

NOTIFICATION No.13275/Leg. A2/2005/Law. Dated, 28th August, 2005.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 28th day of August, 2005.

ACT 39 of 2005

THE KERALA VALUE ADDED TAX (AMENDMENT) ACT, 2005

(As passed by the Assembly)

An ACT

further to amend the Kerala Value Added Tax Act, 2003.

Preamble.-WHEREAS, it is expedient further to amend the Kerala Value Added Tax Act, 2003 for the purposes hereinafter appearing;

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

1. Short title and commencement .-

(1) This Act may be called the Kerala Value Added Tax (Amendment) Act, 2005.

(2) Section 23 of this Act in respect of the goods specified in serial numbers 74, 116 and 124 of the Third Schedule shall come into force at once and the remaining provisions shall be deemed to have come into force on the 1st day of April, 2005.

2. Amendment of Section 2.- In section 2 of the Kerala Value Added Tax Act, 2003 (30 of 2004) (hereinafter referred to as the principal Act),-

(1) for clause (vii), the following clause shall be substituted, namely:-

"(vii) "awarder" means any person who awards any works contract to a contractor for execution."

(2) in clause (x), after the words "in the course of business" the words "the value of which exceeds such limit as may be prescribed" shall be inserted;

(3) for clause (xiv), the following clause shall be substituted, namely:-

"(xiv) "contractor" means any person who undertakes any works contract for execution and includes a sub-contractor"

(4) in clause (xxii), for the words "brings any goods", the words "brings any taxable goods" shall be substituted;

(5) for clause (xxiii), the following clause shall be substituted, namely;-

"(xxiii) "input tax" means the tax paid or payable under this Act by a registered dealer to another registered dealer on the purchase of goods in the course of business and includes the tax paid in the purchase of materials for the research and development in relation to any goods";

(6) for clause (xxxvi A), the following clause shall be substituted, namely:-

"(xxxviA) Prevailing market price" means the wholesale price of any goods in force in the market as published by the Economic and Statistics Department of the state or any other authorised agency or in the news paper and in cases where no such published whole sale price is available, the price at which goods of the kind or quality is sold by the Kerala State Civil Supplies Corporation or any other similar agency on the date of sale of such goods".

(7) In clause (lii),-

(a) after the words, figures and brackets, "and Indian Partnership Act, 1932 (Central Act 9 of 1932)", the words "or society including a co-operative society or association of individuals whether incorporated or not" shall be inserted.

(b) for clause (ii) of Explanation III, the following clause shall be substituted, namely:-

"(ii) Any discount on the price allowed in respect of any sale where such discount is shown separately in the tax invoice and the buyer pays only the amount reduced by such discount; or any amount refunded in respect of goods returned by customers shall not be included in the turnover:"

(2) after Explanation V, the following Explanations shall be inserted, namely:-

"Explanation VI:- The turnover in respect of rubber shall be deemed to include any cess leviable under the Rubber Act, 1947 irrespective of whether the payment of cess is deferred till the rubber is consumed by the manufacturer of rubber goods:

Explanation VII: Where a dealer sells any goods purchased by him at a price lower than that at which it was purchased and subsequently receives any amount from any person towards reimbursement of the balance of the price, the amount so received shall be deemed to be turnover in respect of such goods"

3. Amendment of section 6.- In the principal Act in section 6,- (1) in sub-section (1),-

(a) after the words "agent of a non-resident dealer" the words "or dealer in jewellery of gold, silver and platinum group metals or silver articles or contractor or any State Government, Central Government or Government of any Union Territory or any department thereof or any local authority or any autonomous body" shall be inserted.

(b) after the words "The liability to pay tax shall be", the words "on the taxable turnover", shall be inserted;

(c) clause (b) shall be omitted;

(d) for clause (d), the following clause shall be substituted, namely:-

"(d) in the case of goods not falling under clauses (a) or (c) at the rate of 12.5% at all points of sale of such goods within the State Government may notify a list of goods taxable at the rate of 12.5%"

(e) in clause (e), for the words, letters and brackets, "in clause (a), (b), (c) or (d) above", the words, letter and brackets "clauses (a) or (d) above" shall be substituted,

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

"(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,-

(i) where the goods incorporated in the work are separately ascertainable, at the rates applicable to the goods; and

(ii) where the goods incorporated in the work are not separately ascertainable, at the rate of 12.5 per cent at all points of sale;"

(g) to sub-section (1), the following provisos shall be inserted, namely:-

"Provided that where the sale is to the Administrator, Union Territory of Lakshadweep, Laccadive Co-operative Marketing Federation, Kozhikode or the Lakshadweep Harbour Works and registered dealers certified by the Administrator, Union Territory of Lakshadweep, the tax payable under clause (d) shall be at the rate of four percent, subject to such conditions as may be prescribed:

Provided further that a bar attached hotel, as defined under explanation to clause (c) of section 8 or a dealer in petroleum products shall be liable to pay tax under this sub-section if his total turnover under this Act and the total turnover under the Kerala General Sales Tax Act, 1963 (15 of 1963) together is not less than the limit specified under this sub-section:

Provided also that where the total turnover of a dealer, other than an importer or casual trader or agent of a non-resident dealer or dealer in jewellery of gold, silver, and platinum group metals and silver articles or contractor, exceeds ten lakh rupees for the first time during the course of an year, such dealer shall be liable to pay tax under this sub-section only on the turnover in excess of ten lakh rupees; but he shall be liable to pay tax irrespective of the total turnover in any subsequent year:

provided also that in respect of works contracts executed under the Sampurna Gramin Rosghar Yojana or the beneficiary committees using the Member of Parliament/Member of Legislative Assembly Funds or Natural Calamity Relief Funds or Sarva Siksha Abhiyan Funds, where the total amount in respect of individual contract does not exceed ten lakhs rupees, the tax payable under clause (f) above shall be four per cent."

(2) after sub-section (1), the following sub-section shall be inserted, namely:-

"(1A) Notwithstanding anything contained in sub-section (1),-

(a) where a dealer whose total turnover for a year is below the limit specified in sub-section (1) collects tax under section 30 on his sales, he shall, whatever be his total turnover for the year, be liable to pay tax under sub-section (1) on the taxable turnover for the year.

(b) Where the sale of any goods is exempted at the point of sale by any dealer, such dealer may, at his option, pay tax in respect of the sale of such goods and thereupon he shall, whatever be his total turnover, be liable to pay tax on the taxable turnover for the year"

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

"(2) Notwithstanding anything contained in sub-section (1)-

(a) Every dealer who purchases taxable goods from any person other than a registered dealer shall pay tax on the purchase turnover of goods at the rates specified under sub-section (1)

(b) Every dealer who purchases taxable goods from any registered dealer other than a dealer liable to tax under this Act and despatches the goods to any place out side the state otherwise than by way of sale in the course of interstate trade or export shall pay tax on the purchase turnover of the goods at the rates specified under sub-section (1), provided that the maximum rate leviable under this clause shall not exceed four per cent:

Provided that a dealer, other than an importer, casual trader, agent of non-resident dealer, dealer in jewellery of gold, silver and platinum group metals or silver articles or contractor or any State Government, Central Government or Government of any Union Territory or any department thereof or any local authority or autonomous body shall not be liable to tax under this sub-section if his total turnover is less than five lakh rupees.

(4) after sub-section (2), the following sub-section shall be inserted, namely:-

"(3) Goods specified in the Fourth Schedule shall be outside the purview of this Act"

(5) for sub-section (5), the following sub-section shall be substituted, namely:-

"(5) Notwithstanding anything contained in sub-section (1), but subject to sub-section (2), any registered dealer not being,-

(a) an importer; or

(b) a dealer making any sale in the course of interstate trade or commerce or export; or

(c) a dealer registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or

(d) a dealer effecting first taxable sale of goods within the State; or

(e) a dealer covered by sub-section (1A) or

(f) a contractor,

whose total turnover for a year is below fifty lakh rupees, may, at his option, pay tax at the rate of half percent of the turnover of sale of taxable goods as presumptive tax instead of paying tax under sub-section (1):

Provided that a dealer holding stock of goods purchased in the course of interstate trade on the date of coming into force of the Act, will have the option to pay tax under this sub-section from the beginning of the quarter following the quarter in which he has sold such goods in the state and paid tax under sub-section (1) of section 6 and his registration under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) is cancelled:

Provided further that any dealer covered by sub-section (1A) may, at his option pay tax under this sub-section from such period as may be prescribed:

Provided also that a dealer shall not be eligible to opt for payment of tax under this sub-section if his total turnover in respect of goods to which this Act applies, whether under this Act or under the Kerala General Sales Tax Act, 1963 (15 of 1963) had exceeded fifty lakh rupees during the year preceding the year to which such option relates.

Explanation:- "First taxable sale" for the purpose of this sub-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 as the case may be, but shall not include the sale of goods in respect of which tax under section 5 or under sub-section (4) of section 59 of the KGST Act, 1963 (15 of 1963) had been paid and which are held as opening stock on the date of coming into force of the Act."

(6) after sub-section (6), the following sub-sections shall be inserted, namely:-

"(7) Notwithstanding anything contained in sub-section (1),-

(a) any authorized retail or wholesale distributor dealing exclusively in rationed articles namely, rice, wheat and kerosene under the Kerala Rationing Order, 1966 shall not be liable to pay tax on the turnover of such goods;

(b) sale of any industrial inputs, plant and machinery including components, spares, tools and consumables in relation thereto to any industrial unit situated in any Special Economic Zone in the State for use in the manufacture of other goods shall, subject to such conditions or restrictions, as may be prescribed, be exempt from tax.

Explanation:- For the purpose of this sub-section, Special Economic Zone shall mean a Special Economic Zone approved and notified as such by the Central Government and includes an existing Special Economic Zone.

(8) The Rules of Interpretation of the Schedules of this Act shall be as set out in the Appendix."

4. Amendment of section 8.- In the principal Act, in section 8,-

(1) in clause (a),-

(a) for item (i) the following items shall be substituted, namely:-

"(i) any works contractor not being a dealer registered under the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), or dealer effecting first taxable sale in the State may, at his option, instead of paying tax in accordance with the provisions of the said section, but subject to payment of tax, if any payable under sub-section (2) thereof, pay tax at two per cent of the whole contract amount."

(b) in item (ii), for the words "six per cent", the words "four per cent" shall be substituted;

(c) Before the Explanation, the following proviso shall be inserted, namely:-

"Provided that the provisions of this clause shall not apply to any works contract in which the transfer of material is in the form of goods."

(d) for the Explanation, the following Explanations shall be substituted, namely:-

"Explanation I:- "First taxable sale" for the purpose of this sub-section shall have the same meaning as assigned to the term by the explanation under sub-section (5) of section 6.

Explanation II: For the purpose of this clause "whole contract amount" shall not include that portion of a contract which represents amount paid to sub-contractors for execution of works contract provided that the sub-contractor is a registered dealer liable to tax under sub-section (1) or sub-section (1A) of section 6, and the contractor claiming deduction in respect of such amount furnishes certificates in such form as may be prescribed.

Explanation III:- A composite contract for the construction of building shall not be treated as a contract of the nature specified under clause (ii) above which are made ineligible for payment of compounded tax under the said clause merely for the reason that the contract also involves work of the said categories"

(e) after item (ii), the following item shall be inserted, namely:-

"(iii) any contractor who had opted for payment of tax in accordance with the provisions of sub-section (7) or sub-section (7A) of section 7 of the Kerala General Sales Tax Act, 1963 (15 of 1963) in respect of any works contract prior to the date of coming into force of this Act, part of which remains to be executed on such date, such contractor may continue to pay tax in respect of the transfer of goods involved in the unexecuted portion of such contracts, at the rate specified in sub-section (7) or sub-section (7A) of said Act."

(2) Clause (c) except the Explanation, shall be re-numbered as item (i) of the said clause and-

(a) in item (i) as so renumbered, for the words "provisions of section 6, pay tax at one per cent of the taxable turnover", the words, figures and brackets, "provisions of sub-section (1) of section 6 but subject to payment of tax, if any, payable under sub-section (2) thereof, pay tax at half per cent of the turnover of cooked food and beverages prepared by him" shall be substituted.

(aa) After item (i) as so renumbered, the following item shall be inserted, namely:-

"(ii) Any bar attached hotel, not being a star hotel of and above three star hotel or a club or a heritage hotel may, at its option, instead of paying tax in accordance with the provisions of section 6, but subject to such conditions and restrictions as may be prescribed, pay tax at 12.5% of the turnover of cooked food and beverages prepared by it, calculated at 15% of the turnover of foreign liquor estimated under section 7 of the Kerala General Sales Tax Act, 1963 (15 of 1963)."

(b) in the Explanation, the following words shall be inserted at the end, namely:-

"but shall not include any hotel or restaurant, not being a star hotel, which is licenced to serve only beer"

(3) in clause (d), for the words "Computer disc", the words "Compact disc" shall be substituted.

(4) after, clause (d) the following clause shall be inserted, namely,-

"(e) Any dealer, who is an importer or a manufacturer who is not entitled to any deferment of tax under section 32, of medicines and drugs falling under [***] the Third schedule may, at his option, pay, in such manner and subject to such conditions and restrictions as may be prescribed, in lieu of the tax payable by him on such goods under sub-section (1) of section 6, tax at the rate of 4 percent of the maximum retail price of such goods.

Explanation: For the purpose of this clause, maximum retail price in respect of the goods mentioned means the maximum price printed on the package of any goods at which such goods may be sold to the ultimate consumer:

Provided that where a registered dealer has purchased any goods,-

(a) from an importer or a manufacturer who has opted for payment of tax under this clause; or

(b) from another registered dealer where the tax on the maximum retail price of such goods was paid in the state on an earlier sale,

such dealer shall, notwithstanding anything contained elsewhere in the Act, but subject to such conditions and restrictions as may be prescribed, be exempt from payment of tax under sub-section (1) of section 6 in respect of the sale of such goods and be entitled to recover from the buyers the amount of tax paid by him at the time of purchase of such goods and the turnover of such goods shall not be included in the total turnover for the purpose of sub-section (5) of section 6 where the dealer opts for payment of tax in accordance with the said sub-section in respect of goods other than medicines and drugs."

5. Amendment of section 10.- In the principal Act in sub-section (1) of section 10,-

(a) for the words "within five days from the date of such deduction", the words "on or before the fifth day of the month succeeding the month in which such deduction is made." shall be substituted.

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

"Provided that in respect of works contract executed under the Sampurna Gramin Rozgar Yojana or the Beneficiary Committees using the Member of Parliament/Member of Legislative Assembly Funds or Natural Calamity Relief Funds of Sarva Siksha Abhiyan Funds, where the total amount in respect of individual contract does not exceed ten lakh rupees, the maximum amount deductible under this section shall not exceed four per cent of the whole contract amount."

6. Amendment of section 11.- In the principal Act in section 11,-

(1) in sub-section (5),-

(a) after clause (g), the following clause shall be inserted, namely:-

"(h) of motor vehicles where such motor vehicle is sold as a used motor vehicle except where such motor vehicle is purchased as a used motor vehicle."

(b) the following Explanation shall be inserted, at the end namely:-

"Explanation:- For the purpose of clause (g) "stores" shall not include spare parts or tools in relation to any goods to which the provisions of this section applies".

(2) in sub-section (6),-

(a) after the words, "for any previous return period(s)" the words "and then to the tax payable by the dealer on the sales in the course of interstate trade" shall be inserted.

(b) for the existing proviso, the following proviso shall be substituted, namely:-

"Provided that where the excess input tax so carried forward cannot be fully adjusted during the last return period of that year, the excess input tax credit so remaining inadjusted shall be refunded to the dealer as if it were a refund accrued under section 13."

(3) for sub-section (9) the following sub-section shall be substituted, namely:-

"(9) Any dealer who claims input tax credit under this section in respect of any purchase shall keep the original tax invoice for such purchase (duly filled in and signed and issued by the selling dealer) wherein the input tax has been separately charged, and produce for verification as and when required by any authority empowered under this Act."

(4) (a) for sub-section (13), except the proviso and the Explanation thereunder, the following sub-section shall be substituted, 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 (15 of 1963) where the tax paid by the dealer who sold the goods to such registered dealer or by any previous seller, or the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994), in respect of goods purchased by him during a period of one year immediately preceding the date of commencement of this Act, subject to such conditions and restrictions as may be prescribed, where such goods are-

(i) 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 used as containers or packing materials for the packing of taxable goods in the state for sale thereafter; or

(ii) used in the manufacture of taxable goods or as packing materials for the packing of taxable goods and such manufactured or packed goods are held as opening stock on such date; or

(iii) used in the manufacture of taxable goods and are held as opening stock on such date as work in process."

(b) after the existing proviso, to sub-section (13), the following proviso shall be inserted, namely:-

"Provided further that where it is found on audit that the dealer claiming input tax credit under this sub-section has charged tax under section 6 on the turnover of such goods without making any deduction in respect of the tax paid under the KGST Act, 1963 (15 of 1963) for which input tax credit is allowed to him under this sub-section, the input tax credit availed of by him shall be liable to be disallowed to that extent and the input tax credit so disallowed shall be deemed to be reverse tax due under sub-section (7)".

(c) In the Explanation,-

(i) after the words "at the point of first purchase or last purchase" the words "or under Section 5A" shall be inserted.

(ii) the words, figures and brackets "or tax paid by such dealer under the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994)" shall be added at the end.

7. Amendment of Section 12.- In the principal Act, section 12 shall be re-numbered as sub-section (1) thereof and,-

(a) in sub-section (1) as so re-numbered, for the words beginning with the words "where such goods are sold" and ending with the words "taxable goods in the State", the following shall be substituted,

namely:-

"where such goods are intended for resale or for use in the manufacture of taxable goods or for use in the execution of works contract or for use as containers or packing materials for the packing of taxable goods in the state:

Provided that where the special rebate is in respect of capital goods, the same shall be allowed over a period of three years and all the conditions and restrictions applicable to input tax credit under sub-section (2) of section 11 shall apply to the special rebate under this section also:

Provided also that where the goods in respect of which tax is payable under sub-section (2) of section 6 is sold in the State or in the course of interstate trade, in the month in which it is purchased, the special rebate allowable in respect of such goods resold or sold in the course of interstate sale shall be deducted from the Tax payable under sub-section (1) or under the provisions of the CST Act where the liability under sub-section (2) has been created in respect of such purchase:

Provided also that where the goods in respect of which tax is payable under sub-section (2) of Section 6 is sold in the State or in the course of inter-state trade or used in the manufacture of taxable goods in the month in which it is purchased, the special rebate allowable in respect of such goods resold or sold in the course of inter-state trade or used in the manufacture of taxable goods shall be deducted from the tax payable under sub-section (1) of section 6 or under the provisions of the Central Sale Tax Act, 1956 (Central Act 74 of 1956), where the liability under sub-section (2) of Section 6 has been created in respect of such purchase.

(b) after sub-section (1) as so re-numbered, the following sub-sections shall be inserted, namely:-

"(2) unregistered dealers or dealer paying presumptive tax under sub-section (5) of section 6 or dealer paying compounded tax under section 8 shall not be eligible for rebate under sub-section (1).

(3) If the rebate allowed under sub-section (1) and the input tax credit allowed under section 11 is more than the output tax for that return period, the amount by which the sum of the input tax credit and rebate under sub-section (1) is in excess of the output tax for the return period shall be carried forward to the next return period and treated in the same manner as input tax under sub-section (6) of section 11, as if such rebate were also input tax credit accrued under that section.

(4) Where rebate is claimed under sub-section (1) in respect of any goods during a return period and the goods are subsequently used, fully or partly for purposes other than those specified in the said sub-section, or has remained as unsold at the time of closure of business, in relation to such goods, the rebate claimed on such goods used otherwise or remained as unsold at the time of closure shall be the reverse tax for that return period which may be determined in the same manner as if it were a reverse tax accrued under sub-section (7) of section 11".

8. Amendment of section 13.- In the principal Act, in sub-section (2) of section 13,-

(1) for clause (iv) the following clause shall be substituted, namely:-

"(iv) (a) used or consumed in the manufacture of goods, other than those falling under the Fourth Schedule, or used as containers or as packing materials for such goods and such manufactured goods are sold in the course of export; or

(b) used or consumed in the manufacture of taxable goods or used as containers or as packing materials of such goods manufactured and such manufactured goods are sent outside the state either by way of sale in the course of inter-state trade or commerce or otherwise; or:

(2) in the second proviso, for the words "such goods re-sold or used in the manufacture", the words "such goods sent to outside the state, resold or used in the manufacture" shall be substituted.

9. Amendment of section 15.- In the principal Act, in section 15,-

(1) in sub-section (1), for the words, "two lakh rupees" the words "five lakh rupees" shall be substituted.

(2) in sub-section (2),-

(a) in clause (ii), the words "whose total turnover under the said Act for the year preceding such date was not less than the limit specified under sub-section (1)" shall be inserted at the end;

(b) in clause (vii), for the words, "non-resident dealer; and", the words "non-resident dealer" shall be substituted;

(c) in clause (viii) for the words "on behalf of any principal", the words, figures and brackets, "on behalf of any principal";

(ix) any contractor", and

(x) any State Government, Central Government, or Government of any Union Territory or any department thereof or any local authority/autonomous body" shall be substituted.

(3) after sub-section (4) the following sub-section shall be inserted, namely:-

"(5) Where a dealer whose total annual turnover is less than the limit specified under sub-section (1) and does not fall under any of the categories mentioned in sub-section (2) gets himself registered under this section, he shall, notwithstanding anything to the contrary contained in section 6, be liable to pay tax on his sale or purchase of goods as provided in this Act whatever be his total turnover".

10. Amendment of section 16.- In the principal Act, in sub-section (1) of section 16,-

(a) in items (a) and (b) of the table, for the words "three lakhs rupees" the words "five lakhs rupees" shall respectively be substituted;

(b) after the existing provisos, the following further proviso shall be inserted, namely:-

"Provided also that where a dealer liable to get registered under sub-section (1) of section 15 is also liable to get registered under the provisions of the Kerala General Sales Tax Act, 1963, (15 of 1963), notwithstanding anything contained in the said Act, he shall not be required to pay the fee prescribed under the provisions of the said Act for the year if he has paid the fee specified under this section for the said year for the total turnover both under this Act and also under the said Act."

11. Amendment of section 17.- In the principal Act, in section 17, after sub-section (3), the following sub-section shall be inserted, namely:-

"(4) where a dealer getting registered under section 15 had furnished any security in accordance with the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963) notwithstanding anything to the contrary contained in this Act the security furnished under the provision of the said Act shall be deemed to have been furnished under the provisions of this Act."

12. Amendment of section 22.- In the principal Act, in section 22,-

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

"Provided that the payment of any tax declared as payable as per the return shall be provisionally accepted."

(2) after sub-section (7), the following Explanation shall be inserted, namely:-

"Explanation:- for the purposes of this section and section 21, a return shall be deemed to have been received as and when the assessing authority acknowledges the receipt of the return in such manner as may be prescribed"

13. Amendment of section 23.- In the principal Act, in section 23, for sub-section (6), the following sub-section shall be substituted, namely:-

"(6) If any dealer or any other person who is required to make available any books of accounts or records for audit fails to do so without any reasonable cause or fails to prove the correctness of the stock statement, goods or the turnover or the input tax credit or the refund claimed, notwithstanding anything contained in section 11, 20, 21 and 22,-

(a) where the input tax credit or refund claimed in relation to the period covered by the audit is not proved, the claim shall be liable to be disallowed; or

(b) where the correctness of the stock statement or the turnover is not proved, the assessment for the period, the stock statement or turnover in relation to which has not been proved, shall be liable to be completed to the best of judgment, in such manner as may be prescribed."

13A. Amendment of section 24.- In the principal Act, in sub-section (1) of Section 24,-

(1) in clause (c), for the words "or refund claimed, the audit officer may", the words "special rebate or refund claimed, the audit officer may, at any time within two years from the last date of the year to which the return relates," shall be substituted;

(2) after the existing proviso the following further provisos shall be inserted, namely:-

"Provided further that where the defect in the return is only the application of incorrect rate of tax, mistake in the claim of input tax credit, special rebate or refund, no assessment under this sub-section shall be made where the dealer, at his option, files revised return and pays the balance tax along with interest under sub-section (5) of section 31 and thrice the interest as settlement fee:

Provided also that the time limit mentioned in this sub-section and the preceding proviso shall not apply to a dealer where the claim of input tax credit, special rebate or refund made by him was on the basis of any bogus or forged document or where the claim was otherwise fraudulent".

14. Amendment of section 25.- In the principal Act, in section 25,-

(a) in sub-section (1),-

(i) for the words "input tax" wherever they occur, the words "input tax or special rebate" shall be substituted.

(ii) after the existing proviso, the following further proviso shall be inserted, namely:-

"Provided further that where the escapement is due to the application of incorrect rate of tax, no assessment under this sub-section shall be made where the dealer files revised return and pays the tax which has escaped assessment alongwith interest under sub-section (5) of section 31 and thrice the interest as settlement fee."

(2) In sub-section (3), for the words and figures "section 68", the words and figures "section 67" shall be substituted;

15. Amendment of section 30.- In the principal Act, in section 30,-

(1) in sub-section (1), for the words "at the rates specified in the Schedules", the words and figures, "at the rates specified under section 6" shall be substituted.

(2) in sub-section (2), for the words "compounded tax under section 8" the words "compounded tax under clause (a) to clause (d) of Section 8" shall be substituted.

(3) In sub-section (3), for sub-clause (i) of clause (a), the following sub-clause shall be substituted, namely:-

"(i) which is included in the First Schedule"

(4) to sub-section (3), the following provisos shall be added, namely:-

"Provided that nothing contained in this sub-section shall apply to the collection of an amount by a registered dealer towards the amount of tax already paid under this Act in respect of goods, the sale or purchase price of which is controlled by any law in force and the retail price fixed for such goods under such law is not inclusive of such tax:

Provided further that where the sale of any goods is exempted only at the point of sale by any dealer, such dealer may, notwithstanding anything contained in sub-section (1), at his option, collect tax in respect of the sale of such goods and thereupon he shall be liable to pay tax in respect of such goods".

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

"(4) where a registered dealer has collected tax in respect of any goods in accordance with sub-section (1), he shall be liable to tax notwithstanding that his total turnover for the year is below the limit specified under sub-section (1) of section 6."

16. Amendment of Section 32.- In the principal Act, for sub-section (1) of section 32, the following sub-section and the proviso shall be substituted namely:-

"(1) Where the Government had granted any exemption in respect of the tax payable by any industrial unit under the Kerala General Sales Tax Act, 1963 (15 of 1963) or, the Kerala Surcharge on Taxes Act, 1957 (11 of 1957) for any specified period under any notification issued under section 10 of the KGST Act, 1963 (15 of 1963) under the Industrial policy of the State, or where any application or other proceedings is pending on the date of commencement of this Act, such exemption granted or due to be granted shall have operation only till the day preceeding the date of commencement of this Act:

Provided that the Government may, by notification, which may be subject to such conditions and restrictions as may be specified therein, order to defer the payment of the whole or any part of the tax payable by such industrial units under this Act, which shall not be more than the unavailed portion of the exemption to which such unit would have been eligible had the notification issued under the KGST Act, 1963 (15 of 1963) been in force on the date of commencement of this Act, and that the tax or taxes so deferred shall be repaid, after the expiry of the period for which such deferment is granted, in such instalments over a period of five years, in such manner as may be specified."

16A. Amendment of Section 48.- In the principal Act, in sub-section (4) of Section 48, for the words "or the transports or the owner or person in charge of the vehicle", the words "or the transporter or the owner or person in charge of the vehicle" shall be substituted.

17. Amendment of Section 49A.- In the principal Act, in section 49A for the words "An officer authorised" the words "Any officer authorised" and for the words "if such officer feels" the words "if he feels" shall respectively be substituted.

17A. Amendment of section 53.- In the principal Act, for the Section 53, the following section shall be substituted, namely:-

"53. Banks to submit returns.- Every bank, including any branch of a bank or any banking institution in the State, shall submit to the assessing authority of the area, a return of all bills relating to goods discounted, cleared or negotiated by or through it, in such form, in such manner and within such time, as may be prescribed."

18. Amendment of section 55.- In the principal Act, in section 55, for the second proviso, the following proviso shall be substituted, namely:-

"Provided further that no appeal shall be entertained under this sub-section unless it is accompanied by satisfactory proof of the payment of,-

(a) the entire tax assessed, where the appeal is against an assessment completed under sub-section (3) of section 22; and

(b) the tax or other amounts admitted by the appellant be due or such instalment thereof as might have become payable, as the case may be, where the appeal is against an assessment completed under sub-section (6) of section 23, or under section 24 or section 25"

19. Amendment of section 67.- In the principal Act, in clause (e) of sub-section (1) of section 67, for the words "input tax credit or refund", the words "input tax credit, special rebate or refund" shall be substituted.

20. Amendment of Section 71.- In the principal Act, in clause (a) of sub-section (2) of section 71, for the words "input tax credit or refund", the words "input tax credit, special rebate or refund" shall be substituted.

21. Amendment of section 74.- In the principal Act, in sub-section (1) of section 74, for the words, figures, letters and brackets "specified in clause (a) to (e), (g) and (j) to (l) of section 71", the words, figures, letters and brackets "other than those specified under clause (e) of sub-section (1) or clause (b), (c) or (d) of sub-section (2) of section 71" shall be substituted.

22. Amendment of section 98.- In the principal Act, for sub-section (4) of section 98, the following sub-section shall be substituted, namely:-

"(4) Notwithstanding anything contained in sub-section (1), but subject to the provisions of section 32, in relation to any goods covered by this Act-

(i) any authority appointed under the provisions of KGST Act, 1963 (15 of 1963) shall have power to initiate and complete any proceedings under the said Act for the assessment, levy, collection and recovery of tax, penalty or other amount chargeable under the said Act including that of escaped turnover or to continue any such proceedings pending at the commencement of this Act for any period prior to the date of commencement of this Act and the provisions relating to appeal, revision or review under this Act shall apply to such proceedings as if it were a proceeding completed under this Act;

(ii) any right, title, obligation or liability already acquired, accrued or incurred under the KGST Act, 1963 (15 of 1963) for any such previous period shall remain unaffected;

(iii) any application, appeal, revision or other proceedings made or preferred or initiated by any officer or authority under the said Act and pending at the commencement of this Act, shall, after such commencement be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, revision or other proceedings under this Act if it had been in force on the date on which such application, appeal, revision or other proceedings was made or preferred."

"(5) Notwithstanding anything contained in sub-section (1) nothing shall affect the power of the Government to issue a notification under section 10 of the Kerala General Sale Tax Act, 1963 for a period prior to the commencement of the Kerala Value Added Tax Act, 2003."

23. Amendment of the Schedules.- In the principal Act, for the First, Second, and Third Schedules, the following Schedules and rules of interpretation shall be substituted, namely:-

SCHEDULES

FIRST SCHEDULE (Exempted goods)

[See Section 6(4)]

Sl. No.	Description of Goods	HSN Code
1	Agricultural implements manually operated or animal driven	

(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
(8) Other agricultural implements	****
(a) Alavangoos	****
(b) Agricultural sprayers operated by hand and <i>its parts</i>	****
(c) Budding knives	****
(d) Bush knives	****
(e) Cane cutting knives	****
(f) Churku	****
(g) Crow bar	****
(h) Digging forks	
(i) Felling knives	****
(j) Garden clears	****
(k) Grass knives	****
(l) Grubbing mattocks	****
(m) Hand forks	****
(n) Hand pump	****
(o) Hand Trowds	****
(p) Kakre (Weeding racks)	****
(q) Kodali	****
(r) Kozhu	****
(s) Kunthali	****
(t) Malcheles	****
(u) Mammatties	****
(v) Mammatty forks	****
(w) Manure pan	****
(x) Powrah	****
(y) Pickaxe	****

	(z) Potato racks , Potato toes	****
	(aa) Pruning knives	****
	(ab) Quinthali	****
	(ac) Rubber tapping knives	****
	(ad) Sickles	****
	(ae) Sledge Hammer	****
	(af) Thumba	****
	(ag) Trenching toes	****
	(ah) Wading forks	****
	(ai) Wading toes	****
	(aj) Plastic cup or rubber bowl, Spout and cup holder for latex collection	****
	(ak) Coconut dehusker	****
	(al) Palm Climber	****
	(am) Paddy seeder	****
2	Aids and implements used by handicapped persons	
	(1) Orthopaedic or fracture appliances	9021.10.00
	(2) Artificial joints	9021.31.00
	(3) Artificial parts of the body	9021.39.00
	(4) Frequency modulated hearing aid system used for hearing by handicapped persons	9021.40.10
	(5) Parts and accessories of hearing aids	9021.90.10
	(6) Carriages for disabled persons , whether or not motorised or otherwise mechanically propelled	
	(a) Wheel chairs for invalids, not mechanically propelled (including motorised)	8713.10.10
	(b) Other Wheel chairs for invalids	8713.90.10
	(c) Parts and accessories of carriages for disabled persons	8714.20
	(7) Braille typewriters	
	(a) Braille typewriters (electric)	8469.20.10
	(b) Braille typewriters (non electric)	8469.30.10
	(8) Braille Paper	4823.90.11
3	Aquatic feed, poultry feed ,cattle feed and their supplements including husk of pulses, additives and concentrates, grass and hay, but excluding those specifically mentioned in Schedule III	
	(1) Husk of cereals 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 or pulses	
(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 other leguminous plants	2302.50.00
(3)	Deoiled cakes	
(a)	Soyabean , solvent extracted	2304.00.20
(b)	Groundnut, solvent extracted	2305.00.20
(c)	Oil cake of Cottonseed	2306.10
(d)	Linseed, solvent extracted	2306.20.20
(e)	Sunflower seeds , solvent extracted	2306.30.20
(f)	Rape or colza seed , solvent extracted	2306.41.00
(g)	Coconut or copra , solvent extracted	2306.50.20
(h)	Palmnuts or kernels, solvent extracted	2306.60.00
(i)	Maize (corn) germ, solvent extracted	2306.70.00
(j)	Mustard seeds , solvent extracted	2306.90.21
(k)	Niger seeds, solvent extracted	2306.90.22
(l)	Seasamum seeds (gingily), solvent extracted	2306.90.24
(m)	Mango kernel , solvent extracted	2306.90.25
(n)	Sal de-oiled , solvent extracted	2306.90.26
(o)	Cardi seeds, solvent extracted	2306.90.23
(p)	Other seeds, solvent extracted	2306.90.29
(q)	Residues of babool seed extraction	2306.90.30
(4)	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
(5)	Preparations of kind used in animal feeding	
(a)	Dog or cat food	2309.10.00
(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)	Other preparations of animal feeds	2309.90.90

	(6) Hay and fodder	1214.90.00
4	Bangles (except those made of precious metals and imitation jewellery)	
	(1) of glass	7018.10.10
	(2) of plastic	3926.40.11
	(3) of lac	9602.00.20
5	Books meant for reading, periodicals & journals	
	(1) Books	
	(a) Printed books <i>meant for reading</i>	4901.10.10
	(b) Dictionaries and encyclopaedias and serial installments 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
	(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
6	Bread of all kinds	1905.90.90
7	<i>Brooms and brushes of a kind used for floor cleaning and toilet cleaning</i>	****
8	Candle	3406.00.10
9	Cart driven by animals	8716.80.20
10	Charcoal	
	(1) Wood charcoal (including shell or nut charcoal) , whether or not agglomerated	
	(a) Of coconut shell	4402.00.10
	(b) Other	4402.00.90
11	Charkha, Amber Charkha, Handlooms and Gandhi Topi	
	(1) Charkha and Amber Charkha	8445.20.19
	(2) Handlooms	8446.10.19
	(3) Gandhi Topi	6506.99.00
11A	Clay used for the manufacture of bricks and tiles given under entry 18 of Illrd Schedule	*****
12	Coarse grains other than rice and wheat	
	(1) Rye	1002.00
	(2) Barley	1003
	(3) Oats	1004.00

	(4) Maize (Corn)	1005
	(5) Grain sorghum	1007
	(6) Buckwheat	1008.10
	(7) Millet including Jawar, Bajra, Ragi	1008.20
	(8) Canary seed	1008.30
	(9) Paddy	1006.10.00
	(10) Other cereals	1008.90
13	Condoms and contraceptives	
	(1) Rubber contraceptives, male (condoms)	4014.10.10
	(2) Rubber contraceptives, female (diaphragms) , such as cervical caps	4014.10.20
	(3) Contraceptive pills	3006.60
	(4) Other contraceptives	*****
14	Cotton and silk yarn in hank	****
15	Curd, Lussi, butter milk and separated milk.	
	(1) Curd and fresh (unripened or uncured) cheese, including whey cheese.	0406.10.00
	(2) Yogurt , Lussi	0403.10.00
	(3) Butter milk	0403.90.10
	(4) Other	0403.90.90
16	Earthen pot	6914.90.00
17	Electrical energy	2716.00.00
18	Fishnet , Fishnet fabrics and accessories	
	(1) Made up fishing nets of nylon	5608.11.10
	(2) Fish nets of other materials	5608.11.90
	(3) Nylon fish net twine	5607.50.10
	(4) Nylon rope	5607.50.40
	(5) Polyester rope, polyester twine	5607.50.90
	(6) Other fishing twines and ropes	5607.49.00
	(7) Fishing rods and tackles	*****
	(8) Accessories such as fishing hooks,floats for fish nets, lead balls	*****
19	Fresh milk and pasteurised milk	
	(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

20	Fresh plants, saplings and fresh flowers	
	(1) Bulbs, tubers , tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots	
	(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) Sugar cane	1212.99.90
	(j) Other	0602.90.90
	(3) Fresh flowers and flower buds of a kind suitable for bouquets or for ornamental purposes	0603.10.00
	(4) Fresh foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes	0604
21	Fresh vegetables & fruits	
	(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 (lactuca sativa) 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) Tapioca, 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 celeraic	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 plaintains	0803.00.00

	(13) Dates, fresh	0804.10.10
	(14) Figs	0804.20.10
	(15) Pineapples	0804.30.00
	(16) Avocados	0804.40.00
	(17) Gauvas	0804.50.10
	(18) Mangoes	0804.50.20
	(19) Oranges	0805.10.00
	(20) Mandarins (including tangerines and satsumas) Clementines, wilkings and similar citrus hybrids	0805.20.00
	(21) Grape fruit	0805.40.00
	(22) Lemon and limes	0805.50.00
	(23) Grapes	0806.10.00
	(24) Watermelons	0807.11.00
	(25) Other melons	0807.19.00
	(26) Papaws (papayas)	0807.20.00
	(27) Apples	0808.10.00
	(28) Pears and quinces	0808.20.00
	(29) Apricots	0809.10.00
	(30) Cherries	0809.20.00
	(31) Peaches including nectarines	0809.30.00
	(32) Plums and sloes	0809.40.00
	(33) Strawberries	0810.10.00
	(34) Raspberries, blackberries, mulberries and loganberries	0810.20.00
	(35) Black, white or red currants and gooseberries	0810.30.00
	(36) Cranberries, bilberries and other fruits of the genus vaccinium	0810.40.00
	(37) Kiwifruit	0810.50.00
	(38) Durians	0810.60.00
	(39) Pomegranates	0810.90.10
	(40) Sapota (chico)	0810.90.30
	(41) Custard apple (ata)	0810.90.40
	(42) Bore	0810.90.50
	(43) Lichi	0810.90.60
	(44) Other fresh fruits	0810.90.90
22	Garlic and Ginger	
	(1) Garlic	
	(a) fresh	0703.20.00

	(b) dried	0712.90.40
	(2) Ginger	0910.10
	(a) fresh	0910.10.10
	(b) dried unbleached	0910.10.20
	(c) dried bleached	0910.10.30
	(d) powder	0910.10.40
	(e) other	0910.10.90
23	Green and soaked coconut husk, coconut fibre , coir and coir products including rubberised coir products other than fibre foam.	
	(1) Green coconut husk	*****
	(2) Soaked coconut husk	*****
	(3) Raw, coir bristle fibre	5305.11.10
	(4) Raw, mattress fibre	5305.11.20
	(5) Raw, curled or machine twisted coir fibre	5305.11.30
	(6) Coir pith	5305.11.40
	(7) Coir yarn	5305.11.90
	(8) Coir	5305.19.00
	(9) Rubberised Coir products	
	(10)Other Coir products	
24	Handmade Safety matches	*****
25	Human Blood & blood plasma	
	(1) Human blood	3002.90.10
	(2) Blood plasma	3002.90.90
26	Indigenous handmade musical instruments and their parts	
	(1) Harmoniums	9203.00.10
	(2) Flutes	9205.90.10
	(3) Musical boxes	9208.10.00
	(4) Veena, Vichithraveena, Rudra veena, Sitar, Sarod, Sarangi, Santhoor, Mandolin, Thampururu and all types of Khnajoris(Tambourines)	****
	(5) Chenda, Madhalam, Mridangam, Tabala, Edakka, Thimila, Thavil, Elathalam, Ghanjira, Ghadam, Gottuvadyam, Manjiras, Bul Bul Thara, lin, Dholakand Dholki	*****
	(6) Swarmandal	****
	(7) Dilruba	****
	(8) Israj	****

	(9) Indigeneous handmade violins and guitars	****
	(10) Nagaswaram, Kombu, Kuzhal, Mukharsangh and Shehnai	****
	(11) Dancing gunguroo pads	****
	(12) Parts of items 1to 11 above	****
27	Khadi garments and made ups	****
28	Kumkum, Bindi, Alta & Sindur	3304.99.40
29	Leaves	
	(1) Betel leaves	1404.90.40
	(2) Plantain leaves	****
30	Life Saving Drugs	
	(1) Vaccines of human medicines	
	(a) Single Vaccines	
	(i) for cholera and typhoid	3002.20.11
	(ii) for hepatitis	3002.20.12
	(iii) for tetanus	3002.20.13
	(iv) for polio	3002.20.14
	(v) for tuberculosis	3002.20.15
	(vi) for rabies	3002.20.16
	(vii) for Japanese Encephalitis	3002.20.17
	(viii) for whooping cough (pertusis)	3002.20.18
	(ix) Other	3002.20.19
	(b) Mixed Vaccines	
	(i) for diphtheria, pertusis and tetanus (DPT)	3002.20.21
	(ii) for diphtheria and tetanus (DT)	3002.20.22
	(iii) for measles, mumps and rubella (MMR)	3002.20.23
	(iv) for typhoid-para typhoid (TAB) or typhoid-para typhoid-cholera (TABC)	3002.20.24
	(v) Other	3002.20.29
	(2) Vaccines for veterinary medicines	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) Other toxoids and anti toxins	*****
	(6) Anti Sera	
	(a) for diptheria	3002.10.11
	(b) for tetanus	3002.10.12

	(c) for rabies	3002.10.13
	(d) for snake venom	3002.10.14
	(e) Other	3002.10.19
	(7) Hemoglobin blood globulins and serum globulins	3002.10.20
	(8) Insulin injection	3004.31.10
	(9) Cyclosporine	*****
31	Meat (other than poultry), fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair.	
	(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	0201.30.00
	(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 , fish seeds, prawn/shrimp seeds	
(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
(f) Fish seeds, prawn/shrimp seeds	****
(8) Fish, fresh or chilled , excluding fish fillets and other fish meat of sub-entry (9)	0302
(9) Fish fillets and other fish meat (whether or not minced), fresh or chilled	0304.10.00
(10) 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
(11) 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
(12) 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
(13) Eggs	
(a) of the species gallus domesticus and ducks for hatching	0407.00.10
(b) Eggs of the species gallus and ducks other than for hatching	0407.00.20
(c) other	0407.00.90
(14) 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
	(15) Animal Hair	
	(a) Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair, waste of such bristles or hair	0502
	(b) Horse hair and horse hair waste whether or not put up as a layer with or without supportin material	0503.00.00
	(c) Fine or coarse animal hair, not carded or combed	5102
32	National Flag	6307.90.90
33	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note & cheques	
	(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
34	Organic manure	
	(1) Animal or vegetable fertiliser	
	(a) Guano	3101.00.10
	(b) Animal dung	3101.00.91
	(c) Animal excreta	3101.00.92
	(d) Ash and residues from the incineration of municipal waste	2621.10.00
	(e) Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	2301
	(f) Wood Ash, green manure , compost , neem cake and crushed neems fruit	*****
	(g) Fish manure, poultry manure	*****
	(h) Other	3101.00.99
35	Palm gur and Palm jaggery	*****
36	Pappad	1905.90.20
37	<i>Prasadam by religious institutions , Mass Wine</i>	*****
38	Printed forms of court , electoral rolls and P.S.C applications	*****
39	Pulpaya, Thazhapaya and bamboo mats	*****
40	Rattan and Reed and its products	
	(1) Rattan	1401.20.00
	(2) Reed	1401.90.90

	(3) Products excluding furniture	****
41	Raw wool and its waste	
	(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
	(4) Waste of wool	5103
42	Rice issued from Central / State Governments depots for sale by authorised ration dealers	
43	Salt including iodised salt	2501
44	Seeds for sowing and gardening excluding oil seeds	
	(1) Wheat	
	(a) Durum wheat	1001.10.10
	(b) Meslin	1001.90.31
	(c) Other	1001.90.10
	(2) Sugar beet seed	1209.10.00
	(3) Lucerne seed	1209.21.00
	(4) Clover seed	1209.22.00
	(5) Fescue seed	1209.23.00
	(6) Kentucky blue grass seed	1209.24.00
	(7) Ray grass seed	1209.25.00
	(8) Timothy grass seed	1209.26.00
	(9) Australian lupin seed	1209.29.10
	(10) Seeds of herbaceous plants cultivated principally for their flowers	1209.30.00
	(11) Cabbage seed	1209.91.10
	(12) Cauliflower seed	1209.91.20
	(13) Onion seed	1209.91.30
	(14) Pea seed	1209.91.40
	(15) Radish seed	1209.91.50
	(16) Tomato seed	1209.91.60
	(17) Other fruit and vegetable seeds for planting or sowing	1209.99.10
45	Semen including frozen semen	

	(1) Bovine semen	0511.10.00
	(2) Frozen semen , other than bovine	0511.99.91
46	Silk worm laying cocoon and raw silk and its waste	
	(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
	(3) Silk waste	5003
47	Slates, slate pencils and chalks	
	(1) Slates	9610.00.00
	(2) Slate pencils	9609.90.10
	(3) Writing or drawing chalks and tailors chalks	9609.90.30
48	Smokeless country oven	6912.00.90
49	Sugar, excluding imported sugar, and Khandasari	
	(1) Cane sugar	1701.11
	(2) Beet sugar	1701.12.00
	(3) Refined Sugar containing added flavouring or colouring matter	1701.91.00
	(4) Sugar cubes	1701.99.10
	(5) Palmyra Sugar	1702.90.10
50	Tender coconut	0801.19.10
51	Textiles fabric	
	(1) 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
	(2) 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

(3) Woven fabrics of Flax	5309
(4) Woven fabrics of jute or of other textile base fibres	5310
(5) Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5311
(6) Man-made filaments	
(a) Woven fabrics of synthetic filament yarn , including woven fabrics obtained from materials of HSN heading 5404	5407
(b) Woven fabrics of artificial filament yarn , including woven fabrics obtained from materials of HSN heading 5405	5408
(7) 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 170m2	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 170m2	5514
(d) Other woven fabrics of synthetic staple fibres	5515
(e) Woven fabrics of artificial staple fibres	5516
(8) Special Woven fabrics; Tufted textile fabrics; Lace, Tapestries, Trimmings ; Embroidery	
(a) Woven pile fabrics and chennile fabrics other than HSN heading nos. 5802 or 5806	5801
(b) Terry towelling and similar woven terry fabrics other than narrow fabrics of HSN heading no. 5806; tufted textile fabrics other than HSN heading no.5703	5802
(c) Gauze other than narrow fabrics of HSN heading No. 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 HSN heading Nos. 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 stich), whether or not made up	5805
(f) Narrow wovens fabrics other than goods HSN heading No. 5807; narrow fabrics consisting warp without weft assembled by means of an adhesive (bolducs)	5806
(g) Woven fabrics of metal thread and woven fabrics of metalised yarn of HSN heading No. 5605 of a kind used in apparel as furnishing fabrics of a similar purposes, not elsewhere specified or included	5809
(9) Textiles fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of the books or the like; Tracing cloth; Prepared painting canvas; Buckram and similar stiffened textile fabrics of a kind used for hat foundations	5901

	(10) Tyre cord fabric of high tenacity yarn or other polymers , polyesters or viscose rayon	5902
	(11) Textile wall coverings	5905
	(12) Rubberised textile fabrics, other than tyre cord fabrics of high tenacity yarn or nylon or other polyamides polyesters or viscose rayon	5906
	(13) Textile fabrics, otherwise impregnated, coated or covered; painted canvas being theatrical scenery , studio back-cloths or the like	5907
	(14) 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 exceding 30 cm, containg by weight 5 % or more of elasto meric yarn of rubber thread, other than those of HSN heading No. 6001	6002
	(c) knitted of chrocheted fabrics of a width not exceding 30 cm, other than those of HSN heading Nos. 6001 or 6002	6003
	(d) knitted of chrocheted fabrics of a width exceding 30 cm, containg by weight 5% or more of elasto meric yarn or rubber thread, other than those of HSN heading No. 6001	6004
	(e) Wrap knitt fabrics (including those made on gallon knitting machines), other than those of HSN heading Nos. 6001 to 6004	6005
	(f) Other knitted or chrocheted fabrics	6006
52	Tobacco	
	(1) Unmanufactured tobacco; tobacco refuse	2401
	(2) Cigars and cheroots	2402.10.10
	(3) Cigarillos	2402.10.20
	(4) Cigarettes	2402.20
	(5) Hookah/hoodku tobacco	2403.10.10
	(6) Smoking mixtures for pipes and cigarattes	2403.10.20
	(7) Beedis	2403.10.31
	(8) Homogenised or reconstituted tobacco	2403.91.00
	(9) Chewing tobacco	2403.99.10
	(10) Preparations containing chewing	2403.99.20
	(11) Jarda scented tobacco	2403.99.30
	(12) Snuff	2403.99.40
	(13) Tobacco extracts and essence	2403.99.60
	(14) Cut tobacco	2403.99.70
	(15) Other	2403.99.90
53	Toddy, Neera	2206.00.00

54	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container.	2201.90
55	Products notified by the Khadi and Village Industries Commission, at the point of sale by the manufacturing units approved by the Kerala Khadi and village industries Board whose annual turnover does not exceed twenty five lakhs	
	(1) Fireworks and agarbathies	****
	(2) Handmade soaps	****
	(3) Tanned hides and skins and ancillary industries connected with the same	****
	(4) Handmade leather goods	****
	(5) Handmade paper	****
	(6) Cane gur and khandasari	****
	(7) Manure and methane gas from cowdung and other waste products	****
	(8) Lime products	****
	(9) Shellac	****
	(10)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) Maize and ragi products	****
	(17) Dipped rubber latex products such as rubber band , <i>surgical</i> gloves and balloons	****
	(18) Palm products	****
	(19) Pottery	****
	(20) Honey	****
	(21) Ghani oil	****
56	Products of Kudumbasree units at the point of sale by such units whose annual turnover does not exceed twenty five lakhs	****
57	Goods taken under Customs bond for re-export after manufacturing or otherwise	****
58	Minor Forest Produce Collected from tribals by the Kerala State scheduled Castes/Scheduled Tribes development cooperative Federation Limited	****

SECOND SCHEDULE

Rate 1%

[See Section 6(1)(a)]

Sl. No.	Description of Goods	HSN Code
1	Bullions	
	(1) Silver	7106.91.00
	(2) Gold	7108.12.00
	(3) Platinum	7110.11.10
	(4) Palladium	7110.21.10
	(5) Rhodium	7110.31.00
	(6) Iridium, Osmium and Ruthenium	7110.41.00
2	Gold, Silver and Platinum Ornaments, new and old	
	(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 unstudded	7113.19.50
3	Pearls, natural or cultured	
	(1) Natural Pearls	
	(a) Un-worked	7101.10.10
	(b) Worked	7101.10.20
	(2) Cultured Pearls	
	(a) Un-worked	7101.21.00
	(b) Worked	7101.22.00
4	Precious Stones	
	(1) Diamond	7102
	(2) Emerald	7103.10.11
	(3) Ruby and Sapphire	7103.10.12
	(4) Other	7103.10.19
5	Semi Precious Stones	
	(1) Feldspar (Moon stone)	7103.10.21
	(2) Garnet	7103.10.22
	(3) Agate	7103.10.23
	(4) Green Aventurine	7103.10.24
	(5) Other	7103.10.29

6	Rice including broken rice, puffed rice, parched rice and beaten rice	
	(1) Rice other than paddy	1006
	(2) Puffed rice, parched and beaten rice	1904.20.00
	(3) Broken rice	1006.40.00
7	Wheat including broken wheat	1001

THIRD SCHEDULE (4%)

[See Section 6(1)(a)]

Sl. No.	Description of Goods	HSN CODE
1	Agricultural implements not operated manually or not driven by animal, and their parts	8432
2	Arecanut powder and arecanut	
	(1) Arecanut powder	0802.90.13
	(2) Arecanut	0802.90.11
3	Articles and <i>other utensils</i> of aluminum, brass, bronze, copper, cadmium, lead, zinc, iron or steel, nickel, Tin, and other base metals other than those specified in any other Schedule.	
	(1) Aluminium	
	(a) Bars, rods profiles including Aluminium Conductors Steel Reinforced (ACSR) and All Aluminium Conductors (AAC)	7604
	(b) Wire	7605
	(c) Plates, sheets and strips	7606
	(d) Foil	7607
	(e) Structures (excluding pre-fabricated buildings of HSN heading No. 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); Aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	
	(i) Structures	7610.90.10
	(ii) Parts of structures, not elsewhere specified	7610.90.20
	(iii) Aluminium plates, rods, profiles, tubes and the like, prepared for use in structure	7610.90.30
	(iv) Other	7610.90.90
	(f) Casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquified gas), of a capacity not exceeding 300L, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.	7612
	(g) Stranded wire, cables, plaited bands and the like of aluminium, not electrically insulated	7614

	(h) Pot scourers and scouring or polishing pads, gloves	7615.11.00
	(i) Nails, tacks, staples (other than those of HSN heading No. 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	7616.10.00
	(i) Cloth, grill, netting and fencing, of aluminium wire	7616.91.00
	(ii) Expanded metal of aluminium and aluminium alloys	7616.99.10
	(iii) Chains	7616.99.20
	(iv) Bobbins	7616.99.30
	(v) Other	7616.99.90
	(2) Articles of Brass	7419.99.30
	(3) Bronze	
	(a) Rods of bronze and similar alloys	7407.29.10
	(4) Copper	
	(a) Bars, rods and profiles	7407
	(b) Wire	7408
	(c) Plates, sheets and strip	7409
	(d) Foil	7410
	(e) Stranded wire, ropes, cables, plaited bands and the like, not electrically insulated	7413.00.00
	(f) Cloth (including endless bands), grill and netting of icopper wire; expanded metal of copper	7414
	(g) Nails, tacks, drawing pins, staples (other than those of HSN heading No. 8305) and similar articles , of copper or of iron and steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	7415
	(h) Copper springs	7416.00.00
	(i) Cooking or heating apparatus of a kind used for domestic purposes, non-eletric, and parts thereof, of copper	7417
	(j) Pot scourers and scouring or polishing pads, gloves and the like	7418.11.00
	(k) Other table, kitchen or other house hold articles	7418.19.30
	(l) other articles of copper other than reservoirs, tanks and vats	7419
	(5) Cadmium	
	(a) Cadmium wrought	8107.90.10
	(b) Articles of cadmium	8107.90.90
	(6) Lead	
	(a) Bars, rods, profiles and wire	7803
	(b) Plates, sheets, strip and foil, lead powders and flakes	7804
	(c) Indian lead seals	7806.00.20

(d) Blanks	7806.00.30
(7) Zinc	
(a) Bars, rods, profiles and wire	7904
(b) Plates, sheets, strip and foil	7905
(c) Other articles of zinc other than sanitary fixtures	7907.00.90
(8) Iron or Steel	
(a) Chain and parts thereof of iron or steel	
(i) Roller chain	7315.11.00
(ii) Lifting and hoisting chain	7315.12.10
(iii) Ship chain	7315.12.20
(iv) Other chain	7315.12.90
(v) Parts	7315.19.00
(b) Anchors and grapnels of iron or steel	
(i) Anchors and grapnels	7316.00.10
(ii) Parts	7316.00.90
(c) Stranded wire, ropes, cables, plaited bands, slings and the like, not electrically insulated	7312
(d) Barbed wire of Iron or steel	7313.00.10
(e) Twisted hoop or single flat wire, barbed or not and loosely twisted double wire, of a kind used for fencing, of iron or steel	7313.00.20
(f) Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	7314
(g) Nails, tacks, drawing pins, corrugated nails, staples (other than heading 8305) and similar articles, whether or not with heads of other materials, but excluding such articles with heads of copper other than animal shoenails	7317
(h) screws, bolts, nuts, coach screws, screw hooks, rivettes, cotters, cotter-pins, washers (including spring washers) and similar articles	7318
(l) Safety pins	7319.20.00
(j) Springs and leaves for springs, of iron or steel	
(i) Leaf springs for motor vehicles	7320.10.11
(ii) Leaf springs for railways and tramways	7320.10.12
(iii) Other	7320.90.90
(k) Structures and parts of structures (for example, bridges, bridge sections, lock gates, lattice masts, shutters), of iron or steel	
(i) Bridges and bridge sections	7308.10.00
(ii) Lattice masts	7308.20.20
(iii) Equipment for scaffolding, shuttering or pit-propping	7308.40.00

	(iv) Beams, channels, pillars & girders prepared for instructures	7308.90.10
	(v) Drop rods	7308.90.20
	(vi) Hatchway, rails & bulk heads for ships or boats and parts of hull	7308.90.30
	(vii)Galvanised tension bars	7308.90.40
	(viii)Structures and super structures for mining	7308.90.50
	(ix) Truss rods	7308.90.60
	(x) Tubular steel poles for electric transmission and distribution lines	7308.90.70
	(xi) Other	7308.90.90
	(l) Pot scourers and scouring or polishing pads, gloves	7323.10.00
	(m) Articles of iron or steel wire	7326.20
	(9) Nickel	
	(a) Bars, rods, profiles and wire	7505
	(b) Plates, sheets, strip and foil	7506
	(c) Other articles of nickel	7508
	(10) Tin	
	(a) Bars, rods, profiles and wire	8003
	(b) Plates, sheets and strip	8004
	(c) Foil	8005.00.00
	(d) Other articles	8007
	(11) Tungsten	
	(a) Hollow bars and rods	8101.95.10
	(b) Wire	8101.93.00
	(c) Filament	8101.99.10
	(d) Other articles	8101.99.90
	(12) Molybdenum	
	(a) Hollow bars	8102.95.10
	(b) Wire	8102.96.00
	(c) Other articles	8102.99.00
	(13) Magnesium	
	(a) Wrought	8104.90.10
	(b) Flakes	8104.90.20
	(c) Wire	8104.90.30
	(d) Other articles	8104.90.90
	(14) Titanium	
	(a) Wrought	8108.90.10

	(b) Other articles	8108.10.90
	(15) Zirconium articles	8109.90.00
	(16) Antimony articles	8110.90.00
	(17) Manganese	
	(a) Wrought manganese	8111.00.30
	(b) Other articles	8111.00.90
	(18) Articles of cermets	8113.00.30
	(19) Articles of Beryllium	8112.19.00
	(20) Articles of Chromium	8112.29.00
	(21) Articles of Germanium	8112.30.90
	(22) Articles of Vanadium	8112.40.90
	(23) Articles of Thallium	8112.59.00
	(24) Articles of other base metals	8112.99.00
	(25) Sets of assorted articles of base metal	8211.10.00
	(26) Table knives having fixed blades	8211.91.00
	(27) Other knives having fixed blades	8211.92.00
	(28) Pocket knives	8211.93.10
	(29) Blades	8211.94.00
	(30) Handles of base metals	8211.95.00
	(31) Nail cutters	8214.20.10
	(32) Spoons, forks, ladles, skimmers, cakeservers, fish- knives, butter-knives, sugar tongs and similar kitchen or tableware	8215
	(33) Bells, gongs and the like of base metal	8306.10.00
	(34) Statuettes of base metal	8306.29.10
	(35) Trophies of base metal	8306.29.20
	(36) Sign-plates, name plates, address plates and similar plates, numbers, letters and other symbols of base metal	8310
	(37) Wire, rods, tubes, plates, electrodes and similar products of other base metals	8311
4	Articles of gold, silver and platinum group of metals other than jewellery falling under Second Schedule	
	(1) Articles of goldsmiths' or silversmiths' wares and parts thereof of precious metal or of metal clad with precious metal	7114
	(2) Other articles of precious metal or of metal clad with precious metal	7115
	(3) Silver, semi-manufactured	7106.92
	(4) Gold, semi-manufactured	7108.13.00
	(5) Waste and scrap of precious metals	7112

5	Asafoetida including compounded asafoetida	1301.90.13
6	Baby feeding bottles and nipples made of any material	
	(1) Baby feeding bottles	3923.30.90
	(2) Feeding bottle nipples	4014.90.30
7	Bakery products, sweets, confectionery and other food products other than those sold under <i>brand name registered under The Trade Marks Act, 1999</i>	*****
8	Bamboo, <i>bamboo ply</i> and canes	
	(1) Bamboo	1401.10.00
	(2) Canes	1401.90.10
	(3) Bamboo ply	****
9	Bearings of all varieties	
	(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
	(7) Parts of balls, needles and rollers	8482.91
10	Bed sheets, pillow covers, table cloth, blankets and travelling rugs	
	(1) Bed linen, table linen, toilet linen and kitchen linen	6302
	(2) Bed sheets, bed spreads, bed covers and pillow covers	
	(a) bed spreads knitted or crocheted	6304.11.00
	(b) bed sheets and bed covers of cotton	6304.19.10
	(c) bed spreads of silk	6304.19.20
	(d) bed sheets and bed covers of man-made fibres	6304.19.30
	(e) not knitted or crocheted of cotton	
	(l) napkins	6304.92.20
	(ii) pillow case and pillow slip	6304.92.30
	(iii) table cloth and table cover	6304.92.40
	(iv) terry towel	6304.92.50
	(v) towels, other than terry type	6304.92.60
	(f) counterpanes not knitted or crocheted of synthetic fibres	6304.93.00
	(g) counterpanes not knitted or crocheted of other textile materials	6304.99.90

	(3) Blanket and travelling rugs	6301
	(4) Mosquito nets	6304.92.70
11	Beedi leaves	1404.90.10
12	Beltings of all varieties and descriptions	
	(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
13	Bicycles, tricycles, cycle rickshaws and their parts including tyres and tubes	
	(1) Bicycles	8712.00.10
	(2) Tricycles, cycle rickshaws	8712.00.90
	(3) Parts	
	(a) Bicycle rims	8714.92.10
	(b) Bicycle spokes	8714.92.20
	(c) Bicycle hubs	8714.93.10
	(d) Bicycle free-wheels	8714.93.20
	(e) Bicycle saddles	8714.95.10
	(f) Bicycle chain	8714.99.10
	(g) Bicycle wheels	8714.99.20
	(4) Tyres	
	(a) of bicycles	4011.50
	(b) Other	4011.99.00
	(5) Inner Tubes	
	(a) of bicycles	4013.20.00
	(b) Other	4013.90.50
14	Biomass briquettes	****
15	Bitumen	2714.90.20
16	Bleaching powder of all varieties and descriptions	2828.90.11
17	Bone meal including crushed bones	
	(1) Bone meal	0506.90
	(2) Bones including horn cores, crushed of wild animals	0506.10.11
	(3) Other	0506.10.19
18	Bricks of all kinds including <i>hollow bricks</i>, brickbats, jhama, Fly ash bricks, Refractory bricks , asphaltic roofing , earthen tiles,	

	kiln burnt roofing tiles , flooring tiles	
	(1) Bricks, blocks,tiles and other ceramic goods of siliceous fossil meals(for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	
	(a) Bricks	6901.00.10
	(b) Blocks	6901.00.20
	(c) Kiln burnt flooring, roofing and earthen tiles	6901.00.30
	(d) Others	6901.00.40
	(2) Fly ash bricks	6815.99.10
	(3) Refractory bricks	6902
	(4) Asphaltic roofing , ridges	6807
	(5) Cement bricks <i>including hollow bricks</i>	6810.11.10
	(6) Others	6901.00.90
19	Buckets made of iron and steel, aluminium, plastic or other materials (except precious metals)	
	(1) of iron and steel	7323.99.90
	(2) of aluminium	7615.20.90
	(3) of plastic	3924.90.90
	(4) of other material	****
20	Castings of all metals	
	(1) of non-maleable cast iron	7325.10.00
	(2) of iron	7325.99.10
	(3) of alloy steel	7325.99.20
	(4) of stainless steel	7325.99.30
	(5) grinding balls and similar articles for mills	7325.91.00
	(6) rudders for ships or boats	7325.99.91
	(7) drain covers	7325.99.92
	(8) plates and frames for sewage water or similar system	7325.99.93
	(9) of copper	7419.91.00
	(10) of other metals	****
21	Centrifugal, monoblock, submersible and other pump sets and their parts	
	(1) Centrifugal pumps primarily designed to handle water	8413.70.10
	(2) Axial flow and mixed flow vertical pump designed primarily for handling water	8413.81.30
	(3) Single and multi stage chemical and process pumps	8413.70.91
	(4) Horizontal split casing pumps	8413.70.92

	(5) Horizontal self priming pumps	8413.70.93
	(6) Vertical turbine driven pumps	8413.70.94
	(7) Boiler feed pumps	8413.70.95
	(8) Slurry pumps	8413.70.96
	(9) Dredger pumps	8413.70.98
	(10) Gas pumps	8413.81.10
	(11) Hydraulic ram	8413.81.20
	(12) Deep tubewell turbine pump	8413.50.21
	(13) Other pumps primarily designed to handle water	8413.50.29
	(14) Micro irrigation sprinklers and accessories	8413.50.90
	(15) Parts of pumps other than liquid elevators	8413.91
	(16) Liquid Elevators and parts	
	(a) Liquid Elevators	8413.82.00
	(b) Parts	8413.92.00
	(17) Vacuum pumps and parts	
	(a) Vacuum pumps	8414.10.00
	(b) Parts of vacuum pumps	8414.90.90
22	Clay including fireclay, fine china clay and ball clay	
	(1) Kaolin and other kaolinic clays, whether or not calcined	2507
	(2) Fire clay	2508.30
	(3) Other clays (not including expanded clays of HSN heading No. 6806), andalusite, kyanite and sillimanite, whether or not calcined; Mullite, Chamotte or dinas earths	
	(a) Ball clay	2508.40.10
	(b) Earth clay	2508.40.20
	(c) Other	2508.40.90
	(4) Andalusite, Kyanite and Silimanite	2508.50
	(5) Mullite	2508.60.00
	(6) Chamotte or dinas earths	2508.70.00
23	Coconut products including coconut powder(other than sweets and confectionery and those not specifically included under any other item in this Schedule)	
	(1) Dessicated coconut	0801.11.00
	(2) Other coconut products	0801.19.90
24	Coconut shell unworked	1404.90.60
25	Coal, including coke in all its forms but excluding charcoal	
	(1) Anthracite	2701.11.00

	(2) Bituminous coal	2701.12.00
	(3) Coking coal	2701.19.10
	(4) Steam coal	2701.19.20
	(5) Briquettes, ovoids and similar solid fuel manufactured from coal	2701.20
	(6) Petroleum coke	
	(a) Not calcined	2713.11.00
	(b) Calcined	2713.12.00
	(7) Hard coke of coal	2704.00.30
	(8) Soft coke of coal	2704.00.40
26	Coal tar	2706.00.10
27	Coffee beans and seeds, unbranded pure coffee powder, cocoa beans, cocoa pod, cocoa shells and other cocoa waste	
	(1) Coffee beans and coffee seeds	0901
	(2) Unbranded pure coffee powder other than those sold under The Trade Marks Act, 1999	*****
	(3) Cocoa beans and cocoa pod	1801.00.00
	(4) Cocoa shells, husks, skins and other cocoa waste	1802.00.00
28	Combs	
	(1) of plastic or rubber	9615.11.00
	(2) other	9615.19.00
29	Cotton and cotton waste	
	(1) Cotton not carded or combed	5201
	(2) Cotton, carded or combed	5203
	(3) Cotton waste	5202
30	Cotton coated fabrics (rexin)	5903
31	Crucibles	6903.20.10
32	Crude petroleum oils and crude oils obtained from bituminous minerals	2709.00.00
33	Cups and tumblers of paper and plastic	
	(1) of paper	4823.60.00
	(2) of plastic	*****
34	Dates other than fresh dates	
	(1) Soft / Wet dates	0804.10.20
	(2) Hard dates (<i>Dry dates</i>)	0804.10.30
	(3) Other	0804.10.90

35	Degras: Residues resulting from the treatment of fatty substances or animal or vegetable waxes	
	(1) Degrass	1522.00.10
	(2) Soap stocks	1522.00.20
	(3) Other	1522.00.90
36	Drugs, Medicines and Bulk Drugs including Ayurvedic, Unani, and Homoeopathic medicine but excluding those specifically mentioned in First Schedule	
	(1) Pro-vitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof, used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	2936
	(2) Hormones, prostaglandins, thermoboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones	2937
	(3) Antibiotics	2941
	(4) Other organic compounds: cefadroxil and its salts, ibuprofane, diazepam, nifedipine, ranitidine, Dane's salt of D(-) phenyl glycine, D(-), para hydroxy Dane's salts	2942.00
	(5) 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, haparin and its salts, other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	3001
	(6) Glucose and glucose syrup	
	(a) Glucose and glucose syrup not containing fructose or containing in the dry state less than 20% by weight of fructose	
	(i) Glucose, liquid	1702.30.10
	(ii) Glucose, solid	1702.30.20
	(b) Glucose and glucose syrup containing in the dry state atleast 20% but less than 50% by weight of fructose, excluding invert sugar	
	(i) Glucose, liquid	1702.40.10
	(ii) Glucose, solid	1702.40.20
	(7) Medicaments (excluding good of HSN 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	
	(a) containing pencillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	3003.10.00
	(b) containing other antibiotics	3003.20.00
	(c) containing hormones or other products of HSN heading No. 2937 but not containing antibiotics	
	(i) Containing insulin	3003.31.00

	(ii) Other	3003.39.00
	(d) containing alkaloids or derivatives thereof but not containing hormones, other products of HSN heading No. 2937 or antibiotics	3003.40.00
	(e) Other	
	(i) Medicaments of Ayurvedic system	3003.90.11
	(ii) Medicaments of Unani system	3003.90.12
	(iii) Medicaments of Siddha	3003.90.13
	(iv) Medicaments of Homoeopathic system	3003.90.14
	(v) Medicaments of Bio-chemic system	3003.90.15
	(vi) Medicaments other than those given in sub-entries (i) to (v)	3003.90
	(8) Medicaments (excluding goods of HSN 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	
	(a) containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	3004.10
	(b) containing other antibiotics: cephalosporins and their derivatives	3004.20
	(c) containing hormones or other products of HSN heading No. 2937 but not containing antibiotics other than insulin injection	3004.31
	(d) containing corticosteroid hormones, their derivatives and structural analogues	3004.32.00
	(e) Pituitary hormones; pednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones	3004.39
	(f) containing alkaloids or derivatives thereof but not containing hormones, other products of HSN heading No. 2937 or antibiotics	3004.40
	(g) Other medicaments containing vitamins or other products of HSN heading No. 2936	3004.50
	(h) Other	
	(i) Medicaments of Ayurvedic system	3004.90.11
	(ii) Medicaments of Unani system	3004.90.12
	(iii) Medicaments of Siddha	3004.90.13
	(iv) Medicaments of Homoeopathic system	3004.90.14
	(v) Medicaments of Bio-chemic system	3004.90.15
	(vi) Medicaments other than those given in sub-entries (i) to (v)	3004.90
	(9) 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

	(10) Bulk Drugs	
	(a) Keytones and Quinones whether or not with other oxygen function, and their halogenated, sulfonated, nitrated or nitrosated derivatives	2914
	(b) Oxygen- function amino compounds	2922
	(c) Organic derivatives of hydrazin or of hydroxylamine	2928
	(d) Other organo-inorganic compounds	2931
	(e) Heterocyclic compounds with oxygen hetero- atom (s) only	2932
	(f) Heterocyclic compounds with nitrogen hetero- atom (s) only	2933
	(g) Nucleic acids and their salts whether or not chemically defined other hetereo cyclic compounds	2934
	(h) Sulphonamides	2935
	(11) Diagnostic or laboratory reagents on a backing , prepared diagnostic or laboratory reagents whether or not with or not on a backing	
	(a) Pregnancy confirmation reagents	3822.00.11
	(b) Reagents for diagnosing AIDS	3822.00.12
	(c) Other	3822.00.19
	(12) Hot water bottles	4014.90.10
	(13) Ice bags	4014.90.20
	(14) Blood bags and Urine bags	****
	(15) Disposable Perfusion sets including I.V sets and blood transfusion sets	****
	(16) Preparations applied on human body for the purpose of repelling insects like mosquitoes	****
	(17) Medicated ointments	****
	(18) Syringes with or without needles	9018.31.00
	(19) Tubular metal needles and needles for sutures	9018.32
	(20) Catheters (for urine , stool)	9018.39.10
	(21) Cardiac catheters	9018.39.20
	(22) Cannulae	9018.39.30
	(23) Light liquid paraffin of IP grade	****
	(24) Other Pharmaceutical goods except those specified in the 1st Schedule	
	(a) Sterile surgical catgut and similar sterile suture materials and steriletissue adhesives for surgical wound closure	3006.10.10
	(b) Sterile laminaria and sterile laminaria tents and sterile absorbable surgical/dental haemostatics	3006.10.20
	(c) Blood grouping reagents	3006.20.00

	(d) Opacifying preparations for X-Ray examinations; diagnostic reagents designed to be administered to the patients	3006.30.00
	(e) Dental cements and other dental fillings, bone reconstructions cements	3006.40.00
	(f) First Aid boxes and kits	3006.50.00
	(g) Gel preparations designed to be used in human or veterinary medicines as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	3006.70.00
	(h) Waste pharmaceuticals	3006.80.00
	(l) Face mask, Surgeon's cap, Nurse's cap, Patient's drape and Cotton Apron	****
	(j) Dental Table Sheet	****
	(k) Disposable Hospital Sheets, Pillow covers and shoe covers	****
	(l) Disposable gown	****
	(25) Artificial teeth and dental fittings	
	(a) Artificial teeth	9021.21.00
	(b) Other	9021.29.00
37	Dry Fruits	
	(1) Dried figs	0804.20.90
	(2) Mangoes, sliced dried	0804.50.30
	(3) Dried grapes (Raisins)	0806.20.10
	(4) Dried apricots	0813.10.00
	(5) Dried prunes	0813.20.00
	(6) Dried apples	0813.30.00
	(7) Dried Singoda whole (water nut)	0813.40.20
	(8) Other dried fruits	0813.40.90
	(9) Mixtures of dried fruits	0813.50.20
38	Edible oils	
	(1) Soyabean oil	1507.90.10
	(2) Groundnut oil	1508.90.91
	(3) Olive oil	1509.90.10
	(4) Palm oil	
	(a) Refined bleached deodorised palm oil	1511.90.10
	(b) Refined bleached deodorised palmolein	1511.90.20
	(5) Sunflower oil	1512.19.10
	(6) Saffola oil	1512.19.30
	(7) Cottonseed oil	1512.29.10

	(8) Coconut oil	1513.11.00
	(9) Babassu oil	1513.29.20
	(10) Refined colza oil	1514.19.10
	(11) Refined rapeseed oil	1514.19.20
	(12) Refined mustard oil	1514.99.20
	(13) Linseed oil	1515.19.10
	(14) Maize (corn) oil	1515.29.10
	(15) Castor oil	1515.30.10
	(16) Sesam oil	1515.50.91
	(17) Fixed vegetable oils of edible grade namely: mango kernal oil, mahua oil, rice bran oil	1515.90.40
	(18) Other edible oils	1515.90.91
	(19) Other partly or wholly hydrogenated vegetable oils	
	(a) cottonseed oil	1516.20.11
	(b) groundnut oil	1516.20.21
	(c) castor oil	1516.20.31
	(d) other including Vanaspati	1516.20.91
	(20) Vegetable edible oils excluding HSN heading No. 1516	
	(a) linseed oil	1518.00.11
	(b) castor oil dehydrated	1518.00.21
	(c) other vegetable oils edible grade	1518.00.31
39	Electrodes	
	(1) Electrodes of a kind used for furnaces	8545.11.00
	(2) Other	8545.19.00
40	Embroidery or zari articles, that is to say, imi,zari,kasab,saima dabka, chumki, gota sitara, naqsi, kora, glass bead, badia	
	(1) Embroidery without visible ground	5810.10.00
	(2) Other embroidery of cotton	5810.91.00
	(3) Embroidery of man made fibres	
	(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 articles	****
41	Equipments for communications such as private branch exchange (PBX) and Elect. Private Automatic Branch Exch. (EPABX)	8517.30.00

42	Exercise book, graph book and note book / laboratory note book	
	(1) Exercise book	4820.20.00
	(2) Note book, Order books, Receipt books, Letter pads, Memorandum pads , Diaries, short hand book and local delivery book and similar articles	4820.10.90
	(3) Graph book, Laboratory Note book	4820.90.90
	(4) Registers , Accounts books	4820.10.10
43	Ferrous and non-ferrous metals and alloys; non ferrous metals such as aluminium, copper, zinc and extrusions of those	
	(1) Pig iron and spiegeleisen in pigs, blocks or other primary forms	7201
	(2) Ferroalloys	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 nonalloy steel in ingots or other primary forms (excluding iron of heading 7203)	7206
	(7) Semifinished products of iron or nonalloy steel: Containing by weight less than 0.25 percent of carbon.	7207
	(8) Flat-rolled products of iron or nonalloy 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 nonalloy steel, of a width of 600mm (23.6 inches) or more, cold-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
	(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 nonalloy 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 including stainless steel sheets.	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
	(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
	(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
	(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
	(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), rail clips, bed plates, ties and other material specialised for joining or fixing rails	7302
	(32) Copper mattes; cement copper (precipitated copper)	7401
	(33) Unrefined copper; copper anodes for electrolytic refining copper content	7402
	(34) Refined copper and copper alloys, unwrought	7403
	(35) Copper Waste and Scrap	7404
	(36) Master alloys of copper	7405
	(37) Copper powders and flakes	7406
	(38) Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	7501
	(39) Unwrought nickel	7502

(40) Nickel waste and scrap	7503
(41) Nickel powders and flakes	7504
(42) Unwrought aluminium	7601
(43) Aluminium waste and scrap	7602
(44) Aluminium powders and flakes	7603
(45) Unwrought lead	7801
(46) Lead waste and scrap	7802
(47) Unwrought zinc	7901
(48) Zinc waste and scrap	7902
(49) Zinc dust, powders and flakes	7903
(50) Unwrought tin	8001
(51) Tin waste and scrap	8002
(52) Tungsten powders	8101.10.00
(53) Tungsten unwrought	8101.94.00
(54) Tungsten waste and scrap	8101.97.00
(55) Molybdenum Powders	8102.10.00
(56) Molybdenum Unwrought	8102.94.00
(57) Molybdenum Waste and scrap	8102.97.00
(58) Tantalum Unwrought	8103.20
(59) Tantalum Waste and scrap	8103.30.00
(60) Magnesium Unwrought	8104.11.00
(61) Magnesium Waste and scrap	8104.20
(62) Magnesium Powders	8104.30.20
(63) Cobalt Unwrought	8105.20.20
(64) Cobalt Powders	8105.20.30
(65) Cobalt Waste and scrap	8105.30.00
(66) Bismuth, Unwrought	8106.00.10
(67) Bismuth, Waste and scrap	8106.00.20
(68) Cadmium, Unwrought or powder	8107.20.00
(69) Cadmium, Waste and scrap	8107.30.00
(70) Titanium, Unwrought or powder	8108.20.00
(71) Titanium, Waste and scrap	8108.30.00
(72) Zirconium, Unwrought or powder	8109.20.00
(73) Zirconium, Waste and scrap	8109.30.00
(74) Antimony, Unwrought or powder	8110.10.00

	(75) Antimony, Waste and scrap	8110.20.00
	(76) Manganese, Unwrought	8111.00.10
	(77) Manganese, Waste and scrap	8111.00.20
	(78) Beryllium, Unwrought or powder	8112.12.00
	(79) Beryllium, Waste and scrap	8112.13.00
	(80) Chromium, Unwrought or powder	8112.21.00
	(81) Chromium, Waste and scrap	8112.22.00
	(82) Germanium, Unwrought	8112.30.10
	(83) Germanium, Waste and scrap	8112.30.20
	(84) Vanadium, Unwrought	8112.40.10
	(85) Vanadium, Waste and scrap	8112.40.20
	(86) Thallium, Unwrought or powder	8112.51.00
	(87) Thallium, Waste and scrap	8112.52.00
	(88) Cermets, Unwrought	8113.00.10
	(89) Cermets, Waste and scrap	8113.00.20
44	Fertilizers, pesticides, weedicides, insecticides , fungicides , herbicides, rodenticides ,anti-sprouting products and plant growth regulators, bio-fertilisers, micronutrients , disinfectants and similar products	
	(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 other than those specified under First Schedule	3101
	(2) Chemical fertilisers	
	(a) Mineral or chemical fertilisers, nitrogenous	3102
	(b) Mineral or chemical fertilisers, phosphatic	3103
	(c) Mineral or chemical fertilisers, potassic	3104
	(d) Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; Other fertilisers	3105
	(3) Gypsum	2520.10.10
	(4) Bio-fertilisers, bio-control agents and micronutrients	*****
	(5) Pesticides, weedicides, insecticides , fungicides , herbicides, rodenticides, anti-sprouting products and plant growth regulators, disinfectants and similar products	3808
45	Fibres of all types and Fibre Waste	
	(1) 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
	(2) Sisal and other textile fibres of the genus agave, raw or processed but not spun; tow and waste of these fibres (including	5304

	yarn waste and garnetted stock)	
	(3) 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)	5305.21.00
	(4) Synthetic staple fibres, not carded, combed or otherwise processed for spinning	5503
	(5) Artificial staple fibres, not carded, combed or otherwise processed for spinning	5504
	(6) Waste (including noils, yarn waste and garnetted stock) of man made fibres	5505
	(7) Synthetic staple fibres, carded, combed or otherwise processed for spinning	5506
	(8) Artificial staple fibres, carded, combed or otherwise processed for spinning	5507
46	Fibre foam mattress	****
47	Firewood	
	(1) Coniferous wood in chips or particles	4401.21.00
	(2) Non-coniferous wood in chips or particles	4401.22.00
	(3) Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	4401.30.00
	(4) Paddy Chaff	*****
48	Flour, Atta, Maida, Suji, Besan and dough	
	(1) Wheat or meslin flour	1101.00.00
	(2) Rye flour	1102.10.00
	(3) Maize (corn) flour	1102.20.00
	(4) Rice flour (puttu podi and the like)	1102.30.00
	(5) Other cereal flour	1102.90.00
	(6) Flour, meal and powder of the dried leguminous vegetables	1106
	(7) Wet mix	****
49	Food products like pickles, corn flakes, savouries, sweets made of groundnuts, gingelly , other than those sold under brand name registered under The Trade Marks Act, 1999	
	(1) Pickles	****
	(2) Savories like chips , popcorn, murukku, achappam, pakoda, mixture, chikky items, kuzhalappam and similar preparations	1905.90.30
	(3) Corn flakes	1904.10.10
	(4) Sweets made of groundnuts or gingily	****
50	Fly ash	****
51	Fried and roasted grams	2008.19.40

52	Gur, jaggery and edible variety of rub gur other than those specified in the First Schedule	1701.11.10
53	Hand pumps , parts and fitting	
	(1) Pumps fitted with a measuring device used for dispensing fuel or lubricants, of the type used in filling stations or in garages	8413.11.10
	(2) Other hand pumps other than those of HSN heading No. 8413.11.10	8413.20.00
	(3) Hand or foot operated air pumps	8414.20
	(4) Parts and fittings of hand pumps	8413.91.40
54	Handicrafts	
	(1) Worked ivory and articles of Ivory	9601.10.00
	(2) Worked horn and articles of horn	9601.90.40
	(3) Wood marequetry and inlaid wood ; Caskets and cases for jewellery and cutlery and similar articles, of wood; Statuettes and other ornaments of wood	4420
	(4) Other articles of wood	4421
	(5) Articles made of jute	5909.00.30
	(6) Other	****
55	Handmade soaps other than those mentioned in the First Schedule	****
56	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower	****
57	Hides and skins, whether in raw or dressed state, other than furskins and artificial fur	
	(1) Raw hides and skins 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	4101
	(2) Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned parchment-dressed or further prepared), whether or not with wool on or split	4102
	(3) 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 dehaired or split, other than birdskins or part of bird skins	4103
	(4) Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	4104
	(5) Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	4105
	(6) Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	4106
	(7) Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine	4107

	animals, without hair on , whether or not split , other than Chamois (including combination chamois) leather , patent leather and patent laminated leather , metalised leather.	
	(8) Leather further prepared after tanning or crusting including parchment-dressed leather, of sheep or lamb without wool on , whether or not split , other than Chamois (including combination chamois) leather , patent leather and patent laminated leather, metalised leather	4112
	(9) 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 Chamois (including combination chamois) leather , patent leather and patent laminated leather , metalised leather	4113
	(10) Pairings and other waste of leather	4115.20
58	Honey, <i>honey-bee box and accessories</i>	
	(1) Honey	0409.00.00
	(2) Honey-bee box and accessories	*****
59	Hosiery goods	6115
60	Human hair	
	(1) Human Hair	
	(a) Unworked	0501.00.10
	(b) Waste	0501.00.20
	(c) dressed, thinned , bleached or otherwise worked	6703.00.10
61	Hurricane lanterns, kerosene lamps/lantern, petromax, glass chimney	9405.50.10
62	Ice	2201.90.10
63	Imitation Jewellery , Synthetic gems and Bangles not coming under First Schedule	
	(1) Cuff-links and studs	7117.11.00
	(2) Bangles	
	(I) Imitation bangles	7117.19.10
	(ii) of horn, ornaments, coral and other animal carving materials and articles thereof of	9601.90.40
	(3) German Silver Jewellery	7117.19.20
	(4) Jewellery studded with imitaion pearls or imitation or synthetic stones	7117.90.10
	(5) Other imitation jewellery	7117.90.90
	(6) Synthetic gems	7018.10.90
	(7) Articles of natural or cultured pearls	7116.10.00
	(8) Articles of precious or semi-precious stones (natural, synthetic or reconstructed)	7116.20.00

64	Incense sticks commonly known as agarbathi, samprani, dhupkathi or dhupbathi	3307.41.00
65	Industrial cables (high voltage cables, XLPE Cables, jelly filled cables) and household wiring cables	
	(1) Winding wire	
	(a) of copper	8544.11
	(b) other	
	(i) asbestos covered	8544.19.10
	(ii) plastic insulated	8544.19.20
	(iii) rubber insulated	8544.19.30
	(iv) other	8544.19.90
	(2) Co-axial cable and other co-axial electric conductors	
	(a) Co-axial cables	8544.20.10
	(b) Other	8544.20.90
	(3) Other electric conductors , for a voltage not exceeding 80V	
	(a) Telephone cables fitted with connectors	
	(i) Dry core paper insulated	8544.41.11
	(ii) Other	8544.41.19
	(iii) Paper insulated	8544.41.20
	(iv) Plastic insulated	8544.41.30
	(v) Rubber insulated	8544.41.40
	(vi) Other	8544.41.90
	(b) Other telephone cables	
	(i) Dry core paper insulated	8544.49.11
	(ii) Other	8544.49.19
	(iii) Paper insulated cables	8544.49.20
	(iv) Plastic insulated cables and flexes	8544.49.30
	(v) Other	8544.49.90
	(4) Other electric conductors , for a voltage exceeding 80V but not exceeding 1000V fitted with connectors	
	(a) Paper insulated	8544.51.10
	(b) Plastic insulated, of a kind used for communication	8544.51.20
	(c) Other plastic insulated	8544.51.30
	(d) Rubber insulated of a kind used for telecommunication	8544.51.40
	(e) Other rubber insulated	8544.51.50
	(f) Other	8544.51.90

	(5) Other electric conductors , for a voltage exceeding 80V but not exceeding 1000V not fitted with connectors	
	(a) Paper insulated	8544.59.10
	(b) Plastic insulated, of a kind used for communication	8544.59.20
	(c) Other plastic insulated	8544.59.30
	(d) Rubber insulated of a kind used for telecommunication	8544.59.40
	(e) Other rubber insulated	8544.59.50
	(f) Other	8544.59.90
	(6) Other electric conductors , for a voltage exceeding 1000V	
	(a) Paper insulated	8544.60.10
	(b) Plastic insulated	8544.60.20
	(c) Rubber insulated	8544.60.30
	(d) Other	8544.60.90
66	Industrial inputs and packing materials specified in List A to this Schedule	****
67	Insulators of any material	8546
68	Intangible goods like Copyright, Patent, R.E.P. License	
	(1) Copyright	****
	(2) Patent	****
	(3) REP License , DEPB license	****
	(4) Other	****
69	IT Products	
	(1) Word processing machines, Electronic typewriters	
	(a)Word processing machines	8469.11.00
	(b)Electronic typewriters	8469.12.00
	(2) Microphones, multimedia speakers, headphones etc	
	(a) Microphones	8518.10.00
	(b) Multimedia speakers	8518.22.00
	(c) Headphones etc.	8518.30.00
	(3) Telephone answering machines	8520.20.00
	(4) Prepared unrecorded media for sound recording including pre-recorded and recorded audio and video cassettes, audio and video magnetic tapes, floppy disks, CDs, CDRs writable and rewritable other than photograhic and cinematograhic goods	8523
	(5) IT software of any media.	
	(a) Disc for laser reading systems for reproducing phenomena other than sound or image	8524.31.11

(b) Magnetic tapes for reproducing phenomena other than sound or image	8524.40.11
(c) other software	
(i) on floppy disc or cartridge tape	8524.91.11
(ii) on disc or on CD ROM	8524.91.12
(iii) on other media	8524.91.13
(6) Transmission apparatus other than apparatus for radio or T.V. broadcasting	
(a) Walkie-talkie set	8525.20.11
(b) Cordless handset	8525.20.12
(c) Car telephone	8525.20.13
(d) Transportable telephone	8525.20.14
(e) Cellular telephone (Mobile phone)	8525.20.17
(f) Other	8525.20.19
(g) Parts and accessories of the above	*****
(7) Radio communication receivers, Radio Pagers	
(a) Radio pagers	8527.90.11
(b) Demodulators	8527.90.12
(c) Other	8527.90.19
(8) Aerials, antennas and parts	8529.10
(9) LCD Panels, LED panels and parts.	
(a) LCD Panels / LED Panels	8531.20.00
(b) Parts	8531.90.00
(10) Electrical capacitors, fixed, variable and parts	
(a) Electrical capacitors, fixed, variable	8532
(b) Parts	8532.90.00
(11) Electronic calculators	8470.10.00
(12) Electrical resistors	8533
(13) Printed Circuits	8534.00.00
(14) Switches,connectors,relays for up to 5 amps	8536.10.10
(15) DATA/Graphic Display tubes, other than Picture tubes and parts	
(a) Colour	8540.40.00
(b) Black & White or other monochrome	8540.50.00
(16) Diodes, transistors & similar semi-conductor devices	8541
(17) Electronic Integrated Circuits and Micro-assemblies	8542
(18) Signal Generators and parts	

	(a)Signal Generators	8543.20
	(b) Parts	8543.90.00
	(19) Optical fibre cables madeup of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	8544.70
	(20) Optical fibre and optical fibre bundles, cables, other than those of heading 8544.70	9001.10.00
	(21) Liquid Crystal devices, flat panel display devices and parts	
	(a) Liquid Crystal devices, flat panel display devices	9013.80.10
	(b) Parts	9013.9
	(22) Computer systems and peripherals, Electronic diaries	
	(a)computer systems and peripherals	8471
	(b)Electronic diaries	8470.90.10
	(c) Uninterrupted power supply (UPS)	8504.40.90
	(23) Cathode ray oscilloscopes, spectrum analysers, signal analysers	
	(a)Cathode ray oscilloscopes	9030.20.00
	(b) Spectrum analysers	9030.39.20
	(c)Signal analysers	
	(24) Parts and Accessories of HSN 84.69, 84.70 & 84.71	8473
	(25) DC Micromotors,Stepper motors of 37.5 watts.	
	(a) D C Micromotors of an output not exceeding 37.5 W	8501.10.11
	(b) D C Micromotors of an output not exceeding 750 W	8501.31.11
	(c) Stepper motors of an output not exceeding 37.5 W	8501.10.12
	(d) Stepper motors of an output not exceeding 750 W	8501.31.12
	(26) Parts of HSN 85.01	8503
	(27) Uninterrupted power supply	8471.90.00
	(28) Permanent magnets and articles	8505
	(29) Electrical apparatus for line telephony or line telegraphy.	
	(a) Line telephone sets with cordless hand sets	8517.11
	(b) Other telephone sets	
	(i) push button type	8517.19.11
	(ii) rotary dial type	8517.19.12
	(iii) other	8517.19.19
	(c) videophones	8517.19.20
	(d) Fascimile machines	8517.21.00
	(e) Teleprinters	8517.22.00

	(f) Telephonic or telegraphic switching apparatus	8517.30.00
	(g) Other apparatus for carrier current line systems or for digital line systems	8517.50
	(h) Attachments for telephones	8517.80.10
	(l) Subscriber end equipment	8517.80.20
	(j) Set top boxes for gaining access to the internet	8517.80.30
	(30) Parts of HSN heading No. 8517	8517.90
70	Ivory, tortoise-shell , whale-bone and whalebone hair, horns antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	
	(1) Ivory	0507.10.10
	(2) Ivory powder and waste	0507.10.20
	(3) Hoof meal	0507.90.10
	(4) Horn meal	0507.90.20
	(5) Hooves, claws, nails and beaks	0507.90.30
	(6) Antlers	0507.90.40
	(7) Buffalo horns	0507.90.50
	(8) Tortoise shell	0507.90.60
	(9) Claws and waste of tortoise shell	0507.90.70
	(10) Other	0507.90.90
71	Jute-cum-polypropylene coverings	6305
72	Kerosene oil sold through PDS	2710.19.10
73	Kerosene stoves, wick stoves	7321.12.10
74	Khandasari sugar	1701.11.20
75	Khoya/Khoa	*****
76	Knitting wool	5109.10.10
77	Lac and shellac	
	1) Shellac	1301.10.10
	(2) Seed lac	1301.10.20
	(3) Stick lac	1301.10.30
	(4) Dewaxed and decolourised lac	1301.10.40
	(5) Bleached lac	1301.10.50
	(6) Gasket lac	1301.10.60
	(7) Button lac	1301.10.70
	(8) Garnet lac	1301.10.80
	(9) Arabic gum	1301.20.00

78	Leaf plates and cups	1404.90.90
78A	Lemon grass oil, Palmarosa oil, Vetivert oil, Citronella oil, Cinnamon oil, clove leaf oil	
	(1) Lemon grass oil	3301.29.42
	(2) Palmarosa oil	3301.29.33
	(3) Vetiver oil	3301.26.00
	(4) Citronella oil	3301.19.10
	(5) Cinnamon oil	
	(a) Cinnamon bark oil	3301.29.17
	(b) Cinnamon leaf oil	3301.29.18
	(6) Clove leaf/stem oil	3301.29.21
	(7) Clove bud oil	3301.29.28
	(8) Nutmeg oil	3301.29.32
	(9) Turmeric oil	3301.29.49
	(10) Ginger oil	3301.29.26
	(11) Ginger grass oil	3301.29.27
	(12) Pepper oil	3301.29.35
79	Life saving devices	
	(1) Pace makers for stimulating heart muscles, including parts and accessories	9021.50.00
	(2) Heart valve	****
80	Lignite	
	(1) Lignite whether or not pulverised , but not agglomerated	2702.10.00
	(2) Agglomerated lignite	2702.20.00
81	Lime, limestone, clinker and dolomite	
	(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) Lime shell	****
	(4)Cement clinkers	2523.10.00
	(5) Laterite stone	****
	(6) Dolomite	2518
82	Locks, padlocks and keys (all kinds)	
	(1) Padlocks	8301.10.00

	(2) Locks of a kind used for motor vehicles	8301.20.00
	(3) Locks of a kind used for furniture	8301.30.00
	(4) Combination locks	8301.40.10
	(5) Clasp and frames with clasps incorporating locks	8301.50.00
	(6) Parts	8301.60.00
	(7) Keys	8301.70.00
83	Machinery of all kinds (other than those specifically mentioned in this schedule or in any other schedule)	
	(1) Machinery, plant or laboratory equipment, whether or not, electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes instantaneous or storage water heaters non-electric.	
	(a) instantaneous gas water heaters	8419.11
	(b) medical, surgical or laboratory sterilisers	8419.20
	(c) dryers for agricultural products	8419.31.00
	(d) dryers for wood, paper pulp or paper board	8419.32.00
	(e) distilling or rectifying plant	8419.40
	(f) heat exchange units	8419.50
	(g) machinery for liquefying air or other gas	8419.60.00
	(h) machinery for making hot drinks or for cooking or heating food	8419.81
	(l) pasturizers	8419.89.50
	(j) vacuum-vapour plant for deposition of metals	8419.89.80
	(k) parts	8419.90
	(2) Calendering or other rolling machines other than for metals or glass, and cylinders therefor	
	(a) Calendering or other rolling machines	8420.10.00
	(b) parts	
	(i) cylinders	8420.91.00
	(ii) other	8420.99.00
	(3) Centrifuges, including centrifugal dryers	
	(a) cream separators	8421.11.00
	(b) cloth dryers	8421.12.00
	(4) Machinery for cleaning or drying bottles or other containers	8422.20.00
	(5) Machinery for filling, closing, ceiling or labelling bottles, canes, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating machinery	8422.30.00

(6) Other packing or wrapping machinery (including heat-shrink wrapping machinery)	8422.40.00
(7) Parts of heading 8422	8422.90
(8) Steam or sand blasting machines and similar jet projecting machines	8424.30.00
(9) Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8437.10.00
(10) Flour mill machinery	8437.80.10
(11) Rice mill machinery	8437.80.20
(12) Tea leaf rolling or cutting machine	8438.80.40
(13) Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper board	8439
(14) Paper cutting machines	8441.10
(15) Machines for making bags, sacks or envelops	8441.20.00
(16) Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.30.00
(17) Machines for moulding articles in paper pulp, paper or paper board	8441.40.00
(18) Machinery, apparatus and equipment for type founding or type setting , for preparing or making printing blocks , plates, cylinders and other printing components, blocks , plates , cylinders and lithographic stones, prepared for printing purposes (planed, grained or polished)	8442
(19) Printing machinery used for printing by means of the printing type, block, plates, cylinders and other printing components; inkjet printing machines, machines for uses ancillary to printing	8443
(20) Machines for extruding, drawing , texturing or cutting man-made textile materials	8444
(21) Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	
(a) Carding machines	8445.11
(b) Combing machines	8445.12
(c) Cotton spinning machines	
(I) Drawing frames	8445.20.11
(ii) Intermediate frames	8445.20.12
(iii) Ring frames	8445.20.13
(iv) Roving frames	8445.20.14
(d) Textile doubling or twisting machines	8445.30

	(e) Textile winding (including weft winding) or reeling machines	8445.40
	(22) Weaving machines (looms)	
	(a) for weaving fabrics of a width exceeding 30cm - shuttle type	
	(i) cotton weaving machines , automatic	8446.21.10
	(ii) other	8446.21.90
	(b) for weaving fabrics of a width exceeding 30cm- shuttle less type	
	(i) cotton weaving machines - automatic powerloom	8446.30.11
	(ii) plain powerloom	8446.30.12
	(iii) other	8446.30.19
	(23) Knitting machines, stitch bonding machines and machines for making gimped yarn, tulle, lace, embroidery, drimmings, braid or net and machines for tufting	8447
	(24) Machinery for preparing, tanning or working hides, skins or leather	8453.10.00
	(25) Machinery for making or repairing footwear	8453.20.00
	(26) Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	8454
	(27) Lathes (including turning centres) for removing metal	8458
	(28) Machines-tools (including way-type unit head machines), drilling, boring, milling, treading or tapping by removing metal other than lathes	8459
	(29) Grinding machine with a flat surface in which the positioning in any one of the axis can be set up to an accuracy atleast 0.01mm	
	(a) numerically controlled	8460.11.00
	(b) other	8460.19.00
	(30) Other Grinding machines with a flat surface in which the positioning in any one of the axis can be set up to an accuracy atleast 0.01mm	
	(a) numerically controlled	8460.21.00
	(b) other	8460.29
	(31) Grinder, tool/cutter	8460.39.10
	(32) Lapping machines	8460.40.20
	(33) Polishing and buffing machines	8460.90.01
	(34) Die and punch shaping machines	8461.20.11
	(35) Slotting machines	8461.20.20
	(36) Broaching machines	8461.30
	(37) Gear cutting, gear grinding or gear finishing machines	8461.40
	(38) Sawing or cutting of machines	8461.50

(39) Forging or die-stamping machines (including presses) and hammers	8462.10
(40) Punching or notching machines (including presses) including combined punching and shearing machines	
(a) numerically controlled	8462.41.00
(b) other punching machines (including turret)	8462.49.10
(c) Combination of punching , shearing and cropping machines	8462.49.20
(d) Nibbling machines	8462.49.30
(41) Hydraulic presses	8462.91
(42) Draw benches for bars, tubes, profile , wire or the like	8463.10
(43) Thread rolling machines	8463.20.00
(44) Machines for working wire	8463.30
(45) Riveting machines (excluding portable hand operated machine)	8463.90.10
(46) Strip profiling	8463.90.20
(47) Seaming machine (for eg. For cans)	8463.90.30
(48) Granite cutting machines or equipments	8464.10.10
(49) Grinding or polishing machine	8464.20.00
(50) Machine tools (including machines for nailing , stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	8465.00
(51) Machinery and apparatus for soldering, brazing or welding , whether or not capable of cutting; gas operated surface tempering machines and appliances	
(a) Hand-held blow pipes	8468.10.00
(b) Other gas operated machinery and apparatus	
(i) welding / cutting machines	8468.20.10
(ii) Other	8468.20.90
(52) Crushing or grinding machines for stone and mineral	8474.20.10
(53) Mixing or kneading machines	
(a) concrete mixtures	8474.31.10
(b) motor mixtures	8474.31.20
(c) machines for mixing mineral substances with bitumen	8474.32.00
(d) brick and tile making machinery	8474.80.10
(e) ceramic and clay making machinery	8474.80.20
(f) machinery for forming foundry moulds of sand	8474.80.30
(54)Machinery for working rubber or plastics or for the manufacture of products from these materials not elsewhere specified	
(a) Injection moulding machines	8477.10.00

	(b) Extruders	8477.20.00
	(c) Blow moulding machines	8477.30.00
	(d) Vacuum moulding machines and other thermoforming machines	8477.40.00
	(e) Machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8477.51.00
	(f) Machinery for making rubber goods	8477.80.10
	(g) Rubber roller	
	(55) Machines and mechanical appliances having individual functions , not specified or included elsewhere	
	(a) Machinery for public works, building or the like	8479.10.00
	(b) Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8479.20
	(c) Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8479.30.00
	(d) Rope or cable making machines	8479.40.00
	(e) Industrial robots, not elsewhere specified	8479.50.00
	(f) Evaporative air coolers	8479.60.00
	(g) Other machines and mechanical appliances	
	(i) For treating metal including electric wire coil-winders	8479.81.00
	(ii) Mixing , kneading, crushing , grinding , screening , sifting , homogenising , emulsifying or stirring machines	8479.82.00
	(iii) Soap cutting or moulding machinery	8479.89.10
	(iv) Air humidifiers or dehumidifiers	8479.89.20
	(v) Mechanical shifting machines	8479.89.30
	(vi) Ultra sonic transducers	8479.89.40
	(vii) Car washing machines and related appliances	8479.89.50
	(viii) Coke oven plants	8479.89.60
	(ix) Machinery for the manufacture of chemical and pharmaceutical goods	8479.89.70
	(x) Industrial vacuum cleaners	8479.89.91
	(xi) Briquetting plant and machinery intended for manufacture of briquettes from agricultural and municipal waste	8479.89.92
	(xii) Machinery for dressing and processing livestock including poultry	8479.89.99
	(56) Moulding boxes for metal foundry ; mould bases ; moulding patterns ; moulds for metals (other than ingot moulds), metal carbides, glass , mineral materials , rubber or plastics	
	(a) Moulding boxes for metal foundry	8480.10.00
	(b) Mould bases	8480.20.00

	(c) Moulding patterns	8480.30.00
	(d) Moulds for metal or metal carbides	
	(i) injection or compression types	8480.41.00
	(ii) Other	8480.49.00
	(e) Moulds for glass	8480.50.00
	(f) Moulds for mineral materials	8480.60.00
	(g) Moulds for rubber or plastic	
	(i) injection or compression types	8480.71.00
	(ii) Other	8480.79.00
	(57) Machines and apparatus for electroplating , electrolysis or electrophoresis	8543.30.00
	(58) Machines and appliances for testing the hardness, strength , compressability , elasticity or other mechanical properties of materials (for example, metals , woods , textiles, paper, plastic)	9024
	(59)Furnaces and boilers of all types including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel	8514
	(60) Machinery for Photography	
84	Meat (other than poultry), fish, sea food, egg, fruits and vegetables processed and preserved	
	(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 of lamb, frozen	0204.30.00
	(b) Other meat of sheep, frozen	
	(i) Carcasses or half-carcasses	0204.41.00
	(ii) Other cuts with bone in	0204.42.00
	(iii) Boneless	0204.43.00
	(4) Meat of horses, asses , mules or hinnies, frozen	0205.00.00
	(5) Edible offal of	
	(a) Bovine animals , frozen	
	(i) Tongues	0206.21.00

	(ii) Livers	0206.22.00
	(iii) Other	0206.29.00
	(b) Swine, frozen	
	(i) Livers	0206.41.00
	(ii) Other	0206.49.00
	(c) Sheep or goats, frozen	0206.90.10
	(d) Others	0206.90.90
	(6) Pig fat, free of lean meat and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	0209.00.00
	(7) Meat and edible meat offal, salted, in brine, dried or smoked ; edible flours and meals of meat or meat offal of swine, bovine animals, primates, whales, dolphins, tortoise, reptiles including snake and turtles	0210
	(8) Fish, frozen , excluding fish fillets and other fish meat of HSN heading No. 0304	0303
	(9) Fish fillets and other fish meat (whether or not minced), frozen	
	(a) Fish fillets frozen	0304.20
	(b) Fish meat frozen	0304.90.00
	(10) 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
	(11) Crustaceans, whether in shell or not, frozen	
	(a) Rock lobster and other sea craw fish	0306.11.00
	(b) Lobsters	0306.12
	(c) Shrimps and prawns	0306.13
	(d) Crabs	0306.14.00
	(e)Other, including flours , meals and pellets of crustaceans, fit for human consumption	0306.19.00
	(12) Molluscus whether, in shell or not, frozen	
	(a) Squid tubes, frozen	0307.49.10
	(b) Whole squids, frozen	0307.49.20
	(c) Dried squids	0307.49.30
	(d) Jelly fish, dried, salted or frozen	0307.99.20
	(e) Other	0307.99.90
	(13) Birds' eggs not in shell, and egg yolks , fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	
	(a) Egg yolks, dried	0408.11.00

	(b) Other	0408.99.00
	(14) Edible products of animal origin, not elsewhere specified or included	
	(a) of wild animals	0410.00.10
	(b) Turtle eggs and Salanganes' nests	0410.00.20
	(c) Other	0410.00.90
	(15) Guts of cattle for natural food casings	0504.00.10
	(16) Guts of sheep and goats for natural food casings	0504.00.20
	(17) Guts of other wild animals for natural food casings	0504.00.31
	(18) Sausages and similar products, of meat, meat offal or blood; food preparaions based on these products	1601.00.00
	(19) Other prepared and preserved meat, meat offal or blood	1602
	(20) Extracts and juices of meat, fish or crustaceans, molluscus or other aquatic invertebrates	1603
	(21) Prepared and preserved fish; Caviar and caviar substitutes prepared from fish eggs	1604
	(22) Crustaceans, molluscus and other aquatic invertebrates, prepared and preserved	1605
	(23) Vegetables (uncooked or cooked by steaming or boiling in water), frozen	
	(a) Potatoes	0710.10.00
	(b) Peas	0710.21.00
	(c) Beans	0710.22.00
	(d) Spinach and orache spinach	0710.30.00
	(e) Sweet corn	0710.40.00
	(f) Terragon	0710.80.10
	(g) Mixtures of vegetables	0710.90.00
	(h) Other	0710.80.90
	(24) Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that condition for immediate consumption	
	(a) Olives	0711.20.00
	(b) Capers	0711.30.00
	(c) Cucumbers and gherkins	0711.40.00
	(d) Mushrooms of the genus Agaricus	0711.51.00
	(e) Green pepper in brine	0711.90.10
	(f) Assorted canned vegetables	0711.90.20
	(g) Other	0711.90.90

(25) Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	
(a) Mushrooms of the genus Agaricus	0712.31.00
(b) Wood ears	0712.32.00
(c) Jelly fungi	0712.33.00
(d) Asparagus, dried	0712.90.10
(e) Dehydrated garlic powder	0712.90.20
(f) Dehydrated garlic flakes	0712.90.30
(g) Marjoram, oregano	0712.90.50
(h) Potatoes	0712.90.60
(i) Other	0712.90.90
(26) Fruits and nuts , uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	
(a) Strawberries	
(i) Containing added sugar	0811.10.10
(ii) Not containing added sugar	0811.10.20
(b) Raspberries, blackberries, mulberries, loganberries, black, white or red currants and goose berries	
(i) Containing added sugar	0811.20.10
(ii) Not containing added sugar	0811.20.20
(c) Other	
(i) Containing added sugar	0811.90.10
(ii) Not containing added sugar	0811.90.90
(27) Fruits and nuts provisionally preserved by sulphur dioxide gas , in brine in sulphur water or in other preservative solutions , but unsuitable in that state of immediate consumption	
(a) Cherries	0812.10.00
(b) Mango slices in brine	0812.90.10
(28) Peel of citrus fruits or melons (including water melons) frozen dried lor provisionally preserved in brine , in sulphur water or in other preservative solutions	0814.00.00
(29) Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	2001
(30) Tomatoes prepared or preserved other wise than by vinegar or acetic acid	2002
(31) Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	2003
(32) Vegetables , fruits, nuts , fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)	2006.00.00

	(33) Fruits, nuts and other edible parts of plants (other than roasted and fried vegetable products) otherwise prepared or preserved , whether or not containing added sugar or other sweetening matter or spirit , not elsewhere specified	2008
85	Mica including mica powder and splittings ; Mica waste	2525
86	Mixture of cereals, pulses , spices in raw form roasted or powdered sold under brand name other than those registered under the Trade Marks Act 1999.	
87	Moulded Plastic footwear , Hawai chappals and parts thereof	
	(1) Water proof footwear with outer soles and uppers of plastics, the uppers of which are neither fixed to the sole not 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
	(4) Hawai Chappals	6401.10.10
	(5) Parts including straps	6406.20.00
88	Napa Slabs and Shahabad stones (Rough flooring stones)	6801.00.00
89	Natural graphite	2504
90	Natural sands of all kinds, whether or not coloured	
	(1) Silica sands, processed (white)	2505.10.11
	(2) Silica sands, processed (brown)	2505.10.12
	(3) Quartz sands (including moulding sands)	2505.10.20
	(4) River sand and grit	*****
	(5) Other	2505.90.00
91	Natural sponge of animal origin	0509.00
92	Newars	5806.31.20
93	Oil Cake	
	(1) Soyabean oil cake	
	(a) Oil-cake and oil-cake meal of soyabean expeller variety	2304.00.10
	(b) Other	2304.00.90
	(2) Groundnut oil cake	

	(a) Oil-cake and oil-cake meal of ground-nut expeller variety	2305.00.10
	(b) Other	2305.00.90
	(3) Linseed oil cake	
	(a) Oil-cake and oil-cake meal of expeller variety	2306.20.10
	(b) Other	2306.20.90
	(4) Sunflower oil cake	
	(a) Oil-cake and oil-cake meal seed expeller variety	2306.30.10
	(b) Other	2306.30.90
	(5) Coconut oil cake	
	(a) Oil-cake and oil-cake meal expeller variety	2306.50.10
	(b) Other	2306.50.90
	(6) Castor seed oil cake	
	(a) Expeller variety	2306.90.17
	(b) Solvent extracted	2306.90.27
	(7) Mustard seeds oil-cake and oil-cake meal expeller variety	2306.90.12
	(8) Niger seeds oil-cake and oil-cake meal expeller variety	2306.90.13
	(9) Sesamum seeds oil-cake and oil-cake meal expeller variety	2306.90.14
	(10) Mango kernel Oil-cake and oil-cake meal expeller variety	2306.90.15
	(11) Sal de-oiled cake and oil-cake meal expeller variety	2306.90.16
	(12) Rape or colza seed oil cake	2306.41.00
	(13) Palmnuts or kernels oil cake	2306.60.00
	(14) Maize (corn) germ oil cake	2306.70.00
	(15) Mowra seeds oil-cake and oil-cake meal expeller variety	2306.90.11
94	Oil Seeds	
	(1) Groundnut or Peanut	1202.10.10
	(2) Sesamum or Til	1207.40.10
	(3) Cotton seed	1207.20.10
	(4) Soyabean	1201.00.10
	(5) Rapeseed	1205.10.00
	(6) Mustard	1207.50.10
	(7) Linseed	1204.00.10
	(8) Castor	1207.30.10
	(9) Coconut	0801.19.20
	(10) Copra	1203.00.00
	(10) Sunflower	1206.00.10

	(11) Nigar seed	1207.99.30
	(12) Neem, vepa	1211.90.38
	(13) Kokum	1207.99.40
	(14) Redpalm	1207.10.10
	(15) Safflower	1207.60.10
	(16) Other Oil seeds	1207.99.90
95	Optical goods, that is to say, - spectacles, sun glasses, goggles, lens and frames including attachments, parts and accessories thereof and lens care solution	
	(1) Spectacles and goggles	9004.90
	(2) Sun glasses	9004.10.00
	(3) Spectacle lenses	
	(a) of glass	9001.40
	(b) of other material	9001.50.00
	(4) Frames and mountings for spectacles, goggles or the like and parts thereof	9003
	(5) Contact lenses	9001.30
	(6) Lens cleaning liquid	****
	(7) Intra ocular lense	9002.19.00
96	Paper, Newsprint and other paper products	
	(1) Recovered (waste and scrap) paper	4707
	(2) Newsprint in rolls or sheets	4801
	(3)Uncoated paper and paperboard, of a kind used for writing , printing or other graphic purposes including computer paper and non perforated punch card and punch tape paper, in rolls of rectangular(including square) sheets, of any size , other than paper of HSN heading no.4801, handmade paper and paper board	4802
	(4) Un coated craft paper and paper board, in rolls or sheets other than that of HSN heading no. 4802	4804
	(5) Other uncoated paper and paper board in rolls or sheets, not further worked or processed than calendering, supercalendering, glazing or similar finishing, false water-marking or surface sizing	4805
	(6)Toilet of facial tissue stock, towel or napkin stock and similar paper of kind used for household or sanitary purposes, cellulose wading webs' or cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls or sheets	4803
	(7) Vegetable parchment, grease proof papers, tracing papers and glassine and other glazed or trasparent 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	4807

	coated or impregnated, whether or not internally reinforced, in rolls or sheets	
	(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 wadding 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 tosize	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 wading 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, bedsheets, and similar household, sanitary or hospital articles, articles of apparal and clothing accessories, of paper pulp, paper cellulose wading or webs of cellulose fibres	4818
	(18) Paper envelopes whether printed or not, pulp moulded products such as eggs tray and other paper products	
	(a) Envelopes	4817.10.00
	(b) Pulp moulded trays	4823.70.10
	(c) Letter card, plain post cards and correspondence cards	4817.20.00
	(d) Boxes, pouches, wallets, and writing compendiums of paper or paper board, containing an assortment of paper stationery	4817.30
	(e) Wood pulp board	4823.70.20
	(f) Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	4823.70.30
	(g) Pre-punched cards	4823.90.21
97	Pebbles, rubbles, gravels, broken or crushed stone of a kind commonly used for concrete aggregates, for road metalling or	2517.10

	for railway or other ballast, shingle and flint , whether or not heat treated	
98	"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 25KW , subject to production of such declaratin from the purchaser as may be prescribed".	*****
99	Pipes and pipe fittings of all varieties including GI pipes, CI pipes, ductile pipes , hose pipes and PVC; Plastic water storage tank	
	(1) Pipes	
	(a) of plastic	3917
	(b) of asbestos- cement	6811.30.10
	(c) pipes and pipe fittings of ceramics	6906.00.00
	(d) of other refractory ceramic	6903.90.90
	(e) of iron other than cast iron or steel	7304
	(f) of cast iron	7303
	(g) of galvanised iron (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
	(i) longitudinally submerged arc welded	7305.11.11
	(ii) other longitudinally welded	7305.12.11
	(iii) others	7305.19.11
	(h) of other galvanised materials (line pipe used for oil or gas)of diameter exceeding 406.4 mm	
	(i) longitudinally submerged arc welded	7305.11.19
	(ii) other longitudinally welded	7305.12.19
	(iii) others	7305.19.19
	(i) of non-galvanised iron (line pipe used for oil or gas)of diameter exceeding 406.4 mm	
	(i) longitudinally submerged arc welded	7305.11.21
	(ii) other longitudinally welded	7305.12.21
	(iii) others	7305.19.21
	(j) of other non-galvanised materials (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
	(i) longitudinally submerged arc welded	7305.11.29
	(ii) other longitudinally welded	7305.12.29
	(iii) others	7305.19.29
	(k) Pipes, tubes, or other hollow profiles of iron or steel other than those coming under heading 7305	
	(i) galvanised	7306.10.11

	(ii) non-galvanised	7306.10.21
	(l) Pipes, tubes, or other hollow profiles other than iron or steel not coming under heading 7305	
	(i) galvanised	7306.10.19
	(ii) non-galvanised	7306.10.29
	(m) of copper	7411
	(n) of nickel	7507
	(o) of Aluminium	7608
	(p) of lead	7805.00.10
	(q) of zinc	7906.00.10
	(r) of tin	8006.00.10
	(s) pipes and fittings of rubber	4009
	(2) Pipe fittings	
	(a) of plastic	3917.40.00
	(b) of asbestos- cement	6811.30.90
	(c) of iron other than cast iron or steel	7307
	(d) of copper	7412
	(e) of nickel	7507.20.00
	(f) of Aluminium	7609.00.00
	(g) of lead	7805.00.20
	(h) of zinc	7906.00.20
	(i) of tin	8006.00.20
	(3) Plastic Water storage tank	3925.10.00
100	Printed materials including calendar and Photographs including those taken on Studio sitting	
	(1) Pamphlets booklets, brochures, leaflets and similar printed matter	4901.10.20
	(2) Music, printed or in manuscript, whether or not bound or illustrated	4904.00.00
	(3)Printed or illustrated postcards; printed cards bearing personnel greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	4909
	(4) Calendars of any kind, printed, including calendar blocks	4910
	(5) Other printed matter, including printed pictures and photographs,	4911
	(6) Photographs including those taken on studio sitting	
101	Printing ink excluding toner and cartridges	
	(1) Printing ink (black)	
	(a) Lithographic ink and jelly	3215.11.00

	(b) Newspaper ink	3215.11.20
	(c) Rotary ink	3215.11.30
	(d) Screen printing ink	3215.11.40
	(2) Other printing ink	
	(a) Lithographic ink and jelly	3215.19.10
	(b) Newspaper ink	3215.19.20
	(c) Rotary ink	3215.19.30
	(d) Screen printing ink	3215.19.40
102	Pulses	0713
103	Rail coaches , <i>Engines</i> wagons and parts and accessories thereof	
	(1) Equipment for railways	8530.10.10
	(2) Rail locomotives powered from an external source of electricity	8601.10.00
	(3) Rail locomotives powered from electric accumulators	8601.20.00
	(4) Diesel -electric locomotives	8602.10.00
	(5) Steam locomotives and tenders thereof	8602.90.10
	(6) Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles	8604.00.00
	(7) Other self propelled railway or tramway coaches, vans and trucks powered from an external source of electricity	8603.10.00
	(8) Railway or tramway passenger coaches, not self-propelled ; Luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of HSN headingNo. 8604)	8605.00.00
	(9) Railway or tramway goods vans and wagons , not self-propelled	8606
	(10) Railway or tramway track fixtures and fittings	8608.00.10
	(11) Mechanical equipment, not electrically powered for signalling to , or controlling-road, rail, or other vehicles , ships or aircraft	8608.00.20
	(12) Other traffic control equipment for railways	8608.00.30
	(13) Other traffic control equipment for roads or inland waterways, including automatic traffic control equipment for use at ports and airports	8608.00.40
	(14) Parts of railway or tramway locomotives or rolling - stock	8607
104	Raw Cashew	0801.31.00
105	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 HSN heading No. 6103	6101
	(2) Women's or girls' overcoats, carcoats, capes cloaks , anoraks (including ski jackers), and similar articles,knitted or crocheted, other	6102

	than those of HSN heading No. 6104	
	(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, cogered 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	6117
	(17) Men's or boys' overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles other than those of HSN heading No. 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 HSN heading No. 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	6206

	or crocheted	
	(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 HSN heading Nos. 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, gamchas, veils and the like, not knitted or crocheted	6214
	(31) Ties, bow, bow ties and cravats	6215
	(32) Handloom garments, made - ups	****
106	Refractory monolithic	****
107	Renewable energy devices and spare parts	
	(1) Wind turbine/engine	8412.80.30
	(2) Parts of turbine/engine	8412.90.90
	(3) Solar Cells	8541.40.11
	(4) Solar lanterns and lamps	9405.50.40
	(5) Parts of solar lanterns and lamps	
	(a) of glass	9405.91.00
	(b) of plastic	9405.99.00
	(6) Solar energy equipment	****
	(7) Solar water heaters and systems	****
	(8) Solar crop driers and systems	****
	(9) Solar refrigerations, solar cold storages and solar air-conditioning systems	****
	(10) Solar stills and desalination systems	****
	(11) Solar pumps based on solar thermal and solar photovoltaic conversion	****
	(12) Solar power generating system	****
	(13) Solar cookers	****
	(14) Concentrating and pipe type solar collectors	****

	(15) Flat plate solar collectors	****
	(16) Solar photovoltaic modules and panels for water pumps and other applications	****
	(17) Wind mills and any special designed devices which runs on wind mills	****
	(18) Any special devices including electric generators pumps running on wind energy	****
	(19) Electrically operated vehicles including battery powered or fuel cell powered vehicles	****
	(20) Equipments for utilizing ocean waves and thermal energy in the oceans.	****
	(21) Agricultural and municipal waste conversion devices producing energy	****
	(22) Biogas energy engine, Biogas plants gasholder and chulha (Burner)	****
	(23) Improved chulhas (wood burning stove)	****
	(24) Black continuously plated solar selective coating sheets, fans and tubes	****
	(25) Vacuum tube solar collectors	****
	(26) Sterling engines.	****
	(27) Solid briquettes made of agricultural urban waste etc.	****
	(28) Briquettes manufacturing plant and machinery	****
	(29) Thermal efficient improve cool stove (chulha)	****
	(30) Biomass based stirling engine	****
	(31) Solar photovoltaic cells, modules and other systems/devices	****
	(32) Plants, machinery, equipment, raw material required for industrial/distillery efficient treatment plant."	****
108	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	2303
109	Rubber Tapping light	****
110	Safety matches	3605.00.10
111	Sanitary towels, sanitary napkins, beltless napkins and tampons, baby diapers, baby nappies, disposable diapers	
	(1) Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles of paper	
	(a) Baby and clinical diapers	4818.40.10
	(b) Other	4818.40.90
	(2) Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles of wadding of textile materials	5601.10.00

112	School Bags including aluminium school bags	****
113	Sewing machines and their parts and accessories	
	(1) Sewing machines of the household type	8452.10
	(2) Other sewing machines	8452.21
	(3) Parts	
	(a) Sewing machine needles	8452.30
	(b) Furniture, bases and covers for sewing machines	8452.40
	(c) Other parts of sewing machine	8452.90
114	Sewing Thread of Man-made staple fibre, cotton	
	(1) of synthetic staple fibres	5508.10.00
	(2) of artificial staple fibres	5508.20.00
	(3) of cotton	
115	Ship and other water vessels and their parts	
	(1) Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods	8901
	(2) Fishing vessels including non-mechanised boats , 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
	(9) Parts of ships, floating structure and vessels (excluding hull, propellers and paddle -wheels)	7326.90.80
116	Silk fabrics and sarees made of natural silk	5007
117	SIM Card including recharge coupons	8542.10.10
118	Skimmed milk powder and UHT milk	0402.10.10
119	Solvent oil other than organic solvent oil	*****
120	Spices of all varieties and forms including their powders (masalas) & Pastes	
	(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
(f) Other	****
(8) Saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	
(a) Saffron	0910.20
(b) Turmeric <i>including Turmeric bulb</i>	0910.30
(c) Thyme, bay leaves	0910.40
(9) Mixtures of two or more products, Curry powder	0910.91.00
(10) Celery	0910.99.11
(11) Fenugreek	0910.99.12
(12) Dill	0910.99.13
(13) Ajwain	0910.99.14
(14) Cassia torea	0910.99.15
(15) Kacholam, kolinchi, <i>Kapur Kachil</i>	****
(16) Other	0910.99.19
(17) Powder	
(a) Cassia	0910.99.21
(b) Cumin	0910.99.22
(c) Celery	0910.99.23
(d) Fenugreek	0910.99.24

	(e) Dill	0910.99.25
	(f) Poppy	0910.99.26
	(g) Mustard	0910.99.27
	(h) Other	0910.99.29
	(18) Paste of onion, ginger or garlic and similar other paste and combination thereof including curry paste whether or not sold in sealed container	2103.90.10
121	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 including playing cards	9504
	(2) Articles and equipment for general physical exercise , gymnastics , athletics, other sports (including table tennis) or outer games, not specified or included elsewhere; 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 HSN heading No. 9208 or 9705 and similar hunting or shooting requisites	9507
122	Starch of all kinds including modified starch and dextrines	
	(1) Starch	1108
	(2) Dextrines and other modified starches	3505.10
123	Stationery goods like Clip boards, clutch pencil, date stamps, dusters, index file clips, pokers, office files of all kinds, paper cutter, stamp pad, staplers, stapler pins, gem clips , rubber bands, gum paste, cello tape, typing eraser, paper punch, typewriter cleaning brush	
	(1) Clip boards	4823.70.90
	(2) Clutch pencil	9609.90.20
	(3) Pen holders, pencil holders and similar holders	9608.99.10
	(4) Date stamps	9611.00.00
	(5) Dusters	6307.10
	(6) Index file clips	8305.90.20
	(7) pokers	8305.90.90
	(8) Office files, computer files	4820.10.90
	(9) Paper cutter	8441.10.10
	(10) Typing Erasers	****
	(11) File board, Tag file, box file, printed and plastic files	****
	(12) Stencil correction fluid	3824.90.24
	(13) Computer ribbon cartridges, inkjet cartridges, disk head cleaning kit	****
	(14) Stamp pad	****

	(15) Staplers	****
	(16) Paper knives, letter openers, erasing knives, pencil sharpeners	8214.10.10
	(17) Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipments of base metal	8304.00.00
	(18) Paper weights of all kinds	****
	(19) Desk organizer	****
	(20) Tag, twine, plastic scales	****
124	Sugar (imported) , <i>Sugar candy</i>	****
125	Tailoring materials, namely needles, scissors, hooks, buttons, zips, buckles, measuring tape and stick, collars and collar bones, horn buttons, indent hooks and eyes, jean buttons, knitting pins, long stitch kits, MS coated button / stars, zip fasteners, zippers, cuff links, crochet hooks	
	(1) Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel	7319.10
	(2) Scissors	8213.00.00
	(3) Buttons, press-fasteners, snap-fasteners and press-studs , button moulds and other parts of these articles; button blanks	9606
	(4) Slide fasteners including zip fasteners	9607
126	Tamarind including ball tamarind, tamarind seed and powder	0813.40.10
127	Tapioca products	****
128	Tea	
	(1) Green tea leaf (not fermented) in immediate packing of a content not exceeding 3kg.	0902.10
	(2) Other Green tea leaf (not fermented)	0902.20
	(3) Instant tea	2101.20.10
	(4) Quick brewing black tea	2101.20.20
	(5) Tea aroma	2101.20.30
	(6) Other	2101.20.90
129	Tools and wear parts such as twist drills, reamers, spanners, screw-drivers, files, cutting pliers, hammers, cutters, dies, button bits, tungsten, carbide wear parts, ceramic industrial wear parts and the like other than those specified in the First Schedule	
	(1) Metal working hand-saws	8202.10.10
	(2) Wood working and similar hand-saws	8202.10.20
	(3) Band saw blades	8202.20.00
	(4) Circular saw blades with working part of steel	8202.31.00
	(5) Chain saw blades	8202.40.00

(6) Straight saw blades, for working metal	8202.91
(7) Hacksaw frames	8202.99.10
(8) Files	8203.10.00
(9) Cutting pliers	8203.20.00
(10) Metal cutting shears and similar tools	8203.30.00
(11) Perforating punches and pipe cutters	8203.40.90
(12) Hand operated spanners and wrenches	8204
(13) Drilling, threading or tapping tools	8205.10.00
(14) Hammers	8205.20.00
(15) Planes, chisels, gouges and similar cutting tools for working wood	8205.30.00
(16) Screw-drivers	8205.40.00
(17) Metal working hand tools	8205.59.20
(18) Anvils and portable forges	8205.80.10
(19) Grinding wheels with frames, hand or pedal operated	8205.80.20
(20) Rock drilling or earth-boaring tools with working part of cermets	8207.13.00
(21) Dies for drawing or extruding metal	8207.20.00
(22) Tools for pressing, stamping or punching	8207.30.00
(23) Tools for tapping or threading	8207.40
(24) Tools for drilling other than for rock drilling	8207.50.00
(25) Reamers	8207.60.10
(26) Tools for milling	8207.70
(27) Tools for turning	8207.80.00
(28) Lathe tools and tool belts	8207.90.30
(29) Knives and cutting blades, for machines or for mechanical appliances	
(a) for metal working	8208.10.00
(b) for wood working	8208.20.00
(c) for kitchen appliances or for machines used by the food industry	8208.30.00
(d) for agricultural, horticultural or forestry machines	8208.40.00
(e) knives and cutting blades for paper cutting machines	8208.90.10
(f) bell skiving knives	8208.90.20
(g) band knif for splitting machine	8208.90.30
(h) cutting and clicking dies	8208.90.40
(30) Tungsten carbide tips for tools	8209.00.10
(31) Surgical tools	

	(a) Bone saws, drills , trephines and burns	9018.90.21
	(b) Knives, scissors and blades	9018.90.22
	(c) Forceps, forcep clamps, clips , needle holders , introducers, cephalotribe bone holding and other holding instruments	9018.90.23
	(d) Chisel, guages, elevators , raspatones, osteotome, craniotome, bone cutters	9018.90.24
	(e) Retractors, spatulaprobes, hooks dilators, sounds , mallets	9018.90.25
130	Toys excluding electronic toys	
	(1) Wheeled toys designed to be ridden by children (for example , tricycles, scooters, pedal cars); dolls carriages	9501.00.10
	(2) Dolls representing only human beings	9502
	(3) Other toys	9503
131	Tractors, <i>power tillers</i>, threshers, harvesters, and attachments and parts thereof	
	(1) Tractors (other than tractors of HSN heading No. 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) Inner tubes used for tyres of tractors	
	(a) for rear tyres	4013.90.41
	(b) other	4013.90.49
	(6) 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
	(7) Wheel barrow	****
	(8) <i>Power Tillers</i>	****
	(9) <i>Parts of Power Tillers</i>	****
	(10) Tyres used for tractors, threshing and harvesting machinery	4011.61.00
132	Transformers having a power handling capacity exceeding 16KVA but not exceeding 500KVA	8504.33.00
133	Transmission towers	
	(1) for transmission line	7308.20.11
	(2) other	7308.20.19
134	Typewriters, typewriter ribbon used therewith, whether or not in spools, correction fluids and spare parts	

	(1) Typewriters	8469.30.90
	(2) Typewriter ribbons	9612.10.20
	(3) Other parts	****
135	Umbrellas of all kinds and their parts	
	(1) Umbrellas	6601
	(2) Parts	6603
136	Used Motor vehicles	
137	Utensils made of Aluminium, Brass, bronze Iron, Steel, Copper , other alloys and plastic	
	(1) Aluminium utensils	7615.19
	(2) Pressure cookers of aluminium and <i>alloys</i>	7615.19.10
	(3) Brass utensils	7418.19.21
	(4) Bronze utensils	7418.19.29
	(5) Copper utensils	7418.19.22
	(6) 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) Pressure cookers of stainless steel	7323.93.10
	(8) Stainless steel utensils	7323.93.90
	(9) Galvanized iron utensils	7323.99.10
	(10) Other utensils of iron or steel	7323.99.20
	(11) Non-stick utensils	7615.19.20
	(12) Tableware and kitchenware of plastics	3924.10
138	Vegetable oil including gingili oil and bran oil	
	(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) Sesam oil (gingili oil)	1515.50.99
	(16) Tung oil	1515.40.00
	(17) Other	1515.90.99
	(18) 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
	(19) Vegetable oils excluding HSN heading No. 1516	
	(a) linseed oil	1518.00.19
	(b) castor oil dehydrated	1518.00.29
	(c) other	1518.00.39
	(20) Fixed vegetable oils, namely the following: chul moongra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	1515.90.10
	(21) 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
	(22) Fixed vegetable oils, namely the following: cardomom oil, chillies/capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	1515.90.30
139	Vegetable plaiting materials and other vegetable products not elsewhere specified or included	
	(1) of a kind used in stuffing or as padding whether or not put up as a layer with or without supporting material	1402.00.00
	(2) of a kind used in brooms or in brushes whether or not in hanks or bundles	
	(a) palm fibres for brushes	1403.00.10
	(b) other	1403.00.90
	(3) Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting screens)	
	(a) mats and mattings of coir, bound in parallel strands	4601.20.10
	(b) mats and matting other than bamboo mats not elsewhere included or specified	4601.20.20
	(c) Other	4601.20.90

	(4) Basket work, wicker work and other articles made directly to shape from vegetable plaiting materials (for example palm leaves)	4602.10
140	Vermicilli, ada, semia, macaroni, noodles , sago and arrow root powder	****
141	Vinegar	
	(1) Brewed vinegar	2209.00.10
	(2) Synthetic vinegar	2209.00.20
	(3) Other	2209.00.90
142	Writing Requisites	
	(1) Ball point pens	9608.10
	(2) Felt tipped and other porous-tipped pens and markers	9608.20.00
	(3) Indian ink drawing pens	9608.31
	(4) Fountain pens	9608.39
	(5) Fluorescent pens	***
	(6) Marker pens	***
	(7) White board marker pen	***
	(8) Propelling or sliding pencils	9608.40.00
	(9) Refills for ball point pens , comprising the ball point and the ink reservoir	9608.60
	(10) Pen nibs and nib points	9608.91
	(11) Pencils and crayons with leads encased in a rigid sheath	9609.10.00
	(12) Pencil leads, black or coloured	9609.20.00
	(13) Other pencils	9609.90.20
	(14) Pastels and drawing charcoals other than chalks	9609.90.30
	(15) Students water colour	***
	(16) Writing ink, instrument box, eraser, pencil sharpener and dissection box	
	(a) Writing ink	
	(i) Fountain pen ink	3215.90.10
	(ii) Ball pen ink	3215.90.20
	(iii) Indelible ink	3215.90.30
	(iv) Drawing ink	3215.90.40
	(v) Other	3215.90.90
	(b) Instrument box	***
	(c) Eraser	4016.92.00
	(d) Pencil sharpener	***
	(e) Dissection box	***

143	Yarn of all kinds other than cotton and silk yarn in hank and sewing thread	
	(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, containing 85% or more by weight wool or of fine animal hair	5109
	(5) Yarn of coarse animal hair or horse hair (including gimped horse hair yarn)	5110
	(6) Cotton yarn	
	(a) Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton	5205
	(b) Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton	5206
	(7) Silk yarn	
	(a) Silk yarn (other than yarn spun from silk waste)	5004
	(b) Yarn spun from silk waste	5005
	(c) Silk worm gut	5006
	(8) Flax yarn	5306
	(9) Yarn of jute or of other textile bast fibres of heading No. 5303	5307
	(10) Yarn of other vegetable textile fibres; paper yarn	5308
	(11) Yarn (other than sewing thread) of synthetic staple fibres	5509
	(12) Yarn (other than sewing thread) of artificial staple fibres	5510
	(13) Yarn (other than sewing thread) of man made staple fibres	5511
	(14) Synthetic filament yarn other than sewing thread	5402
	(15) Man made filament yarn (other than sewing thread)	5406
	(16) Artificial filament yarn other than sewing thread	5403
	(17)Textile yarn	5604
	(18) Metalised yarn whether or not gimped	5605
	(19) Gimped yarn and strip	5606
	(20) Yarn waste <i>other than cotton yarn waste</i>	****
144	Yeast-fresh, dried or compressed; yeast extract-paste or powder and yeast cell wall	
	(1) Culture yeast	2102.10.10
	(2) Baker's yeast	2102.10.20
	(3) Other	2102.10.90
145	Environment friendly recycled products as may be notified by Government from time to time	****

146	Goods of local importance	
	(1) Chikon Products	****
	(2) Kirpan	8211.92.00
	(3) Rakhi	****
	(4) Religious pictures not for use as calendar	****
	(5) Sacred thread, commonly known as yagnapobit	****
	(6) Chalk stock	2509.00.00
	(7) Idols made of clay	6913.90.00
	(8) Clay lamps	6912.00.40
	(9) Muddhas made of sarkanda, phool bahari jhadoo	9603.10.00
	(10) Animal shoenails	7317.00.11
	(11) Kites	****
	(12) Takhti	****
	(13) Gamosha	****
	(14) Bukhari	****
	(15) Loi	****
	(16) Gabba	****
	(17) Kangri	****
	(18) Quandakari	****
	(19) Atukulu	****
	(20) Sabai grass and rope	****
	(21) Sirali, bageshi, barroo, date leaves, baskets, made of bamboo	****
	(22) Mat sticks & reed obtainable from Cyperus Kathi, mutha.	****
	(23) Willow vicker	****
	(24) Singhada	****
	(25) Mekhla Chaddar	****
	(26) Sattu	****
	(27) Kuttoo atta	****

LIST A

See serial Numbers of the Third Scheudle

INDUSTRIAL INPUTS AND PACKING MATERIALS

Sl. No.	DESCRIPTION OF GOODS	HSN CODE
1	Acetals and hemiacetals.	
	(1) Acetals and hemiacetals whether or not with other oxygen function	2911.00.10

	(2) Others	2911.00.90
2	Acetone	2914.11.00
3	Activated carbon	3802.10.00
4	Aldehydes whether or not with other oxygen function.	
	(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) Cinnamicaldehyde	2912.29.10
	(9) Phenyl acetaldehyde	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
5	Alfa Olefin Sulphonate	****
6	Alkali or alkaline earth metals	
	(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
7	Aluminium hydroxide	2818.30.00
8	Aluminium ores and concentrates	2606
9	Amine-function compounds.	
	(1) Dimethyl formide	2921.11.10
	(2) Diethylamine and its salts	2921.12.10
	(3) Ethylenediamine and its salts	2921.21.10
	(4) Hexamethylene and its salts	2921.22.00
	(5) Hexamethylene tetramine(hexamine) not put up as fuel or medicament	2921.29.10

(6) Trimethylene trinitramine	2921.29.10
(7) Cyclohexylamine	2921.30.10
(8) Aniline	2921.41.10
(9) Aniline hydrochloride	2921.41.20
(10) Para chloroaniline	2921.42.11
(11) Ortho chloro paranitroaniline	2921.42.12
(12) Dichloroaniline	2921.42.13
(13) 2-6- dichloro paranitroaniline	2921.42.14
(14) 2-4-5 trichloroaniline	2921.42.15
(15) Benzyl ethyl aniline	2921.42.21
(16) Diethylaniline	2921.42.22
(17) Dimethylaniline	2921.42.23
(18) Ethyl aniline	2921.42.24
(19) Meta nitroaniline	2921.42.25
(20) Para nitroaniline	2921.42.26
(21) 2-Amino 3- 5 Xylene sulphonic acid	2921.42.31
(22) Benzyle ethyl aniline sulphonic acid	2921.42.32
(23) Metanillic acid (Meta amino benzene sulphonic acid)	2921.42.33
(24) Sulphanillic acid (Para amino-benzene sulphonic acid para aniline sulphonic acid)	2921.42.34
(25) Ethyl hydroxy ethylaniline	2921.42.35
(26) Methyl dopa (1-alpha methyl-3, 4- dihydroxyphenylaniline)	2921.42.36
(27) Diethyl toluidine	2921.43.10
(28) Dimethyl toluidine	2921.43.20
(29) Ortho toluidine	2921.43.30
(30) Meta toluidine	2921.43.40
(31) Para toluidine	2921.43.50
(32) 2-Chloro - 5 - toluidine-4-sulphonic acid	2921.43.60
(33) 2-Chloro - 4 - toluidine-5-sulphonic acid (Sodium salt)	2921.43.70
(34) 4-toluidine-3-sulphonic acid	2921.43.80
(35) Diphenylamine	2921.44.10
(36) Alpha naphthylamine	2921.45.11
(37) Phenyl alpha naphthylamine	2921.45.12
(38) Phenyl beta naphthylamine	2921.45.13
(39) Amino F-acid	2921.45.14
(40) Aminolinelic-R-acid	2921.45.15

	(41) Sodium Naphthionate	2921.45.16
	(42) Bronner's acid (2-naphthylamine-6-sulphonic acid)	2921.45.21
	(43) Cleve's acid (1-naphthylamine-6-sulphonic acid)	2921.45.22
	(44) Epsilon acid (1-naphthylamine-3, 8- disulphonic acid)	2921.45.23
	(45) Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid)	2921.45.24
	(46) Laurent's acid (1-naphthylamine-5-sulphonic acid)	2921.45.25
	(47) Tobias acid (2-naphthylamine-1-sulphonic acid)	2921.45.26
	(48) Naphthionic acid (1-naphthylamine-4-sulphonic acid)	2921.45.31
	(49) Para tolyl peri acid (Para tolyl-1-naphthylamine-8-sulphonic acid)	2921.45.32
	(50) Phenyl peri acid (Phenyl-1-naphthylamine-8-sulphonic acid)	2921.45.33
	(51) Amfetamine (INN), benzfetamine-Dexamfetamine (INN), etilamfetamine (INN), Fencamfamin(INN), Lefetamine (INN), Levamfet amine (INN), Mefenorex (INN) and Phentermine (INN); salts thereof	2921.46.00
	(52) Xylidine	2921.49.10
	(53) O-phenylenediamine	2921.51.10
	(54) M-phenylenediamine (m-diaminobenzene)	2921.51.20
	(55) P-phenylenediamine	2921.51.30
	(56) O- diaminotoluene	2921.51.40
	(57) M- diaminotoluene	2921.51.50
	(58) P- diaminotoluene	2921.51.60
	(59) Para-amino acetanilide	2921.51.70
	(60) Meta toluylene diamine	2921.51.80
	(61) Benzidine	2921.59.10
	(62) Benzidine dihydrochloride	2921.59.20
	(63) 3,3 dichlorobenzidine dihydrochloride, sulphide	2921.59.30
10	Ammonia, anhydrous	2814.10.00
11	Animal fats including fish fats, oils, crude, refined or purified	
	(1) pig fats (including lard) and poultry fat other than that of HSN heading Nos. 0209 or 1503	1501.00.00
	(2) fats of bovine animals, sheep or goats, other than those of HSN heading No. 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
	(6) Animal fats and oils and their fractions	1516.10.00

12	Animal or vegetable fats boiled, oxidised, dehydrated etc.	1518.00.40
13	Antimony ores and concentrates	2617.10.00
14	Artificial graphite.	3801.10.00
15	Baking powder, bread improver, cake gel, wheat gluten and edible gelatin used for confectionery and ice creams	
	(1) Wheat gluten	1109.00.00
	(2) Edible gelatin	3503.00.20
	(3) Prepared baking powder	2102.30.00
16	Benzole	2707.10.00
17	Borates, peroxoborates	
	(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
18	Butadiene, Ethylene, Propylene and butylenes	2711.14.00
19	Calcium carbides.	2849.10.00
20	Carbon (carbon blacks & other forms of carbon)	
	(1) Carbon black	2803.00.10
	(2) Acetylene black	2803.00.20
	(3) Other	2803.00.90
21	Carbon dioxide	2811.21.00
22	Carbonates, peroxocarbonates.	
	(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

23	Carboxamide-function compounds including saccharin and its salts.	
	(1) Saccharine and its salts	2925.11.00
	(2) Glutethimide (INN)	2925.12.00
	(3) Guanidine nitrate	2925.20.10
24	Carboxamide-function compounds.	
	(1) Meproamate (INN)	2924.11.00
	(2) Diethyl diphenyl urea	2924.21.10
	(3) Dimethyl diphenyl urea (zentralin)	2924.21.20
	(4) Parachloro benzene sulphonyl urea	2924.31.20
	(5) 2- Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	2924.23.00
	(6) Ethinamate (INN)	2924.24.00
	(7) Acetanilide	2924.29.10
	(8) Aceto acetanilide	2924.29.20
	(9) Aceto acetic ortho chloroanalide	2924.29.30
	(10) Aceto acetic para chloroanalide	2924.29.40
	(11) Phenyl acetamide	2924.29.50
	(12) Pyrazinamide (Pyrazin carboxamide)	2924.29.60
25	Carboxylic acids	
	(1) Lactic acid	2918.11.10
	(2) Calcium lactate	2918.11.20
	(3) Tartaric acid	2918.12.00
	(4) Citric acid	2918.14.00
	(5) Calcium gluconate	2918.16.10
	(6) Ferrous gluconate	2918.16.20
	(7) Salicyclic acid	2918.21.10
	(8) O-Acetylsalicylic acid	2918.22.00
	(9) Galic acid	2918.29.10
	(10) Beta hydroxy naphthoic acid	2918.29.20
	(11) Propyl gallate	2918.29.30
	(12) Levulinic acid	2918.30.10
	(13) Nalidixic acid	2918.30.30
26	Carboys, bottles, jars, phials of glass.	7010.90.00
27	Casein and Caseinates.	3501.10.00
28	Cashew shell and shell oil	****
29	Chemical elements doped.	

	(1) Undefused silicon wafers	3818.00.10
	(2) Other chemical elements doped	3818.00.90
30	Chemicals used in the photographic development and printing process	
	(a) Sensitising emulsions	3707.10.00
	(b) Chemical products mixed or compounded for photographic uses (for example developers and fixers) whether or not in bulk	3707.90.10
31	Chemically treated rubber wood	****
32	Chlorates and perchlorates, Bromates etc.	
	(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
33	Chlorides, chloride oxides	
	(1) Ammoniam 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
34	Chromium ores and concentrates	2610
35	Chromium oxides and hydroxides.	
	(1) Chromium trioxide	2820.10.00
	(2) Other	2820.90.00
36	Cobalt ores and concentrates	2605

37	Cobalt oxides and hydroxides	
	(1) Cobalt oxides	2822.00.10
	(2) Cobalt hydroxides	2822.00.20
38	Colour lakes.	3205.00.00
39	Colouring matter of vegetable or animal origin.	
	(1) Cutch (catechu) extracts	3203.00.10
	(2) Food colours other than synthetic	3203.00.20
	(3) Lac-dye	3203.00.30
	(4) Natural indigo	3203.00.40
40	Compounds, inorganic or organic of rare earth metals.	
	(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
41	Copper ores and concentrates	2603
42	Cotton linters pulp	4706.10.00
43	Creosole oils	2707.91.00
44	Cyanides, cyanide oxides.	
	(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 nitrophruside	2837.20.50
	(9) Other comlex cyanides	2837.20.90
45	Cyclic alcohols	
	(1) Menthol	2906.11.00
	(2) Cyclohexanol methyl-cyclohereanols and dimethylcyclohexanols	2906.12.00
	(3) Sterols and inositols	
	(a) Cholesterol	2906.13.10
	(b) Other	2906.13.90

	(4) Terpeneols	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
46	Cyclic Hydrocarbons.	
	(1) Cyclohexane	2902.11.00
	(2) Benzenes	2902.20.00
	(3) Toluene	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) Ethyl 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
47	Denatured ethyl alcohol of any strength	2207.20.00
48	Diazo-, Azo- or azoxy-compounds.	
	(1) Para amino-azo benzene	2927.00.10
	(2) Other diazo- azo- or azoxy compounds	2927.00.90
49	DI-Ethylene Glycol, Mono-Ethylene Glycol	2905.31.00
50	Diphosphorous pentoxide, phosphoric acid etc.	
	(1) Diphosphorous pentoxide	2809.10.00
	(2) phosphoric acid	2809.20.10
	(3) Polyphosphoric acid	2809.20.20
51	Dithionites and sulfoxylates.	
	(1) Sodium Dithionites	2831.10.10
	(2) Sodium sulfoxylates.	2831.10.20
	(3) Other Dithionites	2831.90.10
	(4) Other sulfoxylates	2831.90.20

52	Enzymes, Prepared enzymes.	
	(1) Microbial rennet	
	(a) Animal rennet	3507.10.11
	(b) Other microbial rennet	3507.10.19
	(2) Other animal rennet	3507.10.91
	(3) Industrial enzymes (textile assistant)	3507.90.10
	(4) Pancreatin pure (excluding medicament)	3507.90.20
	(5) Papsin (excluding medicament)	3507.90.30
	(6) Pectin esterases pure	3507.90.40
	(7) Pectolytic enzymes (pectmase)	3507.90.50
	(8) Streptokinase	3507.90.61
	(9) Amylases enzymes	3507.90.62
	(10) Papain pure, of pharmaceutical grade	3507.90.71
	(11) Enzymatic preparations containing food stuffs	3507.90.91
53	Esters of other inorganic acids.	
	(1) Thiophosphoric esters(phosphorothioates)	2920.10.10
	(2) Diethyl sulphate	2920.90.10
	(3) Dimethyl sulphate	2920.90.20
	(4) Tris (2, 3 Di-Bromopropyl) phosphate	2920.90.30
	(5) Other	2920.90.90
54	Ethers, ether-alcohols, ether-phenols etc.	
	(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-Oxyduethonol (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
55	Ethylene Diamine Tetra Acetic Acid.	****
56	Ethylene Oxide	2910.10.00
57	Ethylene, Propylene, Acetylene.	
	(1) Ethylene	2901.21.00,
	(2) Propylene.	2901.22.00
	(3)Acetylene, whether or not in dissolved condition	2901.29.10
58	Expoxides, epoxyalcohols, epoxyethers.	
	(1) Methyloxirane (propylene oxide)	2910.20.00
	(2) 1-chloro-2, 3,-epoxypropane (epychorohydrin)	2910.30.00
	(3) Others	2910.90.00
59	Finishing agents, fixing of dye-stuffs.	
	(1) With a basis of amylaceous substances	3809.10.00
	(2) Textile assistants mordanting agents	3809.91.10
	(3) Textile assistants desizing agents	3809.91.20
	(4) Textile assistants despersing agents	3809.91.30
	(5) Textile assistants emulsifying agents	3809.91.40
	(6) Textile assistants hydro-sulphate formaldehyde compound (rongalite or formusul)	3809.91.50
	(7) Textile assistants -textile preservatives	3809.91.60
	(8) Textile assistants water-proofing agents	3809.91.70
	(9) Prepared textile glazings, dressings and mordants	3809.91.80
	(10) Of a kind used in the paper or like industries	3809.92.00
	(11) Fatty oil or pull up oil	3809.93.10
60	Flexible plain films, plates , sheets , foil and strips of plastics, non-cellular and not re-inforced , laminated , supported or similarly combined with other materials (Polythelene, propylene, PVC)	3920
61	Fluorine, chlorine, bromine and iodine.	
	(1) Fluorine	2801.30.10
	(2) Chlorine	2801.10.00
	(3) Bromine	2801.30.20

	(4) Iodine.	2801.20.00
62	Flurides, fluorosilicates, etc.	
	(1) Ammonium flourides	2826.11.10
	(2) Sodium flourides	2826.11.20
	(3) Aluminium flourides	2826.12.00
	(4) Magnesium flourides	2826.19.10
	(5) Flourosilicates of sodium	2826.20.10
	(6) Flourosilicates of potassium	2826.20.20
	(7) Other	2826.90.00
63	Fulminates, cyanates and thiocyanates.	
	(1) Fulminates	2838.00.10
	(2) Cyanates	2838.00.20
	(3) Thiocyanates	2838.00.30
64	Gelatin	
	(1) Gelatin capsules , empty	9602.00.30
	(2) Other articles of unhardened gelatin	9602.00.40
65	Glass frit and other glass in the form of powder, granules or flakes	3207.40.00
66	Glycerol, crude, glycerol waters and glycerol lyes	1520.00.00
67	Glycosides, natural or reproduced by synthesis and their salts	
	(1) Rutoside (rutin) and its derivatives	2938.10.10
	(2) Digoxin	2938.90.10
	(3) Digitalis glycosides	2938.90.20
68	Granulated slag (slag sand) from manufacturing of iron or steel	2618
69	Halides and halide oxides of non-metals	
	(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
70	Halogenated derivatives of Hydrocarbons.	
	(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	2903.45.13
(23)Heptachlorodi fluoropropane	2903.45.21
(24)Hexachlorodi fluoropropane	2903.45.22
(25) Pentachlorotri fluoropropane	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-ethanes	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)	2903.69.20
	(43) Benzo trichloride	2903.69.30
	(44) Benzyl Chloride	2903.69.40
	(45) Parachloro-toluene (4 - Chloromethyl benzene)	2903.69.50
	(46) Naphthalene chlorinated	2903.69.60
	(47) Chlorofluoro aniline	2903.69.70
71	Halogenated, sulphonated, nitrated derivatives of phenols alcohols.	
	(1)Ortho-chloro-benzaldehyde	2913.00.10
	(2) Other	2913.00.90
72	Halogenated, sulphonated, nitrated or nitrosated derivatives of Phenols and Phenol alcohols	
	(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
73	Heterocyclic compounds with nitrogen heteroatom(s) only.	
	(1) Phenazone (antipyrin) and its derivatives	2933.11.00
	(2) 3-carboxy (para-sulphophenyl) 5 pyrazolone	2933.19.10
	(3) 1(2:5 dichloro-4-sulphophenyl) - 3- methyl- 5-pyrazolone	2933.19.20
	(4) 3-methyl-1 (4-sulpho-O-toluyl-5-pyrazolone)	2933.19.30
	(5) Phenyl-methyl pyrazolone	2933.19.40
	(6) 1-phenyl-5-pyrazolone- 3- carboxylic acid ethylester	2933.19.50
	(7) 1-(m-sulphophenyl) -3-pyrazolone	2933.19.60
	(8) Analgin	2933.19.70

	(9) Oxphenbutazone	2933.19.80
	(10) Hydantoin and its derivatives	2933.21.00
	(11) Tinidazole	2933.29.10
	(12) Metronidazole metronidazole/benzoate	2933.29.20
	(13) Mebendazole	2933.29.30
	(14) Dimetridazole	2933.29.40
	(15) Albendazole	2933.29.50
	(16) Pyradine	2933.31.00
	(17) Piperidine and its salts	2933.32.00
	(18) Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), keto bemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) inmediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	2933.33.00
	(19) Amino pyridine	2933.39.11
	(20) Alpha picoline (2-methyl pyridine)	2933.39.12
	(21) Gamma picoline (4-methyl pyridine)	2933.39.13
	(22) Chlorpheniramine maleate	2933.39.14
	(23) Diphenoxylate hydrochloride	2933.39.15
	(24) Beta picoline (3-methyl pyridine)	2933.39.16
	(25) Morpholine	2933.39.17
	(26) Lutidine(Dimethyl pyridine)	2933.39.18
	(27) Piperidine and its derivatives	2933.39.20
	(28) Levorphanol(INN) and its salts	2933.41.00
	(29) Malonylurea (barbituric acid) and its salts	2933.52.00
	(30) Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital (INN), cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), secbutabarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	2933.53.00
	(31) Other derivatives of malonylurea (barbituric acid); salts thereof	2933.54.00
	(32) Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	2933.55.00
	(33) Aminophylline (cordophylin)	2933.59.10
	(34) Trimethoprim	2933.59.20
	(35) Diethyl carbanazine citrate	2933.59.30
	(36) 1- Amino-4 Methyl Piperazine	2933.59.40
	(37) Melamine	2933.61.00
	(38) Cynuric acid and its salts	2933.69.10

	(39) 6- Hexanelactam (Epsilon Caprolactam)	2933.71.00
	(40) Clobazam (INN) and methyprylon (INN)	2933.72.00
	(41) Other lactams	2933.79.00
	(42) Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, declorazepam (INN), diazepam (INN), estazolam (INN), ethylloflazepae (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), medazolam (INN), nimetazepam (INN), nitrazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	2933.91.00
74	Heterocyclic compounds with oxygen heteroatom(s) only.	
	(1) Tetrahydrofuran	2932.11.00
	(2) 2- Furaldehyde (Furfuraldehyde)	2932.12.00
	(3) Furfuryl alcohols and tetrahydrofurfuryl alcohol	2932.13.00
	(4) Hydroxy-3-dibenzfuren carboxylic acid	2932.19.10
	(5) Coumarin, methyl coumarins and ethyl coumarins	2932.21
	(6) Phenolphthalein	2932.29.10
	(7) Isosafrole	2932.91.00
	(8) 1-(1, 3-Benzodioxol-5-yl) propan-2-one	2932.92.00
	(9) Piperonal	2932.93.00
	(10) Safrole	2932.94.00
	(11) Tetrahydrocannabinols (all isomers)	2932.95.00
75	Hydrazine & hydroxylamine and their inorganic salts, other inorganic bases; Other metal oxides, hydroxides and peroxides	
	(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
	(6) Lithium oxide and hydroxide	2825.20.00
	(7) Vanadium oxides and hydroxides	2825.30
	(8) Nickel oxides and hydroxides	2825.40.00
	(9) Copper oxides and hydroxides	2825.50.00
	(10) Germanium oxides	2825.60.10
	(11) Zirconium dioxides	2825.60.20
	(12) Molybdenum oxides and hydroxides	2825.70
	(13) Antimony oxides	2825.80.00
	(14) Tin oxides	2825.90.10

	(15) Cadmium oxides	2825.90.20
	(16) Mercury oxide (mercuric oxide)	2825.90.30
	(17) Calcium hydroxide	2825.90.40
	(18) Ammonium hydroxide	2825.90.50
	(19) Magnesium oxide	*****
	(20) Other	2825.90.90
76	Hydrogen chloride (Hydrochloric acid)	2806.10.00
77	Hydrogen peroxide, whether or not solidified with urea	2847.00.00
78	Hydrogen, oxygen, rare gases & other non-metals.	
	(1) Hydrogen	2804.10.00
	(2) Argon	2804.21.00
	(3) Other rare gases	2804.29
	(4) Nitrogen	2804.30.00
	(5) Oxygen	
	(a) medicinal grade	2804.40.10
	(b) Other	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
	(12) Medical Nitrous Oxide I.P	
79	Hydroxide and peroxide of magnesium.	
	(1) Magnesium Hydroxide	2816.10.10
	(2) Magnesium peroxide	2816.10.20
80	Industrial monocarboxylic fatty acids.	
	(1) Palm stearin crude	3823.11.11
	(2) Palm stearin RBD	3823.11.12
	(3) Other Palm stearin	3823.11.19
	(4) Other Stearic acid or stearin	3823.11.90
	(5) Oleic acid	3823.12.00
	(6) Tall oil fatty acids	3823.13.00
81	Iron ores and concentrates, including roasted iron pyrites	2601
82	Iron oxides and hydroxides	

	(1) Iron oxides	2821.10.10
	(2) Iron hydroxide	2821.10.20
83	Isotopes and compounds.	
	(1) Heavy water (deuterium oxide)	2845.10.00
	(2) Nuclear fuels not elsewhere included or specified	2845.90.10
84	Lead ores and concentrates	2607
85	Levo Thyroxine sodium	
86	Lithographic plates, blocks, cylinders and lithographic stones prepared for printing machine	8442.50.20
87	Manganese ores and concentrates	2602
88	Manganese oxides	
	(1) Manganese dioxide	2820.10.00
	(2) Other	2820.90.00
89	Methanol	2905.11.00
90	Micro- crystalline petroleum wax, Lignite wax and slack wax	
	(1) Micro- crystalline petroleum wax	2712.90.10
	(2) Lignite wax	2712.90.90
	(3) Slack wax	2712.90.30
	(4) Other	2712.90.90
91	Mixed alkylbenzenes.	
	(1) Linear alkylbenzenes	3817.00.11
	(2) Mixed alkyl naphthalenes	3817.00.20
92	Molybdenum ores and concentrates	2613
93	Napthalene	2707.40.00
94	Nickel ores and concentrates	2604
95	Niobium, tantalum, vanadium or zirconium ores and concentrates	
	(1) Niobium, Tantalum, ores and concentrates	2615.90.90
	(2) Vanadium ores and concentrates	2615.90.10
	(3) Zirconium ores and concentrates	2615.10.00
96	Nitric acid, sulphonitric acids	
	(1) Nitric acid	2808.00.10
	(2) Sulphonitric acid	2808.00.20
97	Nitrile-function compounds.	
	(1) Acrylonitrile	2926.10.00
	(2) 1- cyanoguanidine (dicyandiamide)	2926.20.00

	(3) Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-Dimethylamino-4, 4-diphenylbutane)	2926.30.00
98	Nitrites, nitrates	
	(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
99	Nucleic acids and their salts.	
	(1) Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	2934.10.00
	(2) Compounds containing in the structure a benzothiazole ring system (whether or not hydrogenated), not further fused	2934.20.00
	(3) Compounds containing in the structure a phenothiazole ring system (whether or not hydrogenated), not further fused	2934.30.00
	(4) Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	2934.91.00
100	Organic derivatives of hydrazine or of hydroxylamine.	
	(1) Isoniazid	2928.00.10
	(2) Other	2928.00.90
101	Organo-sulphur compounds.	
	(1) Dithiocarbonates (xanthates)	2930.10.00
	(2) Thiocarbamates and dithiocarbonates	2930.20.00
	(3) Thiuram mono-, di-or tetrasulphides	2930.30.00
	(4) Methionine	2930.40.00
	(5) Thiourea (sulphourea)	2930.90.10
	(6) Calcium salts of methionine	2930.90.20
	(7) Thio sulphonic acid	2930.90.30
	(8) L-cystine (alpha-amino beta-thio-prophionic acid) - sulphur containing amino acid	2930.90.40
	(9) Sulphonic acid	2930.90.50
	(10) Sulphoxide	2930.90.60
	(11) Mercaptan	2930.90.70
	(12) Allyl isothiocyanate	2930.90.80

102	Ossein other than wild animals	0506.10.39
103	Oxides of boron, boric acids	
	(1) Oxides of boron	2810.00.10
	(2) Boric acids	2810.00.20
104	Oxygen - function amino-compounds.	
	(1) Monoethanolamine and its salts	2922.11.00
	(2) Diethanolamine and its salts	2922.12.00
	(3) Triethanolamine and its salts	2922.13.00
	(4) Textropropoxyphene (INN) and its salts	2922.14.00
	(5) Amino-g-acid	2922.21.10
	(6) Amino-j-acid	2922.21.20
	(7) 1-amino-2-naphthol-4-sulphonic acid	2922.21.30
	(8) Gamma acid	2922.21.40
	(9) J acid (2-amino-5-naphthol-7 sulphonic acid)	2922.21.50
	(10) H-acid	2922.21.60
	(11) Ortho penyl sulphonyl H-acid	2922.21.70
	(12) Chicago acid	2922.21.80
	(13) Ortho anisidines	2922.22.10
	(14) Para anisidines	2922.22.20
	(15) Ortho phenetidine (2-aminophenitole)	2922.22.30
	(16) 2-amini 4-nitrophenol	2922.22.11
	(17) Meta aminophenol	2922.29.12
	(18) Para aminophenol	2922.29.13
	(19) Meta diethyl amino-phenol	2922.29.14
	(20) 2-amino-1-phenol-4-sulphonic acid	2922.29.21
	(21) 6-nitro-O-aminophenol-4-sulphonic acid	2922.29.22
	(22) Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid	2922.29.23
	(23) Phenyl J acid (phenyl-2-amino-8-naphthol-7-sulphonic acid)	2922.29.24
	(24) S acid, peri acid (1-amino-8naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	2922.29.25
	(25) Meta-phenylene diamine-4-sulphonic acid	2922.29.26
	(26) N-methyl-para-aminophenol sulphate (motol)	2922.29.31
	(27) 2,5 dimethoxy aniline	2922.29.32
	(28) Para acetyl aminophenol (Paracetamol)	2922.29.33
	(29) Para cresidine	2922.29.34
	(30) Picramic acid (T-grade)	2922.29.35

	(31) Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	2922.31.00
	(32) Lysine and its esters; salts thereof	2922.41.00
	(33) Glutamic acid	2922.42.10
	(34) Monosodium glutamate (aginamoto)	2922.42.20
	(35) Anthranilic acid and its salts	2922.43.00
	(36) Tilidine (INN) and its salts	2922.44.00
	(37) Amino acetic acid (glycine)	2922.49.10
	(38) N methyl taurine	2922.49.20
	(39) Para-amino-salicylic acid	2922.50.11
	(40) Methyl anthranilate	2922.50.12
	(41) Procaine hydrochloride	2922.50.13
	(42) Amino anisic acid anilide	2922.50.14
	(43) L-tyrosine (p-hydroxyphenylamine)	2922.50.15
	(44) Frusemide	2922.50.21
	(45) Aminodial	2922.50.22
	(46) N-acetyl anthranilic acid	2922.50.23
	(47) Domperidone	2922.50.24
105	Paper printed labels, paperboard printed labels.	
	(1) Printed paper tags	4821.10.10
	(2) Printed labels	4821.10.20
	(3) Other labels	4821.90.10
106	Paper self-adhesive tape.	4823.12.00
107	Paraffin wax	2712.20
108	Partially oriented yarn, polyester texturised yarn.	
	(1) Yarn of Polysters, partially oriented	5402.42.00
	(2) polyester texturised yarn.	5402.33.00
109	Pencil slats	4421.90.40
110	Petroleum jelly	2712.10
111	Phenols	2707.60.00
112	Phosphides, whether or not chemically defined.	
	(1) of copper	2848.00.10
	(2) of Zinc	2848.00.20
	(3) Other	2848.00.90
113	Phosphinates, phosphonates, etc.	
	(1) Calcium hypophosphite	2835.10.10

	(2) Magnesium hypophosphite	2835.10.20
114	Phosphoric ester and their salts.	
	(1) Glycerophosphoric acid	2919.00.10
	(2) Calcium glycerophosphate	2919.00.20
	(3) Iron glycerophosphate	2919.00.30
	(4) Sodium glycerophosphate	2919.00.40
	(5) Tricresylphosphate	2919.00.90
	(6) Other	2919.00.90
115	Photographic plates, films, paper and paper board	
	(1) Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper board or textiles; instant print film in the flat, sensitised, unexposed , whether or not in packs	3701
	(2) Photographic film in rolls, sensitised, unexposed, of any material other than paper, paper-board or textiles, instant print film in rolls, sensitised, unexposed	3702
	(3) Photographic paper, paper board and textiles sensitised, unexposed	3703
	(4) Photographic plates, film, paper, paperboard and textiles, exposed but not developed	3704
	(5) Photographic plates , film, exposed and developed , other than cinematographic film	3705
	(6) Colour paper developer, colour paper developer starter, colour paper bleach, colour paper stabilizer	
116	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels)	
	(1) Stamping foils	3212.10.00
	(2) Pigments in linseed oil, white spirit, or spirit of turpentine,	3212.90.10
	(3) Dyes and other colouring matter put up in forms or packings for retail sale	3212.90.20
	(4) Aluminium paste	3212.90.30
	(5) Other	3210.90.90
117	Pine Tar	2706.00.90
118	Plastic granules, plastic powder and master batches	
	(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(PVC)	3904
	(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 (Binders for pigments or inks, acrylic resins, polycrylate moulding powder , copolymers of acrylonitrile, and other acrylic polymers	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, resins	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	3912
	(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	3913
	(14) Ion-exchangers based on polymers of HSN heading Nos. 3901 to 3913, in primary forms	3914
	(15) Waste, chips, parings and scrap of plastics including recycled plastic	3915
	(16) Monofilament of which any cross sectional dimension exceeds 1MM, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked of plastics	3916
	(17) Other plates, sheets, film, foil and strip of plastic including rain gutters and rain guards for rubber trees	3921
	(18) Reprocessed plastic lumpsum chips	****
	(19) Reprocessed plastic granules	****
119	Polycarboxylic acids	
	(1) Oxalic acid	2917.11.10
	(2) Calcium oxalate	2917.11.20
	(3) Strontium oxalate	2917.11.30
	(4) Diethyl oxalate	2917.11.40
	(5) Adipic acid, its salts and esters	2917.12.00
	(6) Azelaic acid, sebacic acid, their salt and esters	2917.13.00
	(7) Maleic anhydride	2917.14.00
	(8) Maleic acid	2917.19.10
	(9) Malonic acid	2917.19.20
	(10) Succinic acid	2917.19.30
	(11) Ferrous fumerata	2917.19.40
	(12) Fumric acid	2917.19.50

	(13) Itaconic acid	2917.19.60
	(14) Ethoxy methylene malonate, diethyl malonate	2917.19.70
	(15) Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives. Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives.	2917.20.00
	(16) Dibutyl orthophthalates	2917.31.00
	(17) Dioctyl orthophthalates	2917.32.00
	(18) Dinonyl or didecyl orthophthalates	2917.33.00
	(19) Other esters of orthophthalatic acids	2917.34.00
	(20) Phthalic anhydride	2917.35.00
	(21) Terephthalic acid and its salts	2917.36.00
	(22) Dimethyl terephthalate	2917.37.00
	(23) Dibutyl phthalate	2917.39.10
	(24) Dioctyl phthalate	2917.39.20
	(25) Phthalic acid	2917.39.30
	(26) Dimethyl phthalate	2917.39.40
	(27) Trimellitic anhydride	2917.39.50
	(28) Isophthalic acid	2917.39.60
120	Polythene chips	****
121	Potassium dichromate.	2841.50.90
122	Precious metal ores and concentrates	2616
123	Prepared driers	3211.00.00
124	Prepared rubber accelerators; Compound plasticisers for rubber or plastics; Anti-oxidising preparations and other compound stabilisers for rubber or plastics	
	(1) Prepared rubber accelerators	3812.10.00
	(2) Compound plasticisers for rubber or plastics	3812.20
	(3) Anti-oxidants for rubber	3812.30.10
	(4) Softner for rubber	3812.30.20
	(5) Vulcanising agents for rubber	3812.30.30
	(6) Blowing agent	3812.30.90
125	Quaternary ammonium salts and hydroxides.	
	(1) Choline and its salts	2923.10.00
126	Radioactive chemical elements.	
	(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
127	Reaction initiators, reaction accelerators	
	(1) With nickel or nickel compounds as the active substance	3815.11.00
	(2) Platinum or palladium catalysts with a base of activated carbon	3815.12.10
128	Reducers and blanket wash/roller wash	****
129	Reprocessed plastic granules/lumps/chips used by plastic industries	****
130	Residual lyes from manufacturing of wood pulp.	
	(1) Lignin sulphonates	3804.00.10
	(2) Concentrated sulphate lye	3804.00.20
131	Resins	
	(1) Copal	1301.90.21
	(2) Dammar batu	1301.90.22
	(3) Other	1301.90.29
132	Retarders	****
133	Rosin and resin acids and derivatives.	
	(1) Gum rosin	3806.10.10
	(2) Salts of rosin, of resin acids or of derivatives of resin or resin acids, other than salts of rosin adducts	3806.20.00
	(3) Ester gums	3806.30.00
134	Rubber - natural, compounded, synthetic, reclaimed and other forms	
	(1) Natural rubber, balata, gutta percha	
	(a) Natural rubber latex, prevulcanized	4001.10.10
	(b) Natural rubber latex, other than prevulcanised	4001.10.20
	(c) Smoked sheets	4001.21.00
	(d) Technically specified natural rubber (TSNR)	4001.22.00
	(e) Havea	4001.29.10
	(f) Pale crepe	4001.29.20
	(g) Yeast brown crepe	4001.29.30
	(h) Oil extended natural rubber	4001.29.40
	(i) Balata, gutta -percha	4001.30.00
	(2) Synthetic rubber and factice derived from oils.	
	(a) Latex (Styrene - butadiene rubber (SBR) ; carboxylated styrene butadiene rubber (XSBR))	4002.11.00
	(b) Oil extended styrene butadiene rubber	4002.19.10

	(c) Styrene butadiene rubber with styrene content exceeding 50%	4002.19.20
	(d) Styrene butadiene styrene oil bound copolymer	4002.19.30
	(e) Butadiene rubber (BR)	4002.20.00
	(f) Isobutene - isoprene (butyl) rubber (IIR)	4002.31.00
	(g) Latex {chloroprene (chlorobutadiene) rubber (CR) }	4002.41.00
	(h) Isoprene rubber (IR)	4002.60.00
	(i) Ethylene - propylene- non-conjugated diene rubber (EPDM)	4002.70.00
	(j) Other Latex	4002.91.00
	(k) Factice (rubber substitute derived from oil)	4002.99.10
	(l) Tread rubber compound, bonding gum, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres;	4002.99.20
	(m) precured tread rubber	4002.99.90
	(3) Reclaimed rubber	4003.00.00
	(4) Waste,parings and scrap of rubber (other than hard rubber and powders and granules obtained therefrom)	4004.00.00
	(5) Compounded rubber, unvulcanised.	
	(a) Compounded with carbon black or silica	4005.10.00
	(b) Can sealing compound	4005.20.10
	(c) Plates , sheets and strip	4005.91
	(d) Granules of unvulcanised natural or synthetic rubber compounded , ready for vulcanisation	4005.99.10
	(e) Rubber compound	*****
	(f) Others	4005.99.90
	(6) Rods, tubes and profile shapes and articles of unvulcanised rubber	4006
	(7) Vulcanised rubber thread and cord	4007.00
	(8) Foam Rubber	****
	(9) Micro cellular rubber	4008.11.10
	(10) Latex adhesive	*****
	(11) Plates,sheets and strip of non-cellular rubber	4008.21
	(12) Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	4017.00.20
	(13) Vulcanizing solution	
135	Rubber processs oil / Mineral oil	2710.19.60
136	Rubber bands, blankets, bushes , gaskets, washers, rings, plugs and other seals	
	(1) Rubber bands	4016.99.20
	(2) Rubber threads/elastic thread	4016.99.30
	(3) Rubber blankets	4016.99.40

	(4) Rubber bushes	4016.99.60
	(5) Rubber ear plug	4016.99.70
	(6) Rubber gaskets, washers , rings (O-rings) , plugs and other seals	4016.93
137	Saturated acyclic monocarboxylic acids.	
	(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) manganese acetate	2915.29.30
	(g) ethyl acetate	2915.31.00
	(h) vinyl acetate	2915.32.00
	(i) n-Butyl acetate	2915.33.30
	(j) isobtyl 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 pinyll 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
138	Self-adhesive plates, sheets, film, strip of plastics.	
	(1) In rolls of width not exceeding 20cm	3919.10.00
	(2) Plastic stickers, whether or not printed, embossed, and or impregnated	3919.90.10
	(3) Cellulose adhesive tape	3919.90.20
	(4) Others	3919.90.90
139	Silicates; commercial alkali metal silicates	
	(1) of sodium	
	(a) sodium metasilicates	2839.11.00
	(b) other	2839.19.00
	(2) of potassium	2839.20.00
	(3) magnesium trisilicate	2839.90.10
	(4) Other	2839.90.90
140	Silicon dioxide	2811.22.00
141	Sodium dichromate.	2841.30.00
142	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash)	
	(1) Sodium hydroxide (caustic soda)	2815.11
	(2) Potassium hydroxide (caustic potash)	2815.20.00
143	Sodium Hypochlorite	
144	Soft Wood (Given as Annexure I)	
145	Sugars, Chemically pure, other than sucrose, lactose, maltose, glucose and fructose; Sugar ethers, sugar acetals and sugar esters and their salts	2940
146	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	2503
147	Sulphates of sodium, magnesium, manganese, aluminium, barium, chromium, nickel, , copper and zinc, Alums; Peroxosulphates (per-sulphates)	2833
148	Sulphides of non-metals	
	(1) carbon disulphide	2813.10.00
	(2) arsenic disulphide (artificial)	2813.90.10
	(3) commercial phosphorus trisulphide	2813.90.20

149	Sulphides, Polysulphides.	
	(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
150	Sulphites, thiosulphates	
	(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
151	Sulphonamides	
	(1) Sulphamethoxazole	2935.00.11
	(2) Sulphafurazole	2935.00.12
	(3) Sulphadiazine	2935.00.13
	(4) Sulphadimidine	2935.00.14
	(5) Sulphacetamide	2935.00.15
	(6) Sulphamethoxy pyridarine	2935.00.21
	(7) Sulphamethiazole	2935.00.22
	(8) Sulphamoxole	2935.00.23
	(9) Sulphamide	2935.00.24
	(10) Other sulphonamides	2935.00.90
152	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons.	
	(1) Benzene sulphonic acid	2904.10.10
	(2) 1,5 Napthalene disulphonic acid (Armsstrong'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 dintrobenzene	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
153	Sulphur, sublimed or precipitated, colloidal sulphur	
	(1) Sublimed Sulphur	2802.00.10
	(2) Precipitated Sulphur	2802.00.20
	(3) Colloidal Sulphur	2802.00.30
154	Sulphuric acid and anhydrides	2807.00.10
155	Synthetic organic colouring matter.	
	(1) Disperse dyes and preparations based thereon	
	(a) Disperse yellow 13 (duranol bril yellow 6 G)	3204.11.11
	(b) Disperse orange 11 (Duranol orange G)	3204.11.21
	(c) Disperse red 3 (serisol fast pink B)	3204.11.31
	(d) Disperse red 4 (celliton fast pink RF)	3204.11.32
	(e) Disperse red 9 (duranol red GN)	3204.11.33
	(f) Disperse violet 1 (duranol violet 2R)	3204.11.41
	(g) Disperse violet 4 (duranol brill violet B)	3204.11.42
	(h) Disperse violet 8 (duranol brill violet BR)	3204.11.43
	(i) Disperse blue 1 (duranol brill blue CB)	3204.11.51
	(j) Disperse blue 3 (duranol brill blue BBN)	3204.11.52
	(k) Disperse blue 5 (celliton fast blue FFB)	3204.11.53
	(l) Disperse blue 6 (celliton fast blue FFG)	3204.11.54
	(m) Disperse blue 14 (duranol brill blue G)	3204.11.55
	(n) Disperse blue 24 (duranol blue 2G)	3204.11.56
	(o) Disperse greens	3204.11.91
	(p) Disperse browns	3204.11.92
	(q) Disperse blacks	3204.11.93
	(r) Disperse brown mixtures	3204.11.94
	(s) Disperse grey mixtures	3204.11.95

	(t) Disperse black mixtures	3204.11.96
	(2) Azo dyes:	
	(a) Acid yellows	3204.12.11
	(b) Acid oranges	3204.12.12
	(c) Acid reds	3204.12.13
	(d) Acid violets	3204.12.14
	(e) Acid Blues	3204.12.15
	(f) Acid Greens	3204.12.16
	(g) Acid Brown	3204.12.17
	(h) Acid Blacks	3204.12.18
	(l) Other azo dyes	3204.12.19
	(3) Acid Greens (non-azo)	
	(a) Acid green 17 (solacet fast green 2 G)	3204.12.21
	(b) Acid green 27 (carbolan green G)	3204.12.22
	(c) Acid green 28 (carbolan brill green 5G)	3204.12.23
	(d) Acid green 38 (alizarine cyanine green 3G)	3204.12.24
	(e) Acid green 44 (alizarine cyanine green GWA)	3204.12.25
	(f) Other acid green (non-azo)	3204.12.29
	(4) Acid Black (non-azo)	
	(a) Acid black 2 (nigrosine)	3204.12.31
	(b) Acid black 48 (coomasie fast grey 3G)	3204.12.32
	(c) Other acid black (non-azo)	3204.12.39
	(5) Acid Blues 2, 14, 23, 25, 45, 51, 52 & 78 (non-azo)	
	(a) Acid blue 2 (alizarine brill blue PFN)	3204.12.41
	(b) Acid blue 14 (solacet fast blue 4 GI)	3204.12.42
	(c) Acid blue 23 (alizarin light blue 4 GI)	3204.12.43
	(d) Acid blue 25 (solway ultra blue B)	3204.12.44
	(e) Acid blue 45 (solway blue RN)	3204.12.45
	(f) Acid blue 51 (alizarine sky blue FFB)	3204.12.46
	(g) Acid blue 52 (alizarine light-5GL)	3204.12.47
	(h) Acid blue 78 (solway sky blue B)	3204.12.48
	(6) Acid Blues 93, 112, 127, 138, 140 and others (non-azo)	
	(a) Acid blue 93 (ink blue)	3204.12.51
	(b) Acid blue 112 (coomasie ultra sky SE)	3204.12.52
	(c) Acid blue 127 (Brill alizarine milling blue G)	3204.12.53

	(d) Acid blue 138 (carbolan blue B)	3204.12.54
	(e) Acid blue 140 (carbolan brill blue 2R)	3204.12.55
	(7) Mordant dyes	
	(a) Yellows	3204.12.61
	(b) Oranges	3204.12.62
	(c) Violets	3204.12.63
	(d) Blues	3204.12.64
	(e) Greens	3204.12.65
	(f) Browns	3204.12.66
	(g) Blacks	3204.12.67
	(h) Red II (Alinarine Red)	3204.12.68
	(l) Other mordant dyes	3204.12.69
	(8) Other non-azo acid dyes	
	(a) Acid yellows	3204.12.91
	(b) Acid Oranges	3204.12.92
	(c) Acid Red	3204.12.93
	(d) Acid Violets	3204.12.94
	(e) Acid Browns	3204.12.95
	(f) Other	3204.12.99
	(9) Basic dyes and preparations based thereon	
	(a) Basic azo dyes	3204.13.10
	(b) Basic yellow (non-azo)	
	(l) Yellow 2 (auramine O)	3204.13.21
	(ii) Others	3204.13.29
	(c) Basic Red (non-azo)	
	(l) Red 1 (rhodamine 6G)	3204.13.31
	(ii) Other	3204.13.39
	(d) Basic Violet (non-azo)	
	(l) Violet 1 (methyl violet)	3204.13.41
	(ii) Violet 10 (rhodamine B)	3204.13.42
	(iii) Violet 14 (magenta)	3204.13.43
	(iv) Other	3204.13.49
	(e) Basic Blue (non-azo)	
	(l) Blue 9 (methylene blue)	3204.13.51
	(ii) Blue 16 (victoria blue B)	3204.13.52

	(iii) Other	3204.13.59
	(f) Basic Green (non-azo)	
	(l) Green 4 (malachite green)	3204.13.61
	(ii) Other	3204.13.69
	(g) Other non-azo basic dyes	
	(l) Basic Oranges	3204.13.91
	(ii) Basic Browns	3204.13.92
	(iii) Basic Black	3204.13.93
	(iv) Other	3204.13.99
	(10) Direct dyes and preparations based thereon	
	(a) Direct Yellow (azo)	
	(i) Yellow 12 (chrysophenine G)	3204.14.11
	(ii) Other	3204.14.19
	(b) Direct Red (azo)	
	(i) Congo red	3204.14.21
	(ii) Other	3204.14.29
	(c) Direct Blue (azo)	
	(i) Blue 1 (sky blue FF)	3204.14.31
	(ii) Other	3204.14.39
	(d) Direct Oranges (azo)	3204.14.40
	(e) Direct greens (azo)	3204.14.50
	(f) B3079Direct browns (azo)	3204.14.60
	(g) Direct blacks (azo)	3204.14.70
	(h) Direct Dyes (non-azo)	
	(l) Yellow	3204.14.81
	(ii) Orange	3204.14.82
	(iii) Red	3204.14.83
	(iv) Violets	3204.14.84
	(v) Blues	3204.14.85
	(vi) Greens	3204.14.86
	(vii) Browns	3204.14.87
	(viii) Blacks	3204.14.88
	(ix) Other direct dyes (non-azo)	3204.14.89
	(11) Vat dyes (including those usable in that state as pigments) and preparations based thereon	
	(a) Vat Yellow	

	(I) Vat Yellow:(GC)	3204.15.11
	(ii) Vat yellow 4 (indanthrene) golden yellow GK)	3204.15.12
	(iii) Others	3204.15.19
	(b) Vat Orange	
	(I) Vat orange 3 (brill orange RK)	3204. 15.21
	(ii) Vat orange 15 (golden orange 3G)	3204.15.22
	(iii) Other	3204.15.29
	(c) Vat Red	
	(I) Vat Red (brill pink)	3204.15.31
	(ii) Other	3204.15.39
	(d) Vat Violet:	
	(I) Vat Violet 1 (Brill violet 2R)	3204.15.41
	(ii) Vat Violet 3 (Magenta B)	3204.15.42
	(iii) Other	3204.15.49
	(e) Vat Blue	
	(I) Vat blue 1 (synthetic indigo)	3204.15.51
	(ii) Vat blue 4	3204.15.52
	(iii) Vat blue 5 (blue 2B)	3204.15.53
	(iv) Vat blue 6 (blue BC)	3204.15.54
	(v) Vat blue 20 (dark blue 30)	3204.15.55
	(vi) Vat blue 29 (indanthrene brill blue 4G)	3204.15.56
	(vii) Vat blue 43 (carbazole blue)	3204.15.57
	(viii) Reduced Vat Blues	3204.15.58
	(ix) Other	3204.15.59
	(f) Vat green	
	(I) Vat green 1 (indanthrene Brill green BFFB)	3204.15.61
	(ii) Vat green 2 (indanthrene Brill green GG)	3204.15.62
	(iii) Vat green 4 (indanthrene Brill green 3B)	3204.15.63
	(iv) Vat green 9 (Black BB)	3204.15.64
	(v) Other	3204.15.69
	(g) Vat brown	
	(I) Vat brown 1 (brown BR)	3204.15.71
	(ii) Vat brown 3 (brown RGR)	3204.15.72
	(iii) Vat brown 5 (brown RRD, G)	3204.15.73
	(iv) Other	3204.15.79

	(h) Vat Black	
	(l) B3098Vat black 9 (black RB)	3204.15.81
	(ii) Vat black 25 (olive T)	3204.15.82
	(iii) Vat black 27 (olive R)	3204.15.83
	(iv) Vat Black 29 (grey BG)	3204.15.84
	(v) B3144Other	3204.15.89
	(l) Solubilised vat yellows	3204.15.91
	(j) Solubilised vat oranges	3204.15.92
	(k) Solubilised vat reds	3204.15.93
	(l) Solubilised vat violets	3204.15.94
	(m) Solubilised vat blues	3204.15.95
	(n) Solubilised vat greens	3204.15.96
	(o) Solubilised vat blacks	3204.15.97
	(12) Reactive dyes and preparations based thereon	
	(a) Yellows	3204.16.10
	(b) Oranges	3204.16.20
	(c) Reds	3204.16.30
	(d) Violets	3204.16.40
	(e) Blues	3204.16.50
	(f) Greens	3204.16.60
	(g) Browns	3204.16.70
	(h) Blacks	3204.16.80
	(l) Other	3204.16.90
	(13) Pigments and preparations based thereon	
	(a) Pigments yellow	
	(l) Yellow 1 (hansa yellow)	3204.17.11
	(ii) Other	3204.17.19
	(b) Pigment oranges	3204.17.20
	(c) Pigments red	
	(l) Toluidine red	3204.17.31
	(ii) Other	3204.17.39
	(d) Pigment violets	3204.17.40
	(e) Pigment blues	
	(l) Blue 15 (Pthalovyanine Blue)	3204.17.51
	(ii) Other	3204.17.59

	(f) Pigment Greens	
	(l) Green 7 (Pathalovyanine Green)	3204.17.61
	(ii) Other	3204.17.69
	(g) Pigment brown	3204.17.70
	(h) Pigment blacks	3204.17.80
	(14) Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	
	(a) Azoic coupling components 2,4,5,7,8, 13	
	(l) Azoic coupling component 2 (naphthol AS)	3204.19.11
	(ii) Azoic coupling component 4 (Naphthol AS-BO)	3204.19.12
	(iii) Azoic coupling component 5 (Naphthol ASG)	3204.19.13
	(iv) Azoic coupling component 7 (Naphthol ASSW)	3204.19.14
	(v) Azoic coupling component 8 (Naphthol ASTR)	3204.19.15
	(vi) Azoic coupling component 13 (Naphthol ASSG)	3204.19.16
	(b) Azoic coupling components 14,15, 17, 18, 20 and others	
	(i) Azoic coupling component 14 (Naphthol ASPH)	3204.19.21
	(ii) Azoic coupling component 15 (Naphthol ASLB)	3204.19.22
	(iii) Azoic coupling component 17 (Naphthol ASBS)	3204.19.23
	(iv) Azoic coupling component 18 (Naphthol ASD)	3204.19.24
	(v) Azoic coupling component 20 (Naphthol ASOL)	3204.19.25
	(vi) Other	3204.19.29
	(c) Azoic diazo Components 1, 2, 3, 4, 5, 6, 10, 11	
	(l) Azoic diazo Component 1 (fast bordeaux GP base)	3204.19.31
	(ii) Azoic diazo component 2 (fast orange G/GC base)	3204.19.32
	(iii) Azoic diazo component 3 (fast scarlet GGIGGS base)	3204.19.33
	(iv) Azoic diazo component 4 (fast garment GBC base)	3204.19.34
	(v) Azoic diazo component 5 (fast red B base)	3204.19.35
	(vi) Azoic diazo component 6 (fast orange GR base)	3204.19.36
	(vii) Azoic diazo component 10 (fast red R base)	3204.19.37
	(viii) Azoic diazo component 11 (fast red TR base)	3204.19.38
	(d) Azoic diazo components 12, 13, 20, 24, 32, 41, 48 and others	
	(l) Azoic diazo components 12 (fast scarlet G base)	3204.19.41
	(ii) Azoic diazo components 13 (fast scarlet R base)	3204.19.42
	(iii) Azoic diazo components 20 (fast blue BB base)	3204.19.43
	(iv) Azoic diazo components 24 (fast blue RR base)	3204.19.44
	(v) Azoic diazo components 32 (fast red KB base)	3204.19.45

	(vi) Azoic diazo components 41 (fast violet B base)	3204.19.46
	(vii) Azoic diazo components 48 (fast blue B base)	3204.19.47
	(viii) Other azoic diazo components	3204.19.49
	(e) Azoic colours	
	(i) Yellow	3204.19.51
	(ii) Orange	3204.19.52
	(iii) Reds	3204.19.53
	(iv) Violets	3204.19.54
	(v) Blues	3204.19.55
	(vi) Greens	3204.19.56
	(vii) Browns	3204.19.57
	(viii) Blacks	3204.19.58
	(ix) Other	3204.19.59
	(f) Sulphur based colouring matters	
	(i) Yellow	3204.19.61
	(ii) Orange	3204.19.62
	(iii) Reds	3204.19.63
	(iv) Blues	3204.19.64
	(v) Greens	3204.19.65
	(vi) Browns	3204.19.66
	(vii) Blacks	3204.19.67
	(viii) Other	3204.19.69
	(g) Solvent based colouring matters	
	(i) Yellow	3204.19.71
	(ii) Orange	3204.19.72
	(iii) Reds	3204.19.73
	(iv) Violets	3204.19.74
	(v) Blues	3204.19.75
	(vi) Greens	3204.19.76
	(vii) Browns	3204.19.77
	(viii) Blacks	3204.19.78
	(ix) Other	3204.19.79
	(h) Food colouring matters	
	(i) Yellow 3 (Sunset yellow)	3204.19. 81
	(ii) Yellow 4 (Tartrazine)	3204.19. 82

	(iii) Red 5 to 8 (Poncean)	3204.19. 83
	(iv) Red 9 (Amaranth)	3204.19. 84
	(v) Oranges	3204.19. 85
	(vi) Violets	3204.19. 86
	(vii) Greens	3204.19. 87
	(viii) Browns	3204.19.88
	(ix) Other	3204.19. 89
	(15) Synthetic organic products of a kind used as fluorescent brightening agents	
	(a) Optical whitening agents	3204.20.10
	(b) Other	3204.20.90
	(16) Master batches and pigment	****
156	Synthetic organic tanning substances.	3202.10.00
157	Tanning extracts of vegetable origin.	
	(1) Quebracho extract	3201.10.00
	(2) Wattle extract	3201.20.00
	(3) Gambier extracts	3201.90.10
	(4) Myrobalan fruit extract	3201.90.20
	(5) Gallotanic acid (Tannin digalic acid)	3201.90.30
158	Tin ores and concentrates	2609
159	Titanium ores and concentrates	2614
160	Titanium oxides.	
	(1) Titanium dioxide	2823.00.10
	(2) Other	2823.00.90
161	Toluole	2707.20.00
162	Trisodium phosphate	****
163	Tungsten ores and concentrates	2611
164	Unsaturated acyclic monocarboxylic acids.	
	(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
165	Uranium or thorium ores and concentrates	2612
166	Vegetable alkaloids,natural or reproduced by synthesis and their salts	
	(1) Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN), and thebaine; salts thereof	2939.11.00
	(2) Quinine alkaloides	2939.21.10
	(3) Quinine hydrochloride	2939.21.20
	(4) Quinine sulphate	2939.21.30
	(5) Chloroquine phosphate	2939.21.40
	(6) Caffeine and its salts	2939.30.00
	(7) Ephedrine alkaloides	2939.41.10
	(8) Ephedrine hydrochloride	2939.41.20
	(9) Pseudoephedrine (INN) and its salts	2939.42.00
	(10) Cathine (INN) and its salts	2939.43.00
	(11) Fenetyline (INN) and its salts	2939.51.00
	(12) Ergometrine (INN) and its salts	2939.61.10

	(13) Ergotamine (INN) and its salts	2939.62.10
	(14) Lysergic acid and its salts	2939.63.00
	(15) Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamineecemate; salts, esters and other derivatives thereof	2939.91.00
167	Vegetable waxes, Bees wax	
	(1) Vegetable waxes	1521.10
	(2) Bee waxes	1521.90.10
	(3) Shellac wax	1521.90.20
168	Water treatment chemicals	3824.90.22
169	Wood tar, wood tar oils.	
	(1) Wood tar	3807.00.10
	(2) Wood tar oils	3807.00.20
170	Xylol	2707.30.00
171	Zinc ores and concentrates	2608
172	Zinc Oxides , Zinc peroxides and hydroxides	2817.00
173	Zinc stearate, Calcium stearate, calcium nitrate, aluminium stearate, curing agents, dieumyl peroxide, mineral rubber, peptisor, pre-vulcanised inhibitor, residual wax oil, rubber pigments, DEG/DOP , Dispersal - F, precipitated silica, whiting powder and wood rosin	
	<i>(1) Zinc stearate</i>	****
	<i>(2) Calcium stearate</i>	****
	<i>(3) Aluminium stearate</i>	****
	<i>(4) Precipitated Silica</i>	3824.90.25
	<i>(5) Dieumyl peroxide</i>	****
	<i>(6) Mineral rubber</i>	****
	<i>(7) Peptisor</i>	****
	<i>(9) Salts for curing or salting</i>	3824.90.16
	<i>(10) Surface tension reducing agents</i>	3824.90.17
	<i>(11) Dispersal F</i>	3202.90.90
	<i>(12) Calcium nitrate</i>	2834.29
	<i>(13) Pre-vulcanised inhibitor</i>	****
	<i>(14) Residual wax oil</i>	****
	<i>(15) Rubber pigments</i>	****
	<i>(16) DEG/DOP</i>	****
	<i>(17) Whiting powder</i>	****
	<i>(18) Wood rosin</i>	****

174	Packing materials of all kinds, articles for conveyance or packing of goods of plastics, wood, paper, glass, jute; cartons, boxes and their waste, sacks and bags	
	(1) Boxes, cases, crates and similar articles of plastics	
	(a) Plastic containers for audio or video cassettes, cassette tapes, floppy discs and similar articles	3923.10.10
	(b) Watch-box, jewellery box and similar containers of plastics	3923.10.20
	(c) Insulated wire	3923.30.10
	(d) Packing for accommodating connectors	3923.10.40
	(e) Pet bottles	
	(2) Sacks and bags (including cones) of plastics	
	(a) Sacks and bags (including cones) of polymers of ethylene	3923.21.00
	(b) Sacks and bags (including cones) of poly (vinyl chloride)	3923.29.10
	(c) Other	3923.29.90
	(3) Carboys, bottles, flasks and similar articles of plastics including PET preforms	3923.30
	(4) Spools, cops, bobbins and similar supports of plastics	3923.40.00
	(5) Stoppers, lids, caps and other closures plastics	3923.50
	(6) Cartons, Boxes and their waste	
	(a) Corrugated paper or paper board	
	(i) Boxes	4819.10.10
	(ii) Other	4819.10.90
	(b) Non-corrugated paper or paper board	
	(i) cartons, boxes, cases intended for the packing of match sticks	4819.20.10
	(ii) Boxes	4819.20.20
	(iii) other	4819.20.90
	(c) Sacks and bags made of paper	4819.30.00
	(d) Other packing containers including record sleeves made of corrugated paper or paperboard	4819.50.10
	(d) Packing cases, boxes, crates, drums and similar packings; Cable-drums of wood	4415.10.00
	(7) Sacks and bags, of a kind used for packing of goods.	
	(a) Jute bagging for raw cotton	6305.10.10
	(b) Jute corn (grains) sacks	6305.10.20
	(c) Jute hessian bags / cloth	6305.10.30
	(d) Jute sacking bags	6305.10.40
	(e) Jute wool bags	6305.10.50

	(f) Plastic coated or paper-cum-polythene lined jute bags, sacks and Printed Wrappers	6305.10.60
	(g) Paper laminated hessain jute	6305.10.70
	(h) Jute soil savers	6305.10.80
	(i) Other jute bags	6305.10.90
	(j) Sacks and bags of cotton	6305.20.00
	(k) Flexible intermediate bulk containers of man-made textile materials	6305.32.00
	(l) Other , of polyethylene or polypropylene strip or the like	6305.33.00
	(8) Bituminised materials used in packing of goods, Cellophane tapes, Empty barrels and drums, Empty tins, jute twine, packing cases including planks, rafters, battens which when assembled together form packing cases, palm leaf mats, paper gum tapes, plastic tapes, tie ribbon, polythene(plastic tins, bags and covers of all sizes and varieties), Thermocol, Tin containers and tin seals, wood wool, core pipe, BOPP tape, packing clip, packing strap and plastic plugs	
	(9) Stoppers, caps and lids.	
	(a) of plastics	3923.50.10
	(b) of glass	7010.20.00
	(c) Crown corks	8309.10.00
	(d) Corks and stoppers	4503.10.00
	(e) Pilfer proof caps for packaging, all sorts, with or without washers or other fittings of cork, rubber, polyethylene or any other material	8309.90.10
	(f) Aluminium caps, seals capsules and closures	8309.90.20
	(g) Other seals	8309.90.90
	(h) of rubber	4016.99.80
	(10) Polymers of ethylene in primary forms	
	(a) Linear Low Density Polyethylene(LLDPE/LDPE)	3901.10.10
	(b) HDPE	3901.10.90
	(c) Other Polyethylene	3901.20.00
	(d) Ethylene-vinyl acetate copolymers	3901.30.00
	(e) Linear Medium Density Polyethylene(LMDPE)	3901.90.10
	(f) Other	3901.90.90
175	Any other industrial inputs as may be notified by Government	****

Annexure 1

Soft Wood

(See serial Number 144 of the List A under the Third Schedule)

SI. No	Local Name	Botanical Name

Plywood Category		
1	Vella Pine	<i>Vateria indica</i>
2	Kurangadi / Narivenga / Mundani	<i>Acrocarpus Fraxinifolius</i>
3	Karanjali / Kalpine	<i>Dipterocarpus indicus</i>
4	Kulamavu / Kulirmavu / Uuravu	<i>Machilus macrantha (Persea macrantha)</i>
5	Paali	<i>Palaquim ellipticum</i>
6	Thelli pine / Pantha pine	<i>Canarium / Strictum</i>
7	Kolavu	<i>Hardwickia / Kingioderdrum pinnatum</i>
8	Maavu	<i>Mangifera indica</i>
9	Chandana vempu	<i>Cedrela toona</i>
10	Poon / Punna / Punnapa	<i>Calophyllum inophyllum (c.tomentosum)</i>
11	Vedippilaavu / Mullampaali	<i>Cullenia / Excelsa</i>
12	Cheru	<i>Holigarna Aarnotiana</i>
13	Pothondi / Perumthondi	<i>Sterculia alata</i>
14	Cheeni	<i>Tetrameles nudiflora</i>
15	Nedunaar	<i>Polyarthia / fragrans</i>
16	Vallabham / Varanga	<i>Carallia brachiata</i>
17	Chorapine	<i>Myristica attenuata</i>
18	Nenmeni vaaka	<i>Albizia lebbek</i>
19	Chemmaram	<i>Amoora rohituka (aphanamixis polystachya</i>
20	Cheru konna	<i>Petros permum diversitolium</i>
21	Mullilam	<i>Zanthoxylum rhetsa</i>
22	Neermaruthu	<i>Terminalia arjuna</i>
23	Peenaari	<i>Sterculia foetida</i>
24	Kumbil	<i>Gmelina arborea</i>
25	Veembu	<i>Kydia calycina</i>
26	Njaaval	<i>Eugenia jambolana</i>
27	Kattu nelli	<i>Garuga pinnata</i>
28	Vakka	<i>Sterculia villosa</i>
29	Thavala, pambara kumbil	<i>Trewia polycarpa</i>
Matchwood category		
1	Aspin / Kanala / Naashakam	<i>Evodia roxburghiana</i>
2	Elavu / poola	<i>Bombox malabaricum</i>
3	Matti / Perumaram	<i>Ailanthus malabarica</i>
4	Paala / Mukkambaala	<i>Alstonia scholaris</i>

5	Murikku	<i>Erythrina stricta</i>
6	Vaaka (kunnivaaka)	<i>Albizia odoratissima</i>
Bobbinwood category		
1	Vellagil	<i>Dysoxylum malabaricum</i>
2	Manjakkadavu	<i>Adina corditolia</i>
Pencil wood category		
1	Vengotta	<i>Lophopetalum wightianum</i>
2	Peramtholi / Poochakkadanva	<i>Hymenodictyon excelsum</i>
3	Aattu thekku / Kadambu	<i>Anthocephalus cadamba</i>
Packing case wood		
1	Kaara / Bhadraksham	<i>Elaeocarpus serratus</i>
2	Ambazham	<i>Spondias pinnata</i>
3	Aaval	<i>Holoptelia integrifolia</i>
4	Udhi	<i>Lanea grandis</i>
5	Arayanjali	<i>Antiaris toxicaria</i>
6	Malavepu	<i>Melia dubia</i>
7	Vatta / Uppathi	<i>Macranga peltata</i>
8	Rubber	<i>Hevea braziliensis</i>

APPENDIX

RULES OF INTERPRETATION OF SCHEDULES

The commodities in the schedules are allotted with Code Numbers, which are developed by the International Customs Organisation as Harmonised System of Nomenclature (HSN) and adopted by the Customs Tariff Act, 1975. However, there are certain entries in the schedules for which HSN Numbers are not given.

Those commodities which are given with HSN Number should be given the same meaning as given in the Customs Tariff Act, 1975. Those commodities, which are not given with HSN Number, should be interpreted, as the case may be, in common parlance or commercial parlance. While interpreting a commodity, if any inconsistency is observed between the meaning of a commodity without HSN Number and the meaning of a commodity with HSN Number, the commodity should be interpreted by including it in that entry which is having the HSN Number.

HSN Numbers are allotted in the Schedules either in four digits or in six digits or in eight digits. The four digit numbers indicate the heading in the HSN classification, six digit numbers indicate the sub-heading and the eight digit numbers indicate the specific commodity number. While interpreting the commodities in the Schedules, the following guidelines may be followed:

- i. The Commodities which are given four digit HSN Number shall include all those commodities coming under that heading of the HSN.
- ii. The commodities which are given six digit HSN Number shall include all those commodities coming under that sub-heading of the HSN.
- iii. The commodities which are given eight digit HSN Number shall mean that commodity which bears that HSN Number.

iv. As an exception to the above rules, there are certain entries in the Schedules, which bear the eight digit numbers but the four digit heading numbers of such commodities are given for some other commodities mentioned elsewhere. In such cases, the four digit heading shall include only those commodities under that heading excluding that commodity for which the eight digit numbers are given. Similar cases are available in the case of six digit numbers also. In such cases the above principle shall apply *mutatis mutandis*.

v. Where the term " is used in sub-entries or in sub-sub-entries, it could be construed by using the doctrine of *ejusdem generis*. (When specific words are followed by general words, the general words should be interpreted as having the meaning identical to the meaning attributed to the specific words)

vi. Commodities given under various entries are clarified as follows :

1. Entry 1 in the First Schedule includes only agricultural implements manually operated or animal driven. It does not include agricultural implements given in Entry 1 and tools given in entry 129 in the Third Schedule.
2. Sub-entry (1) of Entry 2 of First Schedule includes crutches, surgical belts, trusses, splints and other fracture appliances. Sub Entry (3) of Entry 2 in the First Schedule does not include artificial teeth and dental fittings under sub-entry (25) of entry 36 of third schedule and life saving devices given under entry 79 of the Third Schedule.
3. Sub-entry (3) of Entry 3 of the First Schedule includes only solvent extracted variety used solely as aquatic feed, poultry feed, cattle feed and their supplements. Any variety of oil cake of cottonseed will come under this sub-entry. This sub-entry does not include oil cakes, which is not of solvent extracted variety given under Entry 93 of Third Schedule and the tamarind seed and powder given under entry 126 of Third Schedule.
4. Printed books in sub-entry (1) (a) of entry 5 of First Schedule and Printed materials in sub-entries (1) and (5) of entry 100 of Third Schedule also means goods reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
5. Breads of all kinds under entry 6 of first schedule does not include crisp bread, ginger bread and pizza bread.
6. Entry 7 of first schedule means brooms and brushes used exclusively for cleaning floors and toilets and does not include brushes used for any other purpose like painting.
7. Entry 12 of first schedules include seed quality of the grains given thereunder and does not include goods given under entry 44 of first schedule.
8. Entry 14 of the First Schedule means only cotton and silk yarn in hank form and does not include goods given under sub-entries (6) and (7) of entry 143 of Third Schedule.
9. Sub-entry (1) of entry 15 of the First Schedule does not include grated or powdered cheese, processed cheese not grated or powdered, blue-veined cheese and other varieties of cheese.
10. Fishnets under sub-entries (1) and (2) of entry 18 of First Schedule does not include fish landing nets used as sports goods under subentry (3) of entry 121 of third schedule. Similarly, sub-entry (7) of entry 18 of first schedule does not include fishing rods, fishhooks and other fishing tackle used as sports goods under sub-entry (3) of entry 121 of Third Schedule.
11. Sub-entry (2) of entry 19 of the First Schedule does not include condensed milk.
12. Entry 20 of first schedule covers only live trees and goods of a kind commonly supplied by nursery gardeners and florists for planting or for ornamental use.
13. Entry 21 of first schedule includes only fresh fruits and vegetables, which are neither processed nor preserved. Preserved or processed vegetables and fruits shall come under entry 84 of third schedule.

14. Fresh or chilled fish under sub-entry (8) of entry 31 of first schedule does not include frozen fish, which is under sub-entry (8) of entry 84 of Third Schedule.
15. Sub-entry (15) of entry 31 of first schedule does not include any goods manufactured out of animal hair or any goods of which animal hair forms part of.
16. Sub-entry (3) of entry 49 of first schedule means refined sugar containing added flavouring or colouring matter and sold as sugar and does not include any product of sugar.
17. Sub-entry (1) (e) of entry 3 of third schedule does not include Aluminium structures such as doors, windows and their frames and thresholds for doors.
18. Sub-entry (8) (k) of entry 3 of third schedule does not include Iron or Steel structures such as doors, windows and their frames and thresholds for doors.
19. Sub-entries (2) (f) and (2) (g) of entry 10 of third schedule do not include cushion covers including silk cushion covers and other furnishing articles made up of any material.
20. Cotton waste under sub-entry (3) of entry 29 of third schedule includes cotton yarn waste and garnetted stock.
21. Cotton coated fabrics (rexin) under entry 30 of third schedule means textile fabrics impregnated, coated, covered or laminated with plastics.
22. Entry 32 of third schedule means crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand,) whatever their composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:
 - (1) decantation
 - (2) de-salting
 - (3) dehydration
 - (4) stabilisation in order to normalise the vapour pressure
 - (5) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure.
 - (6) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned processes.
 - (7) any other minor process (including addition of pour point depressants or flow improvers) which does not change the essential character of the substance.
23. Entry 36 in third schedule does not include food or beverages such as dietetic, diabetic or fortified foods, food supplements, tonic beverages, aqueous distillates or aqueous solutions of essential oils suitable for medicinal use, soaps or other products containing added medicaments, and blood albumin not prepared for therapeutic or prophylactic uses.
24. Sub-entry (10) (a) of entry 36 of third schedule includes natural and synthetic camphor.
25. Entry 38 of the third schedule includes only the edible grade of vegetable oils. Non-edible grade of vegetable oils will come under entry 138 of third schedule. However, sub-entry (8) of entry 38 of third schedule includes all varieties of coconut oil.
26. Sub-entry (2) (a) of entry 44 of third schedule applies to the following goods:
 - (i) Sodium Nitrate, whether or not pure

- (ii) Ammonium Nitrate, whether or not pure.
- (iii) Double salts (whether or not pure) of ammonium sulphate and ammonium nitrate.
- (iv) Ammonium Sulphate, whether or not pure.
- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate. Some mixtures of calcium nitrate and ammonium nitrate may be sold as calcium nitrate fertiliser.
- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate. This product is obtained by treating dolomite with nitric acid.
- (vii) Calcium cyanamide, whether or not pure or treated with oil.
- (viii) Urea (diamide of carbonic acid) whether or not pure.
- (ix) Mixtures of the above.

27. Sub-entry (2) (b) of entry 44 of third schedule applies to the following goods:

- (i) Superphosphates (single, double or triple)
- (ii) Basic slag which is a by-product of the manufacture of steel from phosphatic iron in basic furnaces or converters
- (iii) Natural phosphates
- (iv) Calcium hydrogenorthophosphates containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product
- (v) Mixtures of the above.

28. Sub-entry (2) (c) of entry 44 of third schedule applies to the following goods:

- (i) Crude natural potassium salts
- (ii) Potassium chloride whether or not pure but not including cultured crystals
- (iii) Potassium sulphate whether or not pure
- (iv) Magnesium potassium sulphate, whether or not pure
- (v) Mixtures of the above

29. sub-entry (2) (d) of entry 44 of third schedule applies to the following goods:

- (i) Ammonium dihydrogenorthophosphate (mono ammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof
- (ii) Composite and complex fertilisers (other than separate chemically defined compounds)
- (iii) All other fertilisers (other than separate chemically defined compounds); for example
 - (a) Mixtures of fertilising substances (ie. those containing nitrogen, phosphorus or potassium) with non-fertilising substances, eg. Sulphur.,
 - (b) Natural potassic sodium nitrate fertiliser, a natural mixture of sodium nitrate and potassium nitrate,
 - (c) Mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers.

30. Entry 46 of third schedule means mattresses made out of coir fibre or where coir fibre forms the major part of the mattress. It does not include mattresses made out of rubber or of plastic or of any

other material.

31. In entry 59 of third schedule, the term ' goods' covers the following knitted or crocheted goods, without distinction between those for women or girls and those for men or boys:

(i) panty hose and tights

(ii) Stockings and socks (including ankle socks)

(iii) Under stockings

(iv) Sockettes intended to protect the feet or toes of stocking from friction or wear

(v) Unfinished stockings, socks etc., of knitted or crocheted fabric, provided they have the essential character of the finished article.

32. Entry 65 of third schedule does not include optical fibre cables. This entry covers electric wire, cable and other conductors (eg. braids, strip, bars) used as conductors in electrical machinery, apparatus or installation provided they are insulated. Subject to this condition, the entry includes wiring for interior work or for exterior use (eg. under ground or aerial wires or cables). These goods vary from very fine insulated wire to thick cables of more complex types. This entry covers, *interalia*,

(a) lacquered or enamelled wire, usually very thin and mainly used for coil windings,

(b) anodised, etc., wire,

(c) telecommunications wires and cables including data transmission wires and cables,

(d) insulated aerial cables,

(e) cables for permanent long distance Connections,

(f) armoured underground cables with anti-corrosive sheathing. Wire, cables etc., remain classified in this entry if cut to length or fitted with connectors (eg. plugs, sockets, lugs, jacks, sleeves or terminals) at one or both ends.

33. Entry 67 of third schedule means electrical insulators other than insulating fittings (other than insulators) for electrical machinery, appliances or equipments.

34. Entry 85 of third schedule includes only crude mica, mica rifted into sheets or splittings and mica powder and waste. It does not include laminated board of sheet of all varieties and description including expanded polystyrene of all kinds of mica, sunmica, formica, decolam; worked mica and articles of mica including agglomerated or reconstituted mica, whether or not on a support of paper, paper board or other materials.

35. Entry 101 of third schedule does not include developers consisting of a toner (a mixture of carbon black and thermo plastic resins) compounded with a carrier (grains of sand coated with ethylcellulose), used in photocopying machines.

36. Entry 102 of third schedule means dried leguminous vegetables, shelled, whether or not skinned or split.

37. Sewing machines under entry 113 of third schedule includes electric sewing machines with a built-in electric motor.

38. Sub-entries (3) to (6) of entry 128 of third schedule means manufactured tea.

39. Sub-entry (1) of entry 131 of third schedule means tractors for agricultural or forestry work, road tractors, heavy-duty tractors for constructional engineering work, winch tractors etc.

40. Sub-entry (1) of entry 134 of third schedule includes all types of typewriters other than electronics typewriters of sub-entry (1) (b) of entry 69 of third schedule.

41. sub-entry (1) Of 135 of third schedule includes all types of umbrellas including garden umbrellas, beach umbrellas, ceremonial umbrellas and similar other umbrellas.

42. ' motor vehicles, in entry 136 of third schedule means the motor vehicles purchased by a dealer and registered under the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and used the same for a minimum period of fifteen months subsequent to the registration.

43. The goods given in List A to third Schedule as ' inputs and Packing Materials' shall attract the rate of tax applicable to third schedule regardless to the purpose for which such goods have been purchased.

24. *Validation.*— anything contained in any other provisions of this Act, or any judgment, decree or order of any Court or Tribunal, where the rate of tax in respect of any goods has been enhanced as a result of the amendments made under the Kerala Value Added Tax (Amendment) Act, 2005, such enhanced rate of tax shall be applicable from the date of such amendment and where such rate has been reduced, it shall be deemed to have come into force on the first day of April, 2005 provided that where any dealer had collected the tax at a higher rate, such collection shall be deemed to have been validly made and the tax so collected shall be paid over to Government.