthol sulphonic acids	2908.20.10
(3)	G acid (2-naphthol-6) 8 disulphonic acid	2908.20.21
(4)	Salts of G acid	2908.20.22

(5)	Beta naphthol sulphonic acids	2908.20.23
(6)	Nevile-winter acid (1-naphthol 4 sulphonic acid)	2908.20.24
(7)	Schaeffer acid (2-Naphthol-6- sulphonic acid)	2908.20.25
(8)	R acid (2-Naphthol 3, 6 disulphonic acid) and its disodium salt and salt of R acid	2908.20.26
(9)	Chromotropic acid (1, 8-dihydroxynaphthalene 3, 6-disulfonic acid)	2908.20.27
(10)	Para nitrophenol	2908.90.10
(11)	Musk xylol	2908.90.20
61	<i>Ethers, ether-alcohols, ether-phenols etc.</i>	2909
(1)	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	
(a)	Diethyl ether	2909.11.00
(b)	Other	2909.19.00
(2)	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909.20.00
(3)	4-chloro-2 nitro anisole	2909.30.11
(4)	Ortho nitro anisole	2909.30.12
(5)	Diphenyl oxide	2909.30.20
(6)	Musk ambrette	2909.30.30
(7)	2, 2-Oxyduethanol (diethylene glycol digol)	2909.41.00
(8)	Monomethyl ethers of ethylene glycol or of diethylene glycol	2909.42.00
(9)	Monobutyl ethers of ethylene glycol or of diethylene glycol	2909.43.00
(10)	Other monoalkylethers of ethylene glycol or of diethylene glycol	2909.44.00
(11)	Ether phenols, ether alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
(a)	Guaiacol	2909.50.10
(b)	Isoeugenol	2909.50.20
(c)	Guaiacol sulphonate	2909.50.30

(d) Others	2909.50.90
(12) Alcohol peroxides, ether peroxides, ketone peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909.60.00
62 <i>Expoxides, epoxyalcohols, epoxyethers.</i>	
(1) Methyloxirane (propylene oxide)	2910.20.00
(2) 1-chloro-2, 3,-epoxypropane (epychorohydrin)	2910.30.00
(3) Others	2910.90.00
63 <i>Ethylene Oxide</i>	2910.10.00
64 <i>Acetals and hemiacetals</i>	
(1) Acetals and hemiacetals whether or not with other oxygen function	2911.00.10
(2) Others	2911.00.90
65 <i>Aldehydes whether or not with other oxygen function</i>	
(1) Methanal (formaldehyde)	2912.11.00
(2) Ethanal (acetaldehyde)	2912.12.00
(3) Butanal (butyraldehyde normal isomer)	2912.13.00
(4) Crotonaldehyde	2912.19.10
(5) Heptaldehydes (heptanal)	2912.19.20
(6) Glyoxal	2912.19.30
(7) Benzaldehyde	2912.21.00
(8) Cinnamicaldeyde	2912.29.10
(9) Phenyl acetaldeyde	2912.29.20
(10) Aldehyde-alcohols	2912.30.00
(11) Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	2912.41.00
(12) Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	2912.42.00
(13) Anisicaldehyde (anisaldehyde)	2912.49.10
(14) Heliotropin (piperonyl aldehyde)	2912.49.20
(15) Thiacetazone	2912.49.30
(16) 3,4,5-trimethoxy-benzaldehyde	2912.49.40

(17) Cyclipolymers of aldehydes	2912.50.00
(18) Paraformaldehyde	2912.60.00
66 <i>Halogenated, sulphonated, nitrated derivatives of phenols alcohols.</i>	
(1) Ortho-chloro-benzaldehyde	2913.00.10
(2) Other	2913.00.90
67 <i>Saturated acyclic monocarboxylic acids.</i>	
(1) Formic acid, its salts and esters	
(a) formic acid	2915.11.00
(b) Sodium formate	2915.12.10
(c) Others	2915.12.90
(d) Esters of formic acid	2915.13.00
(2) Acetic acid, its salts and esters	
(a) acetic acid	2915.21.00
(b) sodium acetate	2915.22.00
(c) cobalt acetate	2915.23.00
(d) calcium acetate	2915.29.10
(e) maganesium acetate	2915.29.20
(f) manganeese acetate	2915.29.30
(g) ethyl acetate	2915.31.00
(h) vinyl acetate	2915.32.00
(i) n-Butyl acetate	2915.33.30
(j) isobutyl acetate	2915.34.00
(k) 2-Ethoxy ethyl acetate	2915.35.00
(l) benzyl acetate	2915.39.10
(m) bormyl acetate and Iso bormyl acetate	2915.39.20
(n) linalyl acetate	2915.39.30
(o) methyl acetate	2915.39.40
(p) phenyle propyl acetate	2915.39.50
(q) ter pinyl acetate	2915.39.60

(3)	Monochloroacetic acid, their salts and esters	2915.40.10
(4)	Dichloroacetic acid, their salts and esters	2915.40.20
(5)	Trichloroacetic acid, their salts and esters	2915.40.30
(6)	Propionic acid, its salts and esters	2915.50.00
(7)	Butanoic acid, their salts and esters	2915.60.10
(8)	Pentanoic acids, their salts and esters	2915.60.20
(9)	Palmitic acid	2915.70.10
(10)	Stearic acid	2915.70.20
(11)	Glycerol monostearate	2915.70.30
(12)	H.C.O Fatty acid (including 12-Hydroxy stearic acid)	2915.70.40
(13)	D.C.O Fatty acid	2915.70.50
(14)	Acetyl chloride	2915.90.10
(15)	Octoic acid (caprylic acid)	2915.90.20
(16)	Hexoic acid (caproic acid)	2915.90.30
68	<i>Unsaturated acyclic monocarboxylic acids.</i>	
(1)	acrylic acid and its salts	2916.11.00
(2)	butyl acrylate	2916.12.00
(3)	methacrylic acid	2916.13.10
(4)	salts of methacrylic acid	2916.14.00
(5)	oleic acid	2916.15.10
(6)	undecylanic acid	2916.19.10
(7)	bismuth compounds of unsaturated acyclic monoacids	2916.19.20
(8)	potassium compounds of unsaturated acyclic monoacids	2916.19.30
(9)	sodium compounds of unsaturated acyclic monoacids	2916.19.40
(10)	esters of unsaturated acyclic monoacids not elsewhere specified	2916.19.50
(11)	sorbic acid	2916.19.60
(12)	cyclanic, cyclenic or cycloterpenic monocarboxylic acid, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2916.20.00

(13) benzoic acid	2916.31.10
(14) benzyl acetate	2916.31.20
(15) methyl benzoate	2916.31.30
(16) sodium benzoate	2916.31.40
(17) benzocaine (ethylpara-amino benzoate)	2916.31.50
(18) orthochloro benzoic acid	2916.31.60
(19) benzoyl peroxide and benzoyl chloride	2916.32.00
(20) phenylacetic acids and its salts	2916.34.00
(21) esters of phenylacetic acid	2916.35.00
(22) cinnamic acid	2916.39.10
(23) bismuth compounds of aromatic monoacids	2916.39.20
(24) potassium compounds of aromatic acids	2916.39.30
(25) sodium compounds of aromatic monoacids	2916.39.40
(26) esters of aromatic monoacids not elsewhere specified	2916.39.50
69 <i>Polycarboxylic acids</i>	2917
70 <i>Carboxylic acids</i>	2918
71 <i>Phosphoric ester and their salts</i>	2919
72 <i>Esters of other inorganic acids</i>	2920
73 <i>Amine-function compounds</i>	2921
74 <i>Oxygen - function amino-compounds.</i>	2922
75 <i>Quaternary ammonium salts and hydroxides.</i>	2923
76 <i>Carboxamide-function compounds.</i>	2924
77 <i>Carboxamide-function compounds including saccharin and its salts.</i>	2925
78 <i>Nitrile-function compounds.</i>	2926
79 <i>Diazo-, Azo- or azoxy-compounds.</i>	2927
80 <i>Organic derivatives of hydrazine or of hydroxylamine.</i>	2928
81 <i>Organo-sulphur compounds.</i>	2930
82 <i>Ethylene Diamine Tetra Acetic Acid.</i>	
83 <i>Heterocyclic compounds with oxygen heteroatom(s) only.</i>	2932

84	<i>Heterocyclic compounds with nitrogen heteroatom(s) only.</i>	2933
85	<i>Nucleic acids and their salts.</i>	2934
86	<i>Sulphonamides.</i>	2935
87	<i>Glycosides, natural or reproduced by synthesis and their salts.</i>	2938
88	<i>Vegetable alkaloids, natural or reproduced by synthesis and their salts</i>	2939
89	<i>Tanning extracts of vegetable origin.</i>	3201
90	<i>Synthetic organic tanning substances.</i>	3202
91	<i>Colouring matter of vegetable or animal origin.</i>	3203
92	<i>Synthetic organic colouring matter.</i>	3204
93	<i>Colour lakes.</i>	3205
94	<i>Glass frit and other glass.</i>	3207.40.00
95	<i>Other</i>	
96	<i>Prepared driers.</i>	3211.00.00
97	<i>Casein, Caseinates.</i>	3501
98	<i>Enzymes, Prepared enzymes.</i>	3507
99	<i>Artificial graphite.</i>	3801
100	<i>Activated carbon.</i>	3802
101	<i>Residual lyes from mfg. of wood pulp.</i>	3804
102	<i>Rosin and resin acids and derivatives.</i>	3806
103	<i>Wood tar, wood tar oils.</i>	3807
104	<i>Finishing agents, fixing of dye-stuffs.</i>	3809
105	<i>Prepared rubber accelerators.</i>	3812
106	<i>Reducers and blanket wash/roller wash.</i>	
107	<i>Reaction initiators, reaction accelerators.</i>	3815
108	<i>Mixed alkylbenzenes.</i>	3817
109	<i>Chemical elements doped.</i>	3818
110	<i>Industrial monocarboxylic fatty acids.</i>	3823
111	<i>Retarders.</i>	3824
112	<i>LLDPE/LDPE</i>	3901.10.10

113	<i>HDPE</i>	3901.10.90
114	<i>Polymers of propylene.</i>	3902
115	<i>PVC</i>	3904
116	<i>Acrylic polymers.</i>	3906
117	<i>Polyacetals.</i>	3907
118	<i>Polythene chips</i>	3907.60.90
119	<i>Polyamides.</i>	3908
120	<i>Amino-resins, polyphenylene oxide.</i>	3909
121	<i>Silicons.</i>	3910
122	<i>Petroleum resins.</i>	3911
123	<i>Cellulose and its chemical derivatives.</i>	3912
124	<i>Natural polymers.</i>	3913
125	<i>Ion-exchangers based on polymers.</i>	3914
126	<i>Self-adhesive plates, sheets, film, strip of plastics.</i>	3919
127	<i>Flexible plain films.</i>	3920
128	<i>Articles for conveyance or packing of goods of plastics.</i>	3923
129	<i>Raw Rubber, latex, dry ribbed sheet of all RMA grade, treelace, earth scrap, amoniated latex, preserved latex, latex concentrate, centrifugal latex, dry creep rubber, dry block rubber, crumb rubber and skimmed rubber</i>	4001
130	<i>Synthetic rubber and factice derived from oils.</i>	4002
131	<i>Reclaimed rubber.</i>	4003
132	<i>Compounded rubber, unvulcanised.</i>	4005
133	<i>Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp</i>	4701,4702, 4703
134	<i>Cartons, Boxes.</i>	4819
135	<i>Paper printed labels, paperboard printed labels.</i>	4821
136	<i>Paper self-adhesive tape.</i>	4823.12.00
137	<i>Partially oriented yarn, polyester texturised yarn.</i>	5402.33.00
138	<i>Polyester Staple Fibre & Polyester Staple Fibre Fill.</i>	5503.20.00

139	<i>Polyester Staple Fibre waste.</i>	5505.10
140	<i>Sacks and bags, of a kind used for packing of goods.</i>	6305.10
141	<i>Carboys, bottles, jars, phials of glass.</i>	7010
142	<i>Stoppers, caps and lids.</i>	7010.20.00
143	<i>Any other industrial input as notified by Government</i>	

FOURTH SCHEDULE

Goods which are outside VAT under sub-section (1) of section 6

<i>Sl. No.</i>	<i>Sub-entry</i>	<i>Description of Goods</i>
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- | | | |
|---|--|--|
| 1 | <i>Petroleum Products :</i> | |
| | (i) Aviation Turbine fuel | |
| | (ii) High Speed Diesel Oil | |
| | (iii) Motor Spirit (including light diesel oil but excluding petrol, naphtha, aviation turbine fuel and high speed diesel oil) | |
| | (iv) Petrol other than naphtha | |
| 2 | <i>Foreign Liquor :</i> | |
| | (i) Beer and wine | |
| | (ii) Other than Beer and Wine | |
| 3 | <i>Ganja and Opium</i> | |

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