

**“SCHEDULE-A**

(See section 16)

**LIST OF TAX FREE GOODS**

---

Serial No.	Name of Commodity
---------------	-------------------

---

**1. Agricultural implements and parts thereof as per detail given below: -**

(A) Ordinary Agricultural Implements

- (1) Hand Hoe or Khurpa
- (2) Sickle
- (3) Spade
- (4) Baguri
- (5) Hand-wheel Hoe
- (6) Horticultural tools like budding, grafting knife, secateur, pruning shear or hook, hedge shear, sprinkler, rake.
- (7) Sprayer, duster and sprayer-cum-duster
- (8) Soil injector
- (9) Jandra
- (10) Wheel Borrow
- (11) Winnowing fan or winnower
- (12) Dibbler
- (13) Gandasa
- (14) Puddler
- (15) Fertilizer seed broadcaster
- (16) Maize sheller
- (17) Ground-nut decorticator
- (18) Manure or seed screen
- (19) Flame Gun
- (20) Seed grader
- (21) Hand driven chaff-cutter
- (22) Tasla
- (23) Tangli

## **Animal Driven Agriculture Implements**

- (1) Yoke
- (2) Plough
- (3) Harrow and its following parts : ---
  - i. Harrow frame
  - ii. Harrow spool
  - iii. Harrow axle
  - iv. Harrow scrappers
  - v. Harrow draw bar
  - vi. Harrow draw bar 'U'
  - vii. Harrow clamp
  - viii. Harrow handle
  - ix. Harrow clutch
  - x. Harrow pathala
- (4) Cultivator or Triphali
- (5) Seed drill, fertilizer drill, seed-cum-fertilizer drill
- (6) Planter
- (7) Plank or float
- (8) Leveller or scoop
- (9) Ridger
- (10) Ditcher
- (11) Bund former
- (12) Thrasher or Palla
- (13) Transplanter

**(14) Chaff-cutter**

---

(15) Persian wheel and bucket chain or washer chain

(16) Cart and its following parts: --

(i) ADV rims

(ii) ADV axle

(iii) Draw bar

(iv) Hook

(17) Reaper

(18) Mower

(19) Sugar-cane crusher

(20) Cane juice boiling pan and grate r

(21) Roller

(C ) Camet drawn cart

(D) Tractor driven Agricultural Implements

(1) Plough and its following parts:--

(i) Mould board plough assembly

(ii) Disc Plough covers

(iii) Disc Plough hubs

(iv) Disc Plough wheels

(v) Disc Plough shoes

(vi) Disc Plough bracket cap

(vii) Disc Plough bracket

(viii) Disc Plough assembly scrapper

- 
- (ix) Disc Plough bracket scrapper
  - (x) Disc Plough bracket furrow wheel
  - (xi) Disc Plough assemble exle
  - (xii) Disc Plough spring cap
  - (xiii) Disc Plough assembly spindle and dust cap
  - (xiv) Disc Plough furrow wheel
- (2) Harrow and its following parts: -
- (i) Harrow fame
  - (ii) Harrow spool
  - (iii) Harrow bush
  - (iv) Harrow C.I. nut and chunk nut
  - (v) Harrow hub
  - (vi) Harrow axle
  - (vii) Harrow nipple bolt
  - (viii) Harrow lock patti
  - (ix) Harrow scrapper
  - (x) Harrow draw bar
  - (xi) Harrow draw bar “U”
  - (xii) Harrow clamp
  - (xiii) Harrow handle
  - (xiv) Harrow clutch
  - (xv) Harrow pants

---

(3) Cultivators or tiller and its following parts:-

- (i) Tiller tyne assembly
- (ii) Tiller tyne
- (iii) Tiller spring
- (iv) Tiller shove/phalla
- (v) Tiller tyne assembly
- (vi) Tiller anchor pin
- (vii) Tiller toggle assembly
- (viii) Tiller Link Pin
- (ix) Tiller tyne stop
- (x) Tiller assembly tool bar
- (xi) Tiller 3 points linkage
- (xii) Tiller twist patti
- (xiii) Tiller angle bracket
- (xiv) Tiller frame front and rear

(4) Seed Drill, fertilizer drill or seed-cum-fertilizer drill and its following parts:-

- (i) Seed drill tyne
- (ii) Seed drill shove/phalla
- (iii) Seed drill grari
- (iv) Seed drill feeder(pistol)
- (v) Seed drill spout
- (vi) Seed drill hopper assembly
- (vii) Seed drill ground wheel

(5) Fertilizer broadcaster

(6) Planter

(7) Plank or float

(8) Leveller or scoop and its following parts :-

- (i) Leveller frame assembly
  - (ii) Leveller blade
  - (iii) Leveller main frame
- (9) Bound former
- (10) Ridger and its following parts :-
- (i) Ridger tyne
  - (ii) Ridger shoes
  - (iii) Ridger shovels / phalla
- (11) Trailer and its following parts :-
- (i) ADV Rims
  - (ii) ADV Axles
  - (iii) Trailer hook
- (12) Punddler
- (13) Ditcher
- (14) Cage wheel
- (15) Sprayer, duster or sprayer-cum-rotovator
- (16) Roller
- (17) Hoe, rotary hoe or rotovator
- 
- (18) Reaper or mower, harvester
- (19) Potato harvester or spinner
- (20) Groundnut digger shaker
- (21) Transplanter

**(E) Power implements**

- (1) Thrasher and its following parts :

- (i) Thrasher jail
- (ii) Thrasher sieve set
- (iii) Thrasher 'U' clamp and beater
- (iv) Thrasher rotor
- (v) Thrasher ground wheels

(2) Chaff cutter

(3) Maize sheller

(4) Ground nut decorticator

(5) Seed grader

(6) Winnowing

(7) Seed treater

(8) Power sprayer or duster

(9) Poultry feed grinder and mixer

(10) Transplanter

(2) Aids and implements used by handicapped persons

(3) All types of bangles excluding those made of precious metals

---

4. Aquatic feed, poultry and cattle feed including feed supplements, grass hay and straw

5. Betel leaves

6. Books, periodicals and journals including maps, charts and globes

7. Bread

8. Charcoal

9. Charkha, Ambar Charkha; handlooms and handloom fabrics and Gandhi Topi

10. Coarse grains other than paddy, rice and wheat

11. Condoms and contraceptives

12. Condoms tanned leather and desi jutties made thereof

13. Curd, Lassi, butter milk
  14. Earthen pots
  15. Electrical pots
  16. Fertilizers including bio- fertilizers and organic fertilizers, gypsum, pesticides, weedicides, insecticides and fungicides
  17. Firewood except casurina and eucalyptus timber
  18. Fishnet, Fishnet fabrics and fish seeds
  19. Fresh milk, pasteurized milk and separated milk other than covered by  
Entry 55 of Schedule B
  20. Fresh plants, saplings and fresh fruits
  21. Fresh vegetables and fruits
  22. Garlic and ginger
  23. green Tea
  24. Goods taken under customs bond for re-export after manufacturing or  
Otherwise
  - 25.** Gur and Jaggery
- 
26. Hawan Samagri
  27. Human Blood and blood plasma
  28. Husk of pulses
  29. Indigenous handmade musical instruments
  30. Khadi garments, Khadi goods and made ups
  31. Kirpan
  32. Kumkum, bindi, alta and sindhoor
  33. Liquor sold against licences L-1, L-2, L-2A, L-2B, L-3,L-3A,L-4,L-4A,  
L-5, L-5A, L-5B, L-5C, L-9, L-12A, L-12C, L-13, L-13A, L-14, L-14A,  
L-14AA or / and L-14B issued under Punjab Excise Act, 1914: Provided  
That VAT has been paid in the State of Punjab.
  34. Meat, fish, prawan and other aquatic products when not cured or frozen, eggs, livestock and  
animal hair
  35. Misri, Patasha, Fullian, Makhana and Chirbara
  36. National Flag



37. Non –branded Atta, Maida, Suzi and Besan
  38. Non-judicial stamp paper sold by Government Treasuries; postal items like envelope and post card sold by the Government, rupee note, when sold to the Reserve Bank of India and cheques either in loose or book form
  39. Organic manure
  40. Pappad
  41. Rakhi
  42. Raw wool and its waste
  43. Sales made by Canteen Stores Department to serving military personnel  
And ex-servicemen directly or through unit run canteens
  44. Salt of all kinds including processed and branded salts
  45. Seeds of all kinds except oil seeds
  46. Semen including frozen semen
  47. Silk worm laying cocoon and raw silk and its waste
- 

- 48.** Slate and slate pencils and chalks
49. Sugar and Khandsari
50. Sweet meats (Halwai goods only)
51. Tender green coconut
52. Textile fabric including terry towels
53. Tobacco
54. Toddy, Neera and Arak
55. Wan
56. Water other than aerated, mineral, distilled, medicinal, tonic, battery, demineralised water and water sold in sealed container
57. Wheat bran.”.

## **“SCHEDULE-B**

(See section 8)

### **LIST OF GOODS TAXABLE @ 4 per cent**

1. Agricultural implements and parts thereof other than those mentioned in schedule A
2. Areca nut powder and betel nut
3. Bamboo
4. Bearings of all types
5. Bed sheets, pillow covers and other made ups
6. Beedi leaves
7. Beltings of all varieties and descriptions
8. Bicycles, tricycles, cycle rickshaw, tyres and tubes and parts thereof
9. Biomass briquettes
10. Bitumen
11. Bone meal
12. Branded atta, maida, suji and besan
13. Bricks of all kinds including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles
14. Buckets made of iron and steel, aluminum, plastic or other materials excluding those made of precious materials
15. Candles
16. Capital goods i.e. Plant and Machinery but excluding the goods on the sale of which a taxable person is not entitled for input tax credit under sub - Section 5 of Section 13 of the Act.
17. Castor oil
18. Centrifugal, mono block and submersible pump sets and parts thereof
19. Clay including fireclay, fine china clay and ball clay
20. Coal tar
21. Coffee beans and seeds, cocoa pod and chicory
22. Coir and Coir products, excluding coir mattresses
23. Combs

24. Communication equipments such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.)
25. Computer stationery
26. Cottage cheese (Paneer)
- 27.** Cotton and cotton waste
28. Crucibles
29. Cups and glasses of paper and plastic
30. Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956 except those included in any other schedule.
31. Drug and medicines including vaccines, syringes and dressing, mediated ointments produces under drug license, light liqued paraffin of IP grade, medical equipments/devices and implants
32. Dry fruits
33. Edible oils
34. Electrodes
35. Embroidery or zari articles, that is to say, -imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead and badla
36. Exercise books, graph books and laboratory note books
37. Feeding bottles and nipples
38. Ferrous and non-ferrous metals and alloys; non metals such as aluminum, copper, zinc and extrusions of these
39. Fibres of all types and fibre waste
40. Fly ash
41. Fried and roasted grams and groundnuts
42. Hand pumps, spare parts and fittings thereof
43. Hand Tools
44. Handicrafts
45. Hardware of iron and steel (not enameled or plated)
46. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower
47. Hing (asafetida)

48. Honey

---

49. Hosepipes and fittings thereof
50. Hurricane goods
51. Hurricane lanterns
52. Husk and bran of cereals
53. Ice
54. Imitation jewellery and synthetic gems
55. Incense sticks commonly known as aggarbatti, dhupkathi or dhupbatti
56. Industrial cables (High Voltage cables, PVC or XLPE insulated wires and cables, jelly filled)
57. Insulators
58. Industrial inputs and packing materials (as per list appended to the Schedule)
59. Intangible goods of all kinds like copyright, patent and rep license
60. IT products including computer, telephone, cell phones, Digital Video Disk and Compact Disk, Teleprinter and Wireless Equipment and parts thereof
61. Kattha
62. Kerosene lamps/ lantern petromax and glass chimney
63. Kerosene oil sold through PDS
64. Knitting wool and knitting needles
65. Lac and shellac
66. Leaf plates and cups
67. Lignite
68. Lime, Lime stone, Clinker and dolomite
69. Linear alky benzene, L.A.B Sulphonic Acid, Alfa Olefin Sulphonate
70. Metal castings
71. Milk when purchased for use in manufacture of any goods other than tax free goods

---

72. Moulded plastic footwear, Hawai chappals and straps thereof
73. Murmuralu, pelalu, atukulu, puffed rice and muri
74. napa Slabs (Rough flooring stones) and Shabad stones
75. Newars
76. Non-mechanized boats used by fishermen for fishing
77. Nuts, bolts, screws, fasteners and nails

78. Oil cake, de-oiled cake and de-oiled rice-bran
79. Oil seeds
80. Paddy, rice, wheat and pulses
81. Paper, Paper board and Newsprint
82. Pipes and pipes fittings of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC
83. Pizza bread
84. plastic footwear
85. Plastic granules, plastic powder and master batches
86. Printed material including diary and calendar
87. Printing ink excluding toner and cartridges
88. Processed fruits, vegetables including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed container or otherwise)
89. Processed meat poultry and fish
90. Pulp of bamboo, wood and paper
91. Railway wagons, engines, coaches and parts thereof
92. Readymade garments
93. Refractory monolithic
94. Renewable energy devices and spare parts

---

- 95.** Residues of starch manufacture and similar residues, beet -pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste whether or not in the form of pellets excluding molasses
96. Rice bran
97. River sand
98. Roasted or fried grams and groundnut
99. Safety matches
100. Sales made to Government of India or State Governments against declaration in form 'D' as provided for under the Central Sales Tax Act, 1956
101. Sales made to P.S.E.B. for generation, transmission and distribution of electrical energy against a certificate duly filled and signed by the competent authority
102. School bags
103. Scrap, parings and waste of metals, non metals, glass and plastic

104. Sewing machine and parts thereof
105. Ship and other water vessels
106. Silk fabrics excluding handloom silks
107. Skimmed milk powder and UHT milk
108. Solvent oils other than organic solvent oil
109. Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies
110. Spectacles, parts and components thereof, contact lens and lens cleaners
111. Sports goods including exercise and multi gym equipments, accessories and parts thereof, sports apparel, football shoes and spikes
112. Stainless steel sheets
- 113.** Starch
114. Sugarcane
115. Sulphur of all kinds, other than sublimated sulphur, precipitated sulphur and colloidal sulphur
116. Tamarind seed and powder
117. Tea excluding green tea
118. Toys excluding electronic toys
119. Tractors and harvesters and attachments and parts thereof
120. Transformers
121. Transmission tower
122. Umbrella except garden umbrella
123. Unbranded bhujia and namkeen
124. Unbranded washing soap
125. Utensils of all kinds including pressure cookers and pans excluding utensils made of precious metals
126. Vanaspati ( Hydrogenated Vegetable Oils)
127. Vegetable oils including gingili oil and bran oil
128. Waste paper
129. Wet dates and porridge
130. Windmill for water pumping and for generation of electricity
131. Wooden crates
132. Writing ink

133. Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpeners
  134. Yarn of all types, including yarn waste and sewing thread.
  135. Zippers
-

LIST OF INDUSTRIAL INPUTS AND PACKING MATERIALS

(SEE ENTRY NUMBER 58 OF SCHEDULE -B)

S. No.	Heading No.	Description
1	2	3
1.	1516.00.00	Animal (including fish) fats and oils, (crude, refined or purified)
2.	1518.00.40	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.
3.	1520.00.00	Glycerol, Crude, Glycerol Waters and Glycerol lyes
4.	1521.00.00	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured;
5.	1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
6.	1702.00.00	Liquid glucose (non medicinal)
7.	2102.00.00	Yeasts (Active or Inactive); other single cell micro-organism, dead (but not including vaccines or headings 3002); prepared baking powder
8.	2207.20.00	Denatured ethyl alcohol of any strength
9.	2601.00.00	Iron ores and concentrates, including roasted iron pyrites
10.	2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% or more, calculated on the dry weight
11.	2603.00.00	Copper ores and concentrates
12.	2604.00.00	Nickle ores and concentrates
13.	2605.00.00	Cobalt ores and concentrates
14.	2606.00.00	Aluminium ores and concentrates
15.	2607.00.00	Lead ores and concentrates
16.	2608.00.00	Zinc ores and concentrates
17.	2609.00.00	Tine ores and concentrates
18.	2610.00.00	Chromium ores and concentrates
19.	2611.00.00	Tungsten ores and concentrates
20.	2612.00.00	Uranium or Thorium ores and concentrates
21.	2613.00.00	Molybdenum ores and concentrates



22. 2614.00.00 Titanium ores and concentrates
23. 2615.00.00 Niobium, Tantalum, Vanadium or Zirconium ores and concentrates
24. 2616.00.00 Precious metal ores and concentrates
25. 2617.10.00 Other ores and concentrates
26. 2618.00.00 Granulated slag (slag sand) from the manufacture of iron or steel
27. 2714.90.20 Bitumen
28. 2707.00.000 Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents
29. 2707.10.00 Benzole
30. 2707.30.00 Xylole
31. 2707.40.00 Naphthalene
32. 2707.60.00 Phenols
33. 2707.91.00 Creosote oils
34. 2710.11.90 Naphta
35. 2711.11.00 Natural gas in Liquefied state (except LPG, Propane and Butane)
36. 2711.14.00 Butadiene
37. 2711.21.00 Natural Gas in Gaseous State other than Compressed Natural Gas (used as transport fuel)
38. 2712.20.00 Normal Paraffin and paraffin wax
39. 2707.20.00 Toluole
40. 2801.00.00 Fluorine, Chlorine, Bromine and Iodine
41. 2802.00.00 Sulphur, sublimed or precipitated; colloidal sulphur
42. 2803.00.00 Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)
43. 2804.00.00 Hydrogen, rare gases and other non-metals
44. 2805.00.00 Alkali or alkaline-earth metals; rareearth metals, scanorm and ytrium, whether or not intermixed or inter alloyed; mercury
45. 2807.00.10 Sulphuric acid and anhydrides thereof; Oleum
46. 2808.00.00 Nitric acid; sulphonitric acids.

47. 2809.00.00 Diphosphorus pentoxide phosphoric acid and polyphosphoric acids.
48. 2810.00.00 Oxides of boron; boric acids
49. 2811.00.00 Other inorganic acids and other inorganic oxygen compounds of non – metals.
50. 2812.00.00 Halides and halide oxides of non-metals.
51. 2813.00.00 Sulphides of non-metals; commercial phosphorus trisulphide
52. 2814.00.00 Ammonia, anhydrous or in aqueous solution
53. 2815.00.00 Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash) ; peroxides of sodium or potassium
54. 2806.00.00 Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
55. 2816.00.00 Hydroxide and peroxide of magnesium; oxides hydroxides and peroxides of strontium or barium
56. 2818.00.00 Artificial corundum, whether or not chemically defined; aluminium oxide, aluminium hydroxide
57. 2818.30.00 Aluminium hydroxides
58. 2819.00.00 Chromium oxides and hydroxides
59. 2820.00.00 Manganese oxides
60. 2821.00.00 Iron oxides and hydroxides
61. 2822.00.00 Cobalt oxides and hydroxides; commercial cobalt oxides.
62. 2823.00.00 Titanium oxide
63. 2825.00.00 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides
64. 2826.00.00 Fluoride; fluorosilicates, fluoroaluminates and other complex fluorine salts
65. 2827.00.00 Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides
66. 2828.00.00 Hypochlorites: commercial calcium hypochlorite; chlorites, hypobromites
67. 2829.00.00 Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates
68. 2830.00.00 Sulphides; Polysulphides
69. 2831.00.00 Dithionites and sulfoxylates

70.	2832.00.00	Sulphides; thiosulphates
71.	2833.00.00	Sulphates; alums; peroxosulphates (persulphates)
72.	2834.00.00	Nitrites, nitrates
73.	2835.00.00	Phosphinates (hypophosphites), phosphonates (phosphites) ; phosphates and polyphosphates
74.	2836.00.00	Caronates ; peroxocarbonates (percarbonates) ; commercial ammonium carbonates containing ammonium carbamate.
75.	2837.00.00	Cyanides, cyanide oxides and complex cyanides
76.	2838.00.00	Fulminates, cyanates and thiocyanates
77.	2840.00.00	Borates ; Peroxoborates (perborates)
78.	2841.30.00	Sodium dichromate
79.	2841.50.90	Potassium dischromate
80.	2844.00.00	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds ; mixtures and residues containing these products
81.	2845.00.00	Isotopes other than those of heading No. 2844: compounds, inorganic or organic of such isotopes, whether or not chemically defined
82.	2846.00.00	Compounds, inorganic or organic, of rare earth metals of yttrium or scandium or of mixtures of these metals
83.	2847.00.00	Hydrogen peroxide, whether or not solidified with urea
84.	2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus
85.	2849.10.00	Calcium carbide
86.	2901.00.00	Acyclic Hydrocarbons
87.	2901.00.00	Propylene, Ethylene
88.	2902.00.00	Cyclic Hydrocarbons
89.	2903.00.00	Halogenated derivatives of Hydrocarbons
90.	2904.00.00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.

91.	2905.00.00	Acyclic alcohols and their Halogenated, sulphonated, nitrated or nitrosated derivatives
92.	2905.00.00	Methanol
93.	2905.31.00	Di-ethylene Glycol, Mono Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol
94.	2906.00.00	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives
95.	2907.11.00	Phenols and its salts
96.	2908.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols
97.	2909.00.00	Ethers, ether -alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives
98.	2910.00.00	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives
99.	2910.10.00	Ethylene Oxide
100.	2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives
101.	2912.00.00	Aldehyde -function compounds, Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
102.	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives or products of heading No.2912
103.	2915.00.00	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated and nitrosated derivatives.
104.	2916.00.00	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.

105. 2917.00.00 Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
106. 2917.36.00 Terephthalic Acid and its salt
107. 2917.37.00 Dimethyl terephthalate
108. 2918.00.00 Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
109. 2919.00.00 Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives
110. 2920.00.00 Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives
111. 2922.00.00 Amine- function compounds
112. 2922.00.00 Oxygen- function amino-compounds
113. 2923.00.00 Quaternary ammonium salts and hydroxides; lecithins and other phosphoinolipids
114. 2924.00.00 Carboxamide-function compounds; amide-function compounds of carbonic acid
115. 2925.00.00 Carboxamide-function compounds (including saccharin and its salts) and imine function compounds
116. 2926.00.00 Nitrile-function compounds
117. 2927.00.00 Diazo, Azo-or-azoxy-compounds
118. 2928.00.00 Organic derivatives of hydrazine or of hydroxylamine
119. 2929.00.00 Compounds with other nitrogen function
120. 2930.00.00 Organo-sulphur compounds
121. 2931.00.00 Other organo-inorganic compounds.
122. 2932.00.00 Heterocyclic compounds with oxygen heteroatom(s) only

123. 2933.00.00 Heterocyclic compounds with nitrogen heteroatom(s) only
124. 2934.00.00 Nucleic acids and their salts ; other heterocyclic compounds
125. 2935.00.00 Sulphonamides
126. 2938.00.00 Glycosides, natural or reproduced by syntheses and their salts, ethers, esters and other derivatives
127. 2939.00.00 Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
128. 2942.00.00 Other organic Compounds.
129. 3201.00.00 Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives
130. 3202.10.00 Synthetic organic tanning substances; inorganic tanning substances; tanning preparation, whether or not containing natural tanning substances ; enzymatic preparations for pre-tanning
131. 3203.00.00 Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter.
132. 3204.00.00 Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
133. 3205.00.00 Colour lakes; preparations based on colour lakes, as specified in Note 3 to this Chapter.
134. 3206.00.00 Other colouring matter; preparation as specified in Note 3 this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores whether or not chemically defined.
135. 3207.40.00 Glass frit and other glass, in the form of powder, granules or flakes.
136. 3211.00.00 Prepared dries
137. 3212.00.00 Dyes, acid dyes, alizarine dyes, basic dyes
138. 3215.90.00 Printing ink whether or not concentrated or solid
139. 3302.10.10 Synthetic flavoring essences

140. 3402.00.00 Organic surface active agents (other than soap), surface active preparations, washing preparations (including auxiliary washing preparation) and cleaning preparations, whether or not containing soap, other than those of heading 3401
141. 3403.00.00 Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
- Containing petroleum oil or oils obtained from bituminous minerals
142. 3501.00.00 Casein, caseinates and other Casein derivatives, casein glues
143. 3503.00.30 Glues derived from bones, hides and similar items; fish glues
144. 3507.00.00 Enzymes; prepared enzymes not elsewhere specified or included
145. 3707.00.00 Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations) ; unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.
146. 3801.10.00 Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semi-manufacturers
147. 3802.00.00 Activated carbon, activated natural mineral products, animal black, including spent animal black
148. 3804.00.00 Residual lyes from the manufacturer of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No.38.03
149. 3806.00.00 Rosin and resin acids and derivatives thereof, rosin spirit and rosin oils, resin gums

150. 3806.10.90 Reducers and blanket wash/roller wash used in the printing industry (organic composite solvents and thinners not elsewhere specified or included)
151. 3807.00.00 Wood tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or non vegetable pitch
152. 3809.00.00 Finishing agents, dye carriers to accelerate the dyeing or fixing of dyes and other products and preparations (for example, dressings and mordants). Or a kind used in textile, paper, leather or like industries, not elsewhere specified or included
153. 3810.00.00 Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering brazing or welding; soldering brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.
154. 3812.10.00 Prepared rubber accelerators, compounded plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compounded stabilisers for rubber or plastics.
155. 3815.00.00 Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
156. 3817.00.00 Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902
157. 3818.00.00 Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics
158. 3823.00.00 Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols
159. 3824.90.21 Electroplating salts
160. 3901.00.00 Polymers of ethylene in primary forms.
161. 3901.10.10 Linear Low Density Polyethylene (LLDPE) and Low Density Polyethylene (LDPE).
162. 3901.10.90 High Density Polyethylene (HDPE).
163. 3902.00.00 Polymers of propylene in primary forms.
164. 3903.00.00 Polymers of styrene, in primary forms.
- Polystyrene:



165. 3904.00.00 Polymers of vinyl chloride or of other halogenated olefins, in primary forms.
166. 3904.00.00 Polyvinyl Chloride (PVC)
167. 3905.00.00 Acrylic polymers in primary forms
168. 3907.10.00 Polyacetals, other polyethers and epoxide resins in primary forms, polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms.
169. 3907.00.00 Polyethylene Terephthalate Chips
170. 3908.00.00 Polyamides in primary forms
171. 3909.00.00 Amino-resins, Polyphenylene oxide, Phenolic resins and polyurethanes in primary forms.
172. 3910.00.00 Silicones in primary forms
173. 3911.00.00 Petroleum resins, coumarone-indene resins, polyterpenes, polysuophides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms.
174. 3912.00.00 Cellulose and its chemical derivatives, and cellulose others, not elsewhere specified or included in primary forms
175. 3913.00.00 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.
176. 3914.00.00 Ion-exchangers based on polymers of heading Nos.3901 to 4913 in primary forms.
177. 3917.22.00 Polymers of propylene or of other olefins, in primary forms.
178. 3918.10.00 Polymers of vinyl chloride or of other halogenated olefins, in primary forms
179. 3919.00.00 Self-adhesive plates, sheets, film foil, tape, strip and other flat shapes, of plastic, whether or not in rolls.
180. 3920.00.00 Flexible plain films.
181. 3923.00.00 Articles for the packing of goods, of plastics; namely boxes,

		cases, crates, containers, carboys, bottles, jerrycans and their stoppers, lids, caps of plastics (but not including insulated ware).
182.	3923.00.00	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.
183.	4001.00.00	Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
184.	4002.00.00	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 4001 with any product of this heading, in primary forms or in plates, sheets or strip
185.	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip
186.	4005.00.00	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No.4006
187.	4408.00.00	Veneer
188.	4701.00.00	Mechanical wood pulp.
189.	4702.00.00	Chemical wood plump, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
190.	4819.00.00	Cartons (including flattened or folded cartons). Boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.
191.	4821.00.00	Paper printed labels and paperboard printed labels
192.	4823.12.00	Paper self adhesive tape and printed wrappers used for packing.
193.	5402.00.00	Synthetic filament yarn (Partially Oriented Yarn, Polyester Texturised Yarn).
194.	5505.10.00	Waste (including noils, yarn waste and garneted stock) of man-made fibres.
195.	6305.10.00	Sacks and bags of a kind used for the packing of goods, of jute or of other textile based fibres of heading No. 5303.
196.	7010.90.00	Carboys, bottles, jars, phials of glass, of a kind used for the

		packing of goods; stoppers, lids and other closures of glass.
197.	7601.20.00	Aluminium its alloys and products (except extrusions).
198.	7604.29.10	Aluminium conductor steel reinforced (ACSR).
199.		Acid slurry.
200.		Activated Carbon.
201		Additives, Salts, Stippers, Passivations, Intermediate and other chemical used in various types of Electroplating such as Nickel, Zinc, Copper, Satin Nickel, Chrome Brass, Silver, Gold, Aluminum, Lead Tin, Tin Cobalt, etc.
202		All packing material including plastic containers, tin containers and glass containers
203		Amino Hardener, Epoxy Hardener, Accelater, Epoxy Resins, Expoxy Hardenr UF Resin.
204		Basic chromium sulphate, sodium bi-chromate; bleach liquid.
205		Bone sinews.
206		Bones (burnt).
207		Bones (crushed).
208		Boric Acid and Borax Powder.
209		Brackets of bearings.
210		Buttons, Elastic, Zip Paper Foam.
211		Caustic and Soda Ash.
212		CP accessories.
213		Degreasing, Preparations, Wetting Agents Penetrators.
214		Emery Powders, Animal Glue, Leather Wheels, Lustre (Pollishing Composition) Cotton Buffs, Namda, Flap Wheels and all types of polishing materials steel wire brush.
215		Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetric Acid and their Derivatives. (Other organic-inorganic compounds)

---

216.	Hand Tools
217.	Hosiery Knitting needles
218.	Maize starch, glucose 'D', maize gluten, maize germ & oil.
219.	Motor stampings
220.	Nickel Sulphate, Nickel Chloride, Nickel Carbonate, Chromic Acid, Chrome Salt and other Acids Excise & Taxation Commissioner,.
221. Medium.	Nitrocellulose Lacquers in Aqueous and Non - Aqueous
222.	Nonferrous metals like Copper, Zinc, Nickel, tin, Manganese Silicon, Aluminium, Lead Amode.
223.	Nuts and bolts, screws and fastners.
224.	Organic Composite Solvents / Thinners.
225.	Paper Cones and Paper Pipes.
226.	Poleyster Staple Fibre waste.
227.	Polyester Staple Fibre, Polyester Staple Fibre Fill and Acrylic Fibre.
228. Stoving thinners.	Power Coating, Stoving Enamels, Stoving primers and
229.	Prepared Liquid Pigments and Dye Solutions.
230.	Pulley.
231.	Retarders used in the printing Industry.
232.	Sodium Acetate, Sodium Sulphate, Hydrogen Peroxide Sodium Bi Sulphate and Sodium Meta Bi Sulphate

---

234 Sodium Nitrite, Sodium Nitrate, Potassium Nitrate

235 Sodium Silicate

236 Sodium Sulphide

237 Turpentine Oil

238 Wool tops, acrylic tops, viscose tops, nylon tops and blended tops

239 Zinc Oxide."

---

**SCHEDULE – C**

(See section 8)

**LIST OF GOODS TAXABLE @ 1 PERCENT**

---

<b>Sr. No.</b>	<b>Name of the Commodity</b>
1.	Bullions
2.	Gold, Silver and Platinum Ornaments
3.	Noble Metals and Ornaments
4.	Precious Stones

---

**SCHEDULE – D**

(See section 8)

**LIST OF GOODS TAXABLE @ 20 PERCENT**

---

<b>Sr. No.</b>	<b>Name of the Commodity</b>
1.	Aviation Turbine Fuel

---

**SCHEDULE – E**

(See section 8)

**LIST OF GOODS TAXABLE AT SPECIAL RATES**

---

<b>Sr. No.</b>	<b>Name of the Commodity</b>	<b>Rate of Tax</b>
1.	Diesel	8.8%
2.	Liquor & Molasses	22%
3.	Lotteries	30%
4.	Petrol	27.5%

---

**SCHEDULE – F**

(See section 8)

**LIST OF GOODS TAXABLE @ 12.5 PERCENT**

---

Goods not mentioned in any other sche dule

---

**SCHEDULE- G**

(See section 18)

- (1) United Nations and its constituent agencies like:
  - (i) UNDP
  - (ii) UNESCO
  - (iii) UNFPA
  - (iv) UNHCR
  - (v) UNICEF
  - (vi) UNIDO
  - (vii) UNIFEM
  - (viii) WFAO
  - (ix) WHO
  - (x) ILO
- (2) Diplomatic Missions

**SCHEDULE- H**

(See section 19)

- (i) Paddy
- (ii) Wheat
- (iii) Cotton
- (iv) Sugar-cane
- (v) Milk, when purchased for use in manufacture of any goods other than tax free goods.

**S.K. Sandhu**  
**Finance Secretary-cum-**  
**Secretary, Excise & Taxation**  
**U.T., Chandigarh.**

---

---