

GOVERNMENT OF MAHARASHTRA
FINANCE DEPARTMENT

Mumbai: 29th June 2017

Notification No.1/2017-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R.104/ Taxation- 1.-In exercise of the powers conferred by sub-section (1) of section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Maharashtra Government, on the recommendations of the Council, hereby notifies the rate of the state tax of-

- (i) 2.5 per cent. in respect of goods specified in Schedule I,
- (ii) 6 per cent. in respect of goods specified in Schedule II,
- (iii) 9 per cent. in respect of goods specified in Schedule III,
- (iv) 14 per cent. in respect of goods specified in Schedule IV,
- (v) 1.5 per cent. in respect of goods specified in Schedule V, and
- (vi) 0.125 per cent. in respect of goods specified in Schedule VI
- (vii) 0.125 per cent. in respect of goods specified in Schedule VI, 235[and]
- 236[(vii) 0.75 per cent. in respect of goods specified in Schedule VII]

appended to this notification (hereinafter referred to as the “said Schedules”), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

Schedule I - 2.5%

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
110 [1.	0202,0203,0204, 0205,0206,0207, 0208,0209,0210	All goods [other than fresh or chilled] ²³⁷ [, pre-packaged and labelled]
110 [2.	187 [0303,0304, 0305,0306,0307, 0308,0309]	All goods [other than fresh or chilled] ²³⁷ [, pre-packaged and labelled]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
3.		111 [Omitted]
4.		111 [Omitted]
5.		111 [Omitted]
6.		111 [Omitted]
7.	0401	Ultra High Temperature (UHT) milk
8.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]
9.	0403	188 [Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa]
236[9A.	0403	Curd, Lassi, Butter milk, pre-packaged and labelled]
10.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
11.	0406	Chena or paneer ²³⁸ [, pre-packaged and labelled]
12.	0408	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.
13.	0409	Natural honey ²³⁸ [, pre-packaged and labelled]
14.	0410	189 [Insects and other edible products of animal origin, not elsewhere specified or included]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
15.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
16.	0504	110 [All goods [other than fresh or chilled] ²³⁹ [, pre-packaged and labelled]
17.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
18.	0507 [Except 050790]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.
19.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
20.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
21.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.
22.	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
23.		131 [Omitted]
24.		131 [Omitted]
25.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split ²⁴⁰ [, pre- packaged and labelled]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
26.	0714	110 [Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, ²⁴¹ [pre-packaged and labelled]
27.	0801	110 [Cashew nuts, whether or not shelled or peeled, desiccated coconuts]
28.	0802	Dried areca nuts, whether or not shelled or peeled
29.	65 [0802,0813]	Dried chestnuts (singhada), whether or not shelled or peeled
7 [29A]	0802	Walnuts, whether or not shelled]
	08	Dried makhana, whether or not shelled or peeled ²⁴² [, pre-packaged and labelled]
66 [30A.	0804	Mangoes sliced, dried]
31.	0806	Grapes, dried, and raisins
32.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
33.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
33A.		150 [Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
34.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
35.	0901	Coffee roasted, whether or not decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]
36.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
37.	0903	Maté
38.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
39.	0905	Vanilla
40.	0906	Cinnamon and cinnamon-tree flowers
41.	0907	Cloves (whole fruit, cloves and stems)
42.	0908	Nutmeg, mace and cardamoms
43.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]
44.	0910[other than 0910 11 10, 0910 3010]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices
45.	10	All goods i.e. cereals, ²⁴³ [, pre-packaged and labelled]
46.	1001	Wheat and meslin ²⁴³ [, pre-packaged and labelled]
47.	1002	Rye ²⁴³ [, pre-packaged and labelled]
48.	1003	Barley ²⁴³ [, pre-packaged and labelled]
49.	1004	Oats ²⁴³ [, pre-packaged and labelled]
50.	1005	Maize (corn) ²⁴³ [, pre-packaged and labelled]
51.	1006	Rice ²⁴³ [, pre-packaged and labelled]
52.	1007	Grain sorghum ²⁴³ [, pre-packaged and labelled]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
53.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi ²⁴³ [, pre-packaged and labelled]
54.	1101	Wheat or meslin flour ²⁴³ [, pre-packaged and labelled]
55.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. ²⁴³ [, pre-packaged and labelled]
56.	1103	Cereal groats, meal and pellets, including suji and dalia, ²⁴³ [, pre-packaged and labelled]
57.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]
58.	1105	Meal, powder, ¹¹² [Flour] flakes, granules and pellets of potatoes ²⁴³ [, pre-packaged and labelled]
59.	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses)[other than guar meal 1106 10 10 and guar gum refined split ⁵ [0713]], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 ²⁴³ [, pre-packaged and labelled]
60.		¹¹¹ [Omitted]
61.	⁵ [0713]	Guar gum refined split
62.	1109 00 00	Wheat gluten, whether or not dried
63.	12	All goods other than of seed quality
64.	1201	Soya beans, whether or not broken other than of seed quality.

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
65.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.
66.	1203	Copra ¹¹¹ [Omitted]
67.	1204	Linseed, whether or not broken other than of seed quality.
68.	1205	Rape or colza seeds, whether or not broken other than of seed quality.
69.	1206	Sunflower seeds, whether or not broken other than of seed quality
70.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
71.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard
174 ^{[71A.}	1209	Tamarind seeds meant for any use other than sowing]
110 ^{[72.}	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin]
73.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered
74.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
75.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]
76.	1301	Compounded asafoetida commonly known as heeng
113 [76A.	13	Tamarind kernel powder]
77.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
110 [78.	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, <u>1404 90 60</u>]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked]]
113 [78A.	1404 or 3305	Mehendi paste in cones]
79.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
80.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
81.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
82.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
83.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
84.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
85.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
86.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
87.	1515	190 [Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.]
88.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
89.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
90.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
91.	1701	Beet sugar, cane sugar, 111 [Omitted]
236 ^{[91A.}	1701 or 1702	278 [Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled]
92.	5 [1702 or 1704]	110 [Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa]
286 ^{[92A.}	1703	Molasses]
93.	1801	Cocoa beans whole or broken, raw or roasted
94.	1802	Cocoa shells, husks, skins and other cocoa waste
95.	1803	Cocoa paste whether or not de-fatted
96.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares
286 ^{[96A}	1901	Food preparation of millet flour, in powder form, containing atleast 70% millets by weight, pre-packaged and labelled]
97.	1902	Seviyan (vermicelli)
98.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)
236 ^{[98A.}	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
298 ^{[98B.}	1904	Fortified Rice Kernel (FRK)]
99.	1905	Pizza bread
67 ^{[99A.}	1905 or 2106	Khakhra, plain chapatti or roti]
280 ^{[99B.}	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion]
100.	1905 40 00	Rusks, toasted bread and similar toasted products
9 ^{[100A}	2106	Roasted Gram ¹¹² [, idli/dosa batter, chutney powder]
101.	2106 90	Sweetmeats
68 ^{[101A.}	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form ²⁴⁴ [, other than those pre-packaged and labelled]
102.	2201 90 10	Ice and snow
116 ^{[102A.}	2207	²⁷³ [Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]
103.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
103A.	2302	²⁷⁴ [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 [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]]
113 ^{[103B.}	2302	Rice bran (other than de-oiled rice bran)]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
104.	2303	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
105.	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil 10 [xxxx]
106.	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil 10 [xxxx]
107.	2306	191 [Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake]
108.	2307	Wine lees; argol
280 [108A.	2309	Fish soluble paste]
109.	2401	Tobacco leaves
110.	2502	Unroasted iron pyrites.
110 [111.	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur]
112.	2504	Natural graphite.
113.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.
114.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
115.	2507	Kaolin and other kaolinic clays, whether or not calcined.
116.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.
117.	2509	Chalk.
118.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.
119.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.
120.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.
121.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.
122.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
123.	117 [2515 (Except 2515 12 10, 2515 12 20, 2515 12 90) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready to use]
132 [123A.	2515 11 00	Marble and travertine, crude or roughly trimmed]
124.	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
125.	2516 11 00	Granite crude or roughly trimmed

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
126.	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones heading 2515 or 2516 whether or not heat treated.
127.	2518	192 [Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered]
128.	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.
129.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.
130.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
131.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.
132.	2524	Asbestos

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
133.	2525	Mica, including splitting; mica waste.
134.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
135.	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ ¹¹² [(calculated on dry weight)]
136.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.
137.	2530	Mineral substances not elsewhere specified or included.
138.		175 [Omitted]
139.		175 [Omitted]
140.		175 [Omitted]
141.		175 [Omitted]
142.		175 [Omitted]
143.		175 [Omitted]
144.		175 [Omitted]
145.		175 [Omitted]
146.		175 [Omitted]
147.		175 [Omitted]
148.		175 [Omitted]
149.	2611	Tungsten ores and concentrates.
150.	2612	Uranium or thorium ores and concentrates.
151.	2613	Molybdenum ores and concentrates.
152.	2614	Titanium ores and concentrates.
153.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.
154.	2616	Precious metal ores and concentrates.
155.	2617	Other ores and concentrates

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
156.	2618	Granulated slag (slag sand) from the manufacture of iron or steel
112 [156A.	2621	Fly Ash]
280 [156B.	2619	Linz-Donawitz (LD) Slag]
157.	27	Bio-gas
158.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
159.	2702	Lignite, whether or not agglomerated, excluding jet
160.	2703	Peat (including peat litter), whether or not agglomerated
161.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
162.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
163.		245[Omitted]
164.	2710	69 [(a) kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST] 151 [iii. Marine Fuel 0.5% (FO)]
165.	289[2711 12 00, 2711 13 00, 2711 19 10]	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply 114 [to household domestic consumers or] to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
113 _{[165A.}	²⁹⁰ [2711 12 00, 2711 13 00, 2711 19 10]	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers]
166.	28	Thorium oxalate
167.	28	Enriched KBF ₄ (enriched potassium fluoborate)
168.	28	Enriched elemental boron
169.	28	Nuclear fuel
170.	2805 11	Nuclear grade sodium
116 _{[170A.}	2809	Fertilizer grade phosphoric acid]
171.	2845	Heavy water and other nuclear fuels
172.	2853	Compressed air
173.	30	Insulin
174.	3002, 3006	Animal or Human Blood Vaccines
175.	30	Diagnostic kits for detection of all types of hepatitis
176.	30	Desferrioxamine injection or deferiprone
177.	30	Cyclosporin
178.	30	Medicaments (including veterinary medicaments) used in bio- chemic systems and not bearing a brand name
179.	30	Oral re-hydration salts
180.	[1] (30 or any Chapter)	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
181.	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule
70 ^{[181A.}	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia]
236 ^{[181B.}	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-poretapes]
182.	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers ²⁴⁶ [, pre-packaged and labelled.]
2 ^{[182A}	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers";]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
183.	32	Wattle extract, quebracho extract, chestnut extract
184.	3202	Enzymatic preparations for pre-tanning
185.	3307 41 00	5 [Agarbatti, lobhan], 11 [dhoopbatti, dhoop, sambhrani]
186.	3402	Sulphonated castor oil, fish oil or sperm oil
193 [186A.	3816	Dolomite ramming mix
186B.	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel]
187.		167 [Omitted]
187A.		176 [Omitted]
188.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
72 [188A.	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)]
110 [189.	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft]
190.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on /in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws
191.	4016	Erasers
73 [191A.	4017	Waste or scrap of hard rubber]
192.	4101	Raw hides and skins of bovine (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
193.	4102	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

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
194.	4103	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
195.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
196.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
197.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
197A.		247[Omitted]
197B.		247[Omitted]
197C.		247[Omitted]
197D.		247[Omitted]
197E.		247[Omitted]
198.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
133 ¹ [198A.	4501	Natural cork, raw or simply prepared
198AA.	4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork]
74 ¹ [198B.	4707	Recovered waste or scrap of paper or paperboard]
199.	4801	Newsprint, in rolls or sheets
200.	4823	Kites, 13[Paper mache articles]
201.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
75 ¹ 14 ¹ [201A	4907	Duty Credit Scrips]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
202.	5004 to 5006	Silk yarn
203.	5007	Woven fabrics of silk or of silk waste
204.	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool
205.	5105	Wool and fine or coarse animal hair, carded or combed
206.	5106 to 5110	Yarn of wool or of animal hair
207.	5111 to 5113	Woven fabrics of wool or of animal hair
208.	5201 to 5203	Cotton and Cotton waste
209.	5204	Cotton sewing thread, whether or not put up for retail sale
210.	5205 to 5207	Cotton yarn [other than khadi yarn]
211.	5208 to 5212	Woven fabrics of cotton
212.	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)
213.	5302	True hemp (<i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)
214.	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)
215.	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn ¹¹⁶ [, including coir pith compost ²⁴⁸ [, pre-packaged and labelled]]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
216.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
217.	5407, 5408	Woven fabrics of manmade textile materials
218.	5512 to 5516	Woven fabrics of manmade staple fibres
76 _{[218A.}	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread]
280 _{[218AA.}	56050020	Imitation zari thread or yarn known by any name in trade parlance]
112 _{[218B.}	5607	Jute twine, coir cordage or ropes
218C.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
218D.	5609	Products of coir]
219.	77 _[5702, 5703, 5705]	118 _[Coir mats, matting, floor covering and handloom durries]
15 _{[219A.}	5801	119 _[All goods]
112 _{[219AA.}	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)]
219B.	5808	Saree Fall]
220.	5809, 5810	Embroidery or zari articles, that is to say, - imi, zari, kasab, 5 _[salma] , dabka, chumki, 5 _[gota, sitara] , naqsi, kora, glass beads, badla, 5 _[gizai]
221.	60	Knitted or crocheted fabrics [All goods]
222.	120 _[61 or 6501 or 6505]	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece]
223.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
110[224.	152[63 [other than 6305 32 00, 6305 33 00, 6309]]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece]
112[224A.	115[6309 or 6310]	Worn clothing and other worn articles; rags]
225.		231[Omitted]
136[225A.	6602 00 00	Walking-sticks including seat sticks
225B.		233[Omitted]
226.		233[Omitted]
227.		233[Omitted]
228.		233[Omitted]
78[228A.	7001	Cullet or other waste or scrap of glass]
229.	7018	Glass beads.
230.		249[Omitted]
112[230A.	8407 10 00, 8411	Aircraft engines]
231.	8413, 8413 91	Hand pumps and parts thereof
232.		249[Omitted]
233.		249[Omitted]
234.		177[Omitted]
234A.		249[Omitted]
148[234B.	8504	Charger or charging station for Electrically operated vehicles]
234C.		249[Omitted]
235.		153[Omitted]
236.		153[Omitted]
237.		153[Omitted]
238.		153[Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
239.		153 [Omitted]
240.		153 [Omitted]
241.		153 [Omitted]
242.		153 [Omitted]
148 [242A.	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation.</i> - For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E-bicycles.]
243.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
137 [243A	8714 20	Parts and accessories of carriage for disabled persons
243B.	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads]
195 [244.	8802 or 8806	Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use]
245.	196 [8807]	197 [Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III)]
246.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
247.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
248.	8904	Tugs and pusher craft

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
249.	8905	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
250.	8906	Other vessels, including warships and lifeboats other than rowing boats
251.	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)
252.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907
253.	90	Coronary stents and coronary stent systems for use with cardiac catheters
254.	90 or any other Chapter	Artificial kidney
255.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney
236 ^[255A] .	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]]
256.	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
257.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule
16 [257A.	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece]
112 [257B.	9401 10 00	Aircraft seats]
258.	198 [9405]	Kerosene pressure lantern
259.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles
112 [259A.	172 [9503]	Toy balloons made of natural rubber latex
259B.	9507	Fishing hooks
259C.	9601	Worked corals other than articles of coral]
18 [260.	9603 [other than 9603 10 00]	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]]
261.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907
262.	9705	Numismatic coins
263.	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at S.No.181 above, intended for personal use.
19 [263A.	Any Chapter	Rosaries, prayer beads or Hawan samagri]
80 [264.	Any Chapter	122 [Biomass briquettes or solid bio fuel pellets]

List 1 [See S.No.180 of the Schedule I]

- (1) Amikacin
- (2) Amphotericin-B
- (3) Amrinone
- (4) Aprotinin
- (5) Baclofen
- (6) Bleomycin
- (7) Busulphan
- (8) BCG vaccine, Iopromide, Iotrolan
- (9) Chlorambucil
- (10) Chorionic Gonadotrophin
- (11) Clindamycin
- (12) Cyclophosphamide
- (13) Dactinomycin
- (14) Daunorubicin
- (15) Desferrioxamine
- (16) Dimercaprol
- (17) Disopyramide phosphate
- (18) Dopamine
- (19) Eptifibatide
- (20) Glucagon
- (21) Hydroxyurea
- (22) Isoprenaline
- (23) Isoflurane
- (24) Lactulose
- (25) Lomustine
- (26) Latanoprost
- (27) Melphalan
- (28) Mesna
- (29) Methotrexate
- (30) MMR (Measles, mumps and rubella) vaccine
- (31) Mustin Hydrochloride
- (32) Pancuronium Bromide

- (33) Praziquantel
- (34) Protamine
- (35) Quinidine
- (36) Sodium Cromoglycate spin caps and cartridges
- (37) Sodium Hyaluronate sterile 1% and 1.4% solution
- (38) Somatostatin
- (39) Strontium Chloride (⁸⁵Sr.)
- (40) Thioguanine
- (41) Tobramycin
- (42) Tetanus Immunoglobulin
- (43) Typhoid Vaccines:
 - (a) VI Antigen of Salmonella Typhi, and
 - (b) Ty21a cells and attenuated non-pathogenic strains of S. Typhi
- (44) Tretinoin
- (45) Tribavirin/Ribavirin
- (46) Urokinase
- (47) Ursodeoxycholic Acid
- (48) Vancomycin
- (49) Vasopressin
- (50) Vecuronium Bromide
- (51) Zidovudine
- (52) 5-Fluorouracil
- (53) Pegulated Liposomal Doxorubicin Hydrochloride injection
- (54) Ketoanalogue preparation of essential amino acids
- (55) Pergolide
- (56) Kit for bedside assay of Troponin-T
- (57) Solution for storing, transporting, flushing donor organs for transplant
- (58) Miltefosine
- (59) Milrinone Lactate
- (60) Methoxy Isobutyl Isonitrile (MIBI)
- (61) Haemophilus Influenzae Type b Vaccine
- (62) Mycophenolate Sodium
- (63) Verteporfin
- (64) Daclizumab

- (65) Ganciclovir
- (66) Drotrecoginalfa (activated)
- (67) Eptacogalfa activated recombinant coagulation factor VIIa
- (68) Muromonab CD3
- (69) Japanese encephalitis vaccine
- (70) Valganciclovir
- (71) Low molecular weight heparin
- (72) Efavirenz
- (73) Emtricitabine;
- (74) Azathioprine;
- (75) Antinomycin D;
- (76) Cytosine Arabinoside (Cytarabine);
- (77) Vinblastine Sulphate
- (78) Vincristine;
- (79) Eurocollins Solution;
- (80) Everolimus tablets/dispersible tablets;
- (81) Poractantalfa
- (82) Troponin-I whole blood test kit;
- (83) Blower/mister kit for beating heart surgery;
- (84) Fluoro Enzyme Immunoassay Diagnostic kits.
- (85) Tablet Telbivudine
- (86) Injection Exenatide
- (87) DTaP-IPV-HiborPRP-T combined Vaccine
- (88) Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197 Protein)
- (89) Injection Thyrotropin Alfa
- (90) Injection Omalizumab.
- (91) Abatacept
- (92) Daptomycin
- (93) Entacevir
- (94) Fondaparinux Sodium
- (95) Influenza Vaccine
- (96) Ixabepilone
- (97) Lapatinib

- (98) Pegaptanib Sodium injection
- (99) Sunitinib Malate
- (100) Tocilizumab
- (101) Agalsidase Beta
- (102) Anidulafungin
- (103) Caspofungin acetate
- (104) Desflurane USP
- (105) Hemostatic Matrix with Gelatin and human Thrombin
- (106) Imiglucerase
- (107) Maraviroc
- (108) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
- (109) Sorafenib osylate
- (110) Varenicline tartrate
- (111) ⁹⁰Yttrium
- (112) Nilotinib
- (113) Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
- (114) Micafungin sodium for injection
- (115) Bevacizumab
- (116) Raltegravir potassium
- (117) Rotavirus Vaccine(Live Oral Pentavalent)
- (118) Pneumococcal Polysaccharide Vaccine
- (119) Temsirolimus Concentrate for infusion for injection
- (120) Natalizumab
- (121) Octreotide
- (122) Somatropin
- (123) Aurothiomalate Sodium
- (124) Asparaginase
- (125) Agglutinating Sera
- (126) Anti-Diphtheria Normal Human Immunoglobulin
- (127) Anti-human lymphocyte immunoglobulin IV
- (128) Anti-human thymocyte immunoglobulin IV
- (129) Anti-Pertussis Normal Human Immunoglobulin
- (130) Anti-Plague serum

- (131) Anti-Pseudomonas Normal Human Immunoglobulin
- (132) Basiliximab
- (133) Beractant Intra-tracheal Suspension
- (134) Blood group sera
- (135) BotulinumToxin Type-A
- (136) Burn therapy dressing soaked in gel
- (137) Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders
- (138) Bovine Albumin
- (139) Bretyleum Tossylate
- (140) Calcium Disodium Edetate
- (141) Carmustine
- (142) Cesium Tubes
- (143) Calcium folinate
- (144) Cholestyramine
- (145) Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
- (146) Cobalt-60
- (147) Corticotrophin
- (148) Cyanamide
- (149) Diagnostic Agent for Detection of Hepatitis-B Antigen
- (150) Diagnostic kits for detection of HIV antibodies
- (151) Diphtheria Antitoxin sera
- (152) Diazoxide
- (153) Edrophonium
- (154) Enzyme linked Immuno absorbent Assay kits [ELISAKITS]
- (155) Epirubicin
- (156) Fibrinogen
- (157) Floxuridine
- (158) Flucytosin
- (159) Flecainide
- (160) Fludarabine Phosphate
- (161) Foetal Bovine Serum (FBS)
- (162) Gadolinium DTPA Dimeglumine
- (163) Gallium Citrate
- (164) Gasgangrene Anti-Toxin Serum

- (165) Goserlin Acetate
- (166) Hepatitis B Immunoglobulin
- (167) Hexamethylmelamine
- (168) Hydralazine
- (169) Idarubicine
- (170) Idoxuridine
- (171) Immuno assay kit for blood Fibrinogen degradation product for direct estimation
for diagnostic test in D.I.C.
- (172) Inactivated rabies vaccine [Human diploid cell]
- (173) Inactivated rabies vaccine [Vero-cell]
- (174) Intravenous amino acids
- (175) Intravenous Fat Emulsion
- (176) Iopamidol
- (177) Iohexol
- (a) Indium(III) inbleomycin
- (b) Indium113 Sterile generator and elution accessories
- (c) Indium113 in brain scanning kit
- (d) Indium113 in liver scanning kit
- (178) Iscador, CLIA diagnostic kits
- (179) Levodopa with benserazine
- (180) Lenograstim
- (181) Meningococcal A and C combined vaccine with diluant solvent
- (182) Methicillin
- (183) Metrizamide Inj with diluant
- (184) Monocomponent insulins
- (185) Mycophenolate Mofetil
- (186) Normal Human plasma
- (187) Normal Human immunoglobulin
- (188) Nuclear magnetic resonance contrast agent
- (189) Normal Human serum Albumin
- (190) Penicillamine
- (191) Pentamidine
- (192) Penicillinase
- (193) Poliomyelitis vaccine (inactivated and live)

- (194) Potassium Aminobenzoate
- (195) Porcine Insulin Zinc Suspension
- (196) Prednimustine
- (197) Porcine and Bovine insulin
- (198) Purified Chick Embryo Cell Rabies Vaccine
- (199) Pyridostigmine
- (200) Pneumocystis carinii F kits
- (201) Prostaglandin E1 (PGE1)
- (202) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)
- (203) Radioisotope TI 201
 - (a) Rabbit brains thromboplastin for PT test
 - (b) Reagent for PT tests
 - (c) Human Thrombin for TT tests
- (204) Rabies immune globulin of equine origin
- (205) Sevoflurane
- (206) Recuronium Bromide
- (207) Septopal beads and chains
- (208) Sodium Arsenate
- (209) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
- (210) Solution of Nucleotides and Nucleosides
- (211) Specific Desensitizing Vaccine
- (212) Sterile Absorbable Haemostat for control of surgical vessel bleeding
- (213) Strontium SR-89 Chloride
- (214) Suxamethonium Chloride
- (215) Selenium-75
- (216) Teicoplanin
- (217) Tetrafosmin
- (218) Ticarcillin
- (219) Tranexamic Acid
- (220) Tocainide
- (221) Tri-iodothyronine
- (222) Triethylene Tetramine
- (223) Thrombokinase

- (224) Teniposide
- (225) Trans-1-diamino cyclohexane Oxalatoplatinum
- (226) Ticarcillin Disodium and Potassium Clavulanate combination
- (227) Vindesin Sulphate
- (228) X-ray diagnostic agents, the following:-
 - (a) Propylidone
 - (b) Ethyliodophenylundecylate
 - (c) Iodipammide methyl glucamine
 - (d) Lipidollutra fluid
 - (e) Patentblue
 - (f) Zalcitabine
- (229) Zoledronic Acid
- (230) Anti-Haemophilic Factors Concentrate (VIII and IX)
- 173**[(231). Diethylcarbamazine]
- 174**[(232) Pembrolizumab (Keytruda)]
- 295**[(233) Trastuzumab Deruxtecan
- (234) Osimertinib
- (235) Durvalumab]

List 2 [See S.No.181 of the Schedule I]

- (1) Streptomycin
- (2) Isoniazid
- (3) Thiacetazone
- (4) Ethambutol
- (5) Sodium PAS
- (6) Pyrazinamide
- (7) Dapsone
- (8) Clo- fazamine
- (9) Tetracycline Hydrochloride
- (10) Pilocarpine
- (11) Hydrocortisone
- (12) Idoxuridine

- (13) Acetazolamide
- (14) Atro- pine
- (15) Homatropn
- (16) Chloroquine
- (17) Amodiaquine
- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfamethopyrezine
- (21) Diethyl Carbamazine
- (22) Arteether or formulation of artemisinin.

List 3 [See S.No.257 of the Schedule I]

- (A) (1) Braille writers and braille writing instruments
 - (2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
 - (3) Canes, Electronic aids like the Sonic Guide
 - (4) Optical, Environmental Sensors
 - (5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
 - (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Com- passes and Spar Wheels
 - (7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
 - (8) Drafting, Drawing aids, tactile displays
 - (9) Specially adapted clocks and watches
- (B) (1) ²⁵⁰[Omitted]
 - (2) Wheel chairs falling under heading No. 87.13 of the First Schedule
 - 174**[(3) Retro fitment kits for vehicles used by the disabled]
- (C) Artificial electronic larynx and spares thereof
- (D) Artificial electronic ear (Cochlear implant)
- (E) (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large- print books, braille embossers, talking calculators, talking thermometers

- (2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
- (3) Braille paper
- (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
- (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
- (6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
- (7) Assistive listening devices, audiometers
- (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
- (9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.

Schedule II - 6%

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	01012100,010129	Live horses
2.		111 [Omitted]
3.		111 [Omitted]
4.		111 [Omitted]
5.		111 [Omitted]
6.		111 [Omitted]
7.		111 [Omitted]
8.		111 [Omitted]
9.		111 [Omitted]
10.		111 [Omitted]
110 [11.	0402 91 10,0402 99 20	Condensed milk]
12.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads
13.	0406	Cheese
14.	0801	Brazil nuts, dried, whether or not shelled or peeled 111 [omitted]
15.	0802	199 [Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts[other than dried areca nuts]]
16.	0804	81 [Dates (soft or hard), figs, pineapples, avocados, guavas 236[,mangoes (other than mangoes sliced, dried)] and mangosteens, dried]
16A.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citruslimonum) and limes (Citrus aurantifolia, Citrus latifolia), dried

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
17.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or ⁸² [dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]]
18.	1108	Starches; inulin
19.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
20.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
21.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
22.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
23.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
24.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
25.	1516	²⁰⁰ [Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re- esterified or elaidinised, whether or not refined, but not further prepared.]
26.	1517	²⁰¹ [Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516]
27.	1518	²⁰² [Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
28.	1601	203 [Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products]
29.	1602	204 [Other prepared or preserved meat, meat offal, blood or insects]
30.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
31.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
32.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
112 [32A.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
113 [32AA.	1704	Sugar boiled confectionery]
32B.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared]
295 [32C.	1905 90 30	Extruded or expanded products, savoury or salted (other than un- fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)]
33.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
34.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
35.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
36.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
37.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
38.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
39.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
40.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
41.	2009	205 [Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.]
206 [41A.	2009 89 90	Tender coconut water ²⁵¹ [, pre-packaged and labelled]
42.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
43.	2102	110 [Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders]
110 [44.	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings]
45.	2106	Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi 22 [and batters, 111 [omitted]]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
46.	2106 90	83 [Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram] ²⁵¹ [, pre-packaged and labelled]
112 [46A.	2106 90 91	Diabetic foods]
113 [46B.	2201	Drinking water packed in 20 litres bottles]
47.	2202 99 10	Soya milk drinks
48.	2202 99 20	275 [Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]]
49.		207 [Omitted]
50.	2202 99 30	Beverages containing milk
51.	2515 12 10	Marble and travertine blocks
52.	2516	Granite blocks
53.	28	Anaesthetics
54.	28	Potassium Iodate
55.	28	Steam
56.	115 [28 or 38]	Micronutrients, which are covered under ⁵ [serial number 1(g)] of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985
57.	2801 20	Iodine
112 [57A.	2804 40 10	Medical grade oxygen]
113 [57B.		123 [Omitted]
58.	2847	Medicinal grade hydrogen peroxide
59.	115 [29 or 3808 93]	Gibberellic acid
60.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
61.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
62.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
63.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
64.	3005	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
65.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives] ²³⁶ [and Ostomy appliances]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
66.	³ Omitted	
67.	³ Omitted	
68.	³ Omitted	
69.	³ Omitted	
70.		252[Omitted]
71.		111[Omitted]
72.	3306 10 10	Tooth powder
73.	3307 41 00	Odoriferous preparations which operate by burning [other than ²⁵ [agarbattis, lobhan, dhoopbatti, dhoop, sambhrani]]
74.	29, 30, ⁵ [3301]	Following goods namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil
75.	3406	Candles, tapers and the like
¹⁶⁸ [75A.	3605 00 10	All goods]
76.	3701	Photographic plates and film for x-ray for medical use
77.	3705	Photographic plates and films, exposed and developed, other than cinematographic film
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.
¹¹³ [78A.	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
79.	3818	Silicon wafers
80.	3822	All diagnostic kits and reagents
113[80A.	3826	178[Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)]
80AA.		162[Omitted]
81.	3926	Feeding bottles
82.	3926	Plastic beads
83.	4007	Latex Rubber Thread
84.	4014	Nipples of feeding bottles
85.	4015	Surgical rubber gloves or medical examination rubber gloves
26[85A.	4016	Rubber bands]
236[85B.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
85C.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
85E.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
85F.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour]
86.		111 [Omitted]
87.		111 [Omitted]
88.		111 [Omitted]
110 [89.	4202 22 20	Hand bags and shopping bags, of cotton
90.	4202 22 30	Hand bags and shopping bags, of jute]
91.	4203	Gloves specially designed for use in sports
92.	44 or any Chapter	The following goods, namely: - a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues
27 [92A.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]]
93.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like
94.	4405	Wood wool; wood flour
95.	4406	Railway or tramway sleepers (cross-ties) of wood

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
96.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]
116 [96A.	4409	Bamboo flooring]
97.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
98.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
99.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
115 [99A.	4418	Bamboo wood building joinery
99B.	4419	Tableware and Kitchenware of wood]
100.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
101.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
132 [101A.	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp- edged blanks for corks or stoppers)

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
101B.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork]
102.		131 [Omitted]
103.		114 [Omitted]
104.		114 [Omitted]
105.	4701	Mechanical wood pulp
106.	4702	Chemical wood pulp, dissolving grades
107.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
108.	4704	Chemical wood pulp, sulphite, other than dissolving grades
109.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
110.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
84 [111.]	4707	Recovered (waste and scrap) paper or paperboard]
112.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard
113.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
114.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
115.	4806 20 00	Greaseproof papers
116.	4806 40 10	Glassine papers
117.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
118.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803
119.	4810	Paper and paperboard, coated on one or both sides with kaolin (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
120.		253[Omitted]
121.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
291 [121A.	4819 10, 4819 20	Cartons, boxes and cases of, - (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board]
122.		179 [Omitted]
123.	4820	Exercise book, graph book, & laboratory note book and notebooks
124.	4823	Paper pulp moulded trays
125.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
236[125A.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed]
126.		131 [Omitted]
127.		180 [Omitted]
128.		180 [Omitted]
129.		180 [Omitted]
130.		180 [Omitted]
131.		180 [Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
132.		180 [Omitted]
85 [132A.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B.	5402, 5403,5404, 5405,5406	Synthetic or artificial filament yarns
132C.	5508	Sewing thread of manmade staple fibres
132D.	5509, 5510,5511	Yarn of manmade staple fibres]
133.	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool 113 [except cigarette filter rods]
134.	5602	Felt, whether or not impregnated, coated, covered or laminated
135.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
136.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics
137.	5605	281 [Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance]
138.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
139.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics 112 [other than jute twine, coir cordage or ropes]
140.		111 [Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
141.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included 112 [other than products of coir]
142.	5701	Carpets and other textile floor coverings, knotted, whether or not made up
143.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
144.	5703	208 [Carpets and other textile floor coverings (including Turf), tufted, whether or not made up]
145.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
146.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom 116 [except the items covered in 219 in Schedule I]
147.		123 [Omitted]
148.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
149.	5803	Gauze, other than narrow fabrics of heading 5806
150.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
151.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
152.		111 [Omitted]
153.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
154.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles ³¹ [other than saree fall]
155.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
156.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
157.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810
158.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
159.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
160.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
161.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
162.	5905	Textile wall coverings
163.	5906	Rubberised textile fabrics, other than those of heading 5902
164.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
165.	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
166.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
167.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material
168.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles
169.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece
170.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece
110 ^{[171.}	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [other than Worn clothing and other worn articles; rags]]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
232 [171A1.	64	Footwear of sale value not exceeding Rs.1000 per pair.]
171A.		163 [Omitted]
171AA.	6501	Textile caps]
112 [171B.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics]
172.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
173.	6602	139 [Omitted] whips, riding-crops and the like
174.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
175.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)
176.	68	Sand lime bricks 33 [or Stone inlay work]
34 [176A.	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]
234 [176B.	6815	254 [Fly ash bricks; Fly ash aggregates; Fly ash blocks]
176C.	6901 00 10	Bricks of fossil meals or similar siliceous earths
176D.	6904 10 00	Building bricks
176E.	6905 10 00	Earthen or roofing tiles]
177.		131 [Omitted]
35 [177A.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
177B.	6911	Tableware, kitchenware, other household articles and toilet articles,of porcelain or china
177C.	6912	Tableware, kitchenware, other household articles and toilet articles,other than of porcelain or china
177D.	6913	Statues and other ornamental articles]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
178.	7015 10	Glasses for corrective spectacles and flint buttons
179.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
180.	7310 or 7326	276 [Mathematical boxes, geometry boxes and colour boxes]
291 [180A.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium]
181.	7317	Animal shoe nails
182.	7319	Sewing needles
183.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
291 [183A.	7321 or 8516	Solar cookers]
184.	7323	Table, kitchen or other household articles of iron & steel; Utensils
185.	7418	Table, kitchen or other household articles of copper; Utensils
116 [185A.	209 [7419 80 30]	Brass Kerosene Pressure Stove]
186.	7615	Table, kitchen or other household articles of aluminium; Utensils
279[186A.	8214	Pencil sharpeners]
187.		255[Omitted]
188.		255[Omitted]
189.		255[Omitted]
36 [189A.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware]
190.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors
191.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
192.		255[Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
193.		255[Omitted]
194.	8414 20 20	Other hand pumps
236[194A.	8419 12	Solar water heater system]
195.		256[Omitted]
124[195A.	8420	Hand operated rubber roller
195AA.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers]
113[195B.	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers]
196.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers 112[; Parts [8432 90]]
197.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; 257[parts thereof]
198.		258[Omitted]
199.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee- keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders 291[; parts thereof]
200.	8452	110[Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines]
201.	8479	Composting Machines

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
174[201A.	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels. Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-State Tax (Rate), dated 29th June, 2017 No.MGST-1017/C.R.103(10/Taxation-1, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.]
202.		169[Omitted]
203.		169[Omitted]
204.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.
205.		258[Omitted]
205A.		181[Omitted]
205B.		181[Omitted]
205C.		181[Omitted]
205D.		181[Omitted]
205E.		181[Omitted]
205F.		181[Omitted]
205G.		181[Omitted]
205H.		181[Omitted]
206.		149[Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
116 [206A.	87	Fuel Cell Motor Vehicles]
207.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
112 [207A.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles]
208.	8712	Bicycles and other cycles (including delivery tricycles), not motorised
209.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712
210.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
211.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
212.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
213.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device
214.	9001	Contact lenses; Spectacle lenses
110 [215.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof]
216.	9004	Spectacles, corrective 112 [other than goggles for correcting vision]
217.		258[Omitted]
218.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
219.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
220.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
221.		258[Omitted]
222.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
112 [222A.	9403	Furniture wholly made of bamboo, cane or rattan]
223.	9404	Coir products [except coir mattresses]
224.	9404	Products wholly made of quilted textile materials
38 [224A.	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece]
225.	210 [9405]	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof
226.		258[Omitted]
227.		258[Omitted]
228.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
229.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]
230.	9506	Sports goods other than articles and equipments for general physical exercise
231.	9507	Fishing rods, 111 [Omitted], and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of 5 [heading 9208 or 9705]) and similar hunting or shooting requisites
39 [231A.	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
116 [231B.	9607	Slide fasteners 151 [and parts thereof]]
232.		182 [Omitted]
233.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
234.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof
235.	125 [9619 00 30, 9619 00 40, or 9619 00 90	All goods]
236.	9701	211 [Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques]
237.	9702	Original engravings, prints and lithographs
238.	9703	Original sculptures and statuary, in any material
239.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]
240.	9706	Antiques of an age exceeding one hundred years
241.	9804	Other Drugs and medicines intended for personal use
242.		165 [Omitted]
243.		185 [Omitted]

Schedule III - 9%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.		111 [Omitted]
2.	1107	Malt, whether or not roasted
3.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products 113 [other than tamarind kernel powder]
4.	1404 90 10	Bidi wrapper leaves (tendu)
5.	1404 90 50	Indian katha
6.	1517 10	All goods i.e. Margarine, Linosyn
7.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
8.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
9.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
10.		111 [Omitted]
11.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]
12.	1704	110 [Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak 113 (and sugar boiled confectionery)]]
112 [12A.	1804	Cocoa butter, fat and oil
12B.	1805	Cocoa powder, not containing added sugar or sweetening matter
12C.	1806	Chocolates and other food preparations containing cocoa]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
110 [13.	1901 [other than 1901 20 00]	Malt extract food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares ²⁸⁷ [of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled]]
14.		111 [Omitted]
15.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki ²⁹⁸ [, Fortified Rice Kernel (FRK)]]
110 [16.	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products [other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, ²⁸² [toasted bread and similar toasted products, ²⁹⁶ [un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted]]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
112 _{[16A.}	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee]
17.	2101 20	All goods i.e. Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate
18.		111 [Omitted]
19.		111 [Omitted]
20.		111 [Omitted]
21.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
22.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
23.	2106	110 [Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]]
24.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured 113 [other than Drinking water packed in 20 litres bottles])
112 _{[24A.}	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water] 151 [and caffeinated beverages]]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
25.	2207	277 [Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]]
286[25A.	2207 10 12	Spirits for industrial use]
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid
212 [26A.	2404 12 00	Products containing nicotine and intended for inhalation without combustion
26B.	2404 91 00, 2404 92 00, 2404 99 00	Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation
26C.	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
26D.	2516 12 00	Granite, other than blocks
26E.	2601	Iron ores and concentrates, including roasted iron pyrites
26F.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26G.	2603	Copper ores and concentrates
26H.	2604	Nickel ores and concentrates
26I.	2605	Cobalt ores and concentrates
26J.	2606	Aluminium ores and concentrates
26K.	2607	Lead ores and concentrates
26L.	2608	Zinc ores and concentrates
26M.	2609	Tin ores and concentrates
26N.	2610	Chromium ores and concentrates]
27.		111 [Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
28.	2619	283 [Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz- Donawitz (LD) slag]
29.	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds
30.	2621	110 [Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]]
112 [30A.	2706	259 [Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars]
31.	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene
32.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
33.	2710	110 [Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
34.	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]
35.	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
36.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
37.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
38.	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
39.	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods ¹¹³ (Fertilizer grade Phosphoric acid)]
40.	29	All organic chemicals other than giberellic acid
41.		213[Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
42.	3102	Mineral or chemical fertilisers, nitrogenous, other than those ^[1] which are clearly not to be used as fertilizers
43.	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers
44.	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers
45.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers
46.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)
47.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)
48.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
49.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
50.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
51.	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined
52.	3207	110 [Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes]
116 [52A.	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
52B.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52C.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather]
53.	3211 00 00	Prepared driers
54.	3212	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); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
89 [54A.	3213	110 [Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
116 ^[54B.]	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like]
236 ^[54C.]	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink]
55.		111[Omitted]
56.	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases
57.	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]
112 ^[57A.]	3303	Perfumes and toilet waters]
58.	110 ^[3304]	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
59.	110 [3305]	115 [Preparations for use on the hair [except Mehendi pate in Cones]]
60.	110 [3306]	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]]
112 [60A.	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoopbatti, dhoop, sambhrani]]
61.	110 [3401]	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent]
112 [61A.	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]
61B.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
62.	3404	Artificial waxes and prepared waxes
112 ^{[62A.}	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404]
63.	3407	⁹⁰ [Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)]
64.	3501	Casein, caseinates and other casein derivatives; casein glues
65.	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
66.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
67.	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein
68.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
69.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
70.	3507	Enzymes, prepared enzymes
71.	3601	Propellant powders
112 ^{[71A.}	3602	Prepared explosives, other than propellant powders; such as Industrial explosives]
72.	3603	214[Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators]
112 ^{[72A.}	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles]
73.		170[Omitted]
112 ^{[73A.}	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters]
74.	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)
75.	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
76.	3703	Photographic paper, paperboard and textiles, sensitised, unexposed
77.	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
79.	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use
80.	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
81.	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
82.	3803 00 00	Tall oil, whether or not refined
83.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates
84.	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent
85.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
86.	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
87.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products ¹¹³ [other than bio-pesticides mentioned against S. No. 78A of schedule -II]
88.	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
89.	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods
112 ^{[89A.}	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils]
90.	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber
112 ^{[90A.}	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
90B.	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers]
91.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
92.	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801
93.	3817	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 2707 or 2902
94.	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]
112 ^{[94A.}	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
94B.	3820	Anti-freezing preparations and prepared de-icing fluids]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
95.	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells
96.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols
97.	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
98.	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]
206 ^{[98A.}	3827	Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included]
99.		114 [Omitted]
100.	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; 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
101.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms
174 ^{[101A.}	3915	Waste, Parings and Scrap, of Plastics.]
91 ^{[102.}	3915	Waste, parings and scrap, of plastics]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
103.	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface- worked but not otherwise worked, of plastics
104.	3917	Tubes, pipes and hoses, and fittings therefor, of plastics
112 [104A.	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics]
105.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
106.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
107.	3921	Other plates, sheets, film, foil and strip, of plastics
112 [107A.	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics]
108.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics 151 [(except the items covered in Sl. No. 80AA in Schedule II)]
109.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
110.	3925	Builder's wares of plastics, not elsewhere specified
111.	3926	110 [Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]]
112.	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)
113.	4003	Reclaimed rubber in primary forms or in plates, sheets or strip

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
114.	4004	92 [powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)]
115.	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
116.	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
117.	4007	Vulcanised rubber thread and cord, other than latex rubber thread
118.	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
119.	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
120.	4010	Conveyor or transmission belts or belting, of vulcanised rubber
121.	4011	Rear Tractor tyres and rear tractor tyre tubes
140 [121A.	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber
121B.	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]]
122.	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]
123.	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]
42 [123A.	4016	110 [Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
112 [123B.	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
123C.	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material]
124.	4202	110 [Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]]
112 [124A.	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]
124B.	4205	Other articles of leather or of composition leather
124C.	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons]
125.		111 [Omitted]
126.		111 [Omitted]
127.		111 [Omitted]
128.		111 [Omitted]
129.		111 [Omitted]
130.		111 [Omitted]
131.	4301	Raw furskins (including heads, tails, paws and other pieces orcuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
132.	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303
112 [132A.	4303	Articles of apparel, clothing accessories and other articles of furskin]
133.	4304	5 [Artificial fur other than articles thereof]
134.	4403	Wood in the rough
135.	4407	Wood sawn or chipped
136.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]
137.	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed 116 [other than bamboo flooring]
112 [137A.	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
137B.	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
137C.	4412	Plywood, veneered panels and similar laminated wood
137D.	4413	Densified wood, in blocks, plates, strips, or profile shapes
137E.	4414	Wooden frames for paintings, photographs, mirrors or similar objects

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
137F.	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes 113 [other than bamboo wood building joinery]
137G.	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
138.	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between
139.	44 or any Chapter	Bamboo flooring tiles
43 [140.	4419	Tableware and Kitchenware of wood]
141.	4501	Waste cork; crushed, granulated or ground cork
142.		131 [Omitted]
143.		131 [Omitted]
144.		131 [Omitted]
145.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface- decorated or printed, in rolls or sheets
146.	4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)
147.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets
148.	4811	Paper, paperboard, 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 heading 4803, 4809 or 4810 260 [Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
149.	4812	Filter blocks, slabs and plates, of paper pulp
150.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes
112 [150A.	4814	Wall paper and similar wall coverings; window transparencies of paper]
151.	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes
152.	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]
153.	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres
292 [153A.	4819 (except 4819 10,4819 20)	All Goods (other than Cartons, boxes and cases of, - (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board)]
154.	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
155.	4821	Paper or paperboard labels of all kinds, whether or not printed
156.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
157.	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, 44 [Braille paper, kites, Paper mache articles]]
174 [157A.	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.
157B.	4907	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; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips) ²³⁶ [; Cheques, loose or in bookform].
157C.	4908	Transfers (decalcomanias).
157D.	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
157E.	4910	Calendars of any kind, printed, including calendar blocks.
157F.	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
93 ^{158.}	5401	Sewing thread of manmade filaments, whether or not put up for retail sale]
159.	5402, 5404, 5406	⁹⁴ [All goods other than synthetic filament yarns]
160.	5403, 5405, 5406	⁹⁵ [All goods other than artificial filament yarns]
161.	5501, 5502	Synthetic or artificial filament tow
162.	5503,5504, 5506, 5507	Synthetic or artificial staple fibres
163.	5505	Waste of manmade fibres
¹¹³ [163A.	56012200	Cigarette Filter rods]
¹⁶⁴ [163B.	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
163C.	6305 32 00	Flexible intermediate bulk containers]
⁹⁶ [164.	5508	Sewing thread of manmade staple fibres]
⁹⁷ [165.	5509, 5510, 5511	Yarn of manmade staple fibres]
166.	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
167.	6402	Other footwear with outer soles and uppers of rubber or plastics
168.	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
169.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
170.	6405	Other footwear
171.	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof
172.	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt ⁴⁵ [other than textile caps]
173.	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
174.	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
175.	6505	110 [Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed]
176.	6506	Other headgear, whether or not lined or trimmed
177.	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
98 [177A.	110 [6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit]
112 [177B.	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
177C.	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
177D.	6801	Setts, curbstones and flagstones, of natural stone (except slate)
177E.	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone] ¹¹⁶ [except the items covered in Sl. No. 123 in Schedule I]
177F.	6803	Worked slate and articles of slate or of agglomerated slate]
178.	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials
179.	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
180.	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69
¹¹² [180A.	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
180B.	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
180C.	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented]
181.	6810	110 [Articles of cement, of concrete or of artificial stone, whether or not reinforced]
182.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like
112 [182A.	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
182B.	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
182C.	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
182D.	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included ²⁶¹ [[other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
182E.	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths]
183.	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths
184.	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths
112 [184A.	6904	Ceramic flooring blocks, support or filler tiles and the like
184B.	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods]
185.	6906	110 [Ceramic pipes, conduits, guttering and pipe fittings]
112 [185A.	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
185B.	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods
185C.	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
185D.	6914	Other ceramic articles]
46 [186.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
187.	6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]]
99[188.	7001	Cullet and other waste and scrap of glass; glass in the mass]
189.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
112[189A.	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189B.	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189C.	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189D.	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
189E.	7007	Safety glass, consisting of toughened (tempered) or laminated glass
189F.	7008	Multiple-walled insulating units of glass
189G.	7009	Glass mirrors, whether or not framed, including rear-view mirrors]
190.	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
112[190A.	7011	215[Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
191.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
112 [191A.	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked]
192.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses
112 [192A.	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms]
193.	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
194.	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewelry; glass microspheres not exceeding 1 mm in diameter
195.	7019	216 [Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
112 ^{[195A.}	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]
196.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
197.	7202	Ferro-alloys
198.	7203	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%, in lumps, pellets or similar forms
199.	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel
200.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel
201.	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
202.	7207	Semi-finished products of iron or non-alloy steel
203.	7208 to 7212	All flat-rolled products of iron or non-alloy steel
204.	7213 to 7215	All bars and rods, of iron or non-alloy steel
205.	7216	Angles, shapes and sections of iron or non-alloy steel
206.	7217	Wire of iron or non-alloy steel
207.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
208.	7219, 7220	All flat-rolled products of stainless steel
209.	7221, 7222	All bars and rods, of stainless steel
210.	7223	Wire of stainless steel
211.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
212.	7225, 7226	All flat-rolled products of other alloy steel
213.	7227, 7228	All bars and rods of other alloy steel.
214.	7229	Wire of other alloy steel

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
215.	7301	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
216.	7302	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 bedplates, ties and other material specialized for jointing or fixing rails
217.	7303	Tubes, pipes and hollow profiles, of cast iron
218.	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
219.	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular crosssections, the external diameter of which exceeds 406.4 mm, of iron or steel
220.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
221.	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
222.	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridgesections, lock?gates, towers, lattice masts, roofs, roofing frame?works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]
223.	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
224.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment ²⁹¹ [; other than Milk cans made of Iron, or Steel]
225.	7311	Containers for compressed or liquefied gas, of iron or steel
226.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
227.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
228.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
229.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90
230.	7316	Anchors, grapnels and parts thereof, of iron or steel
231.	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
232.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
233.	7319	5 [Sewing needles], knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included
234.	7320	Springs and leaves for springs, of iron and steel
235.	7321	110 [Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas- rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves 293 [, wood burning stoves of iron or steel, and solar cookers]]]
112 [235A.	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor- driven fan or blower, and parts thereof, of iron or steel]
236.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
115 [236A.	7323 9410	Ghamella
236B.	7324	Sanitary ware and parts thereof, of iron and steel]
237.	7325	110 [Other cast articles of iron or steel]
238.	7326	110 [Other articles of iron or steel]
239.	7401	Copper mattes; cement copper (precipitated copper)
240.	7402	Unrefined copper; copper anodes for electrolytic refining
241.	7403	Refined copper and copper alloys, unwrought
242.	7404	Copper waste and scrap
243.	7405	Master alloys of copper
244.	7406	Copper powders and flakes
245.	7407	Copper bars, rods and profiles
246.	7408	Copper wire

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
247.	7409	Copper plates, sheets and strip, of a thickness exceeding ⁵ [0.15 mm]
248.	7410	Copper foils
249.	7411	Copper tubes and pipes
250.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
251.	7413	Stranded wires and cables
252.	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
112 [252A.	7418	All goods [other than table, kitchen or other household articles of copper; Utensils]]
253.	110 [7419	126 [Other articles of copper [other than Brass Kerosene Pressure Stove]]
254.	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
255.	7502	Unwrought nickel
256.	7503	Nickel waste and scrap
257.	7504	Nickel powders and flakes
258.	7505	Nickel bars, rods, profiles and wire
259.	7506	Nickel plates, sheets, strip and foil
260.	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
261.	7508	Other articles of nickel
262.	7601	110 [Unwrought Aluminium]
263.	7602	Aluminium waste and scrap
264.	7603	Aluminium powders and flakes
265.	7604	Aluminium bars, rods and profiles

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
266.	7605	Aluminium wire
267.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm
268.	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm
269.	7608	Aluminium tubes and pipes
270.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
271.	110 [7610	Aluminium structures (excluding prefabricated buildings of heading 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]
272.	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
273.	7612	Aluminium casks, drums, cans, boxes, etc. 291 [; other than Milk cans made of Aluminium]
274.	7613	Aluminium containers for compressed or liquefied gas
275.	7614	110 [Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated]
112 [275A.	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils 291 [; Milk cans made of Aluminium]]]
276.	7616	Other articles of aluminium
277.	7801	Unwrought lead
278.	7802	Lead waste and scrap
279.	7804	Lead plates, sheets, strip and foil; lead powders and flakes

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
280.	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)
281.	7901	Unwrought zinc
282.	7902	Zinc waste and scrap
283.	7903	Zinc dust, powders and flakes
284.	7904	Zinc bars, rods, profiles and wire
285.	7905	Zinc plates, sheets, strip and foil
286.	7907	Other articles of zinc including sanitary fixtures
287.	8001	Unwrought tin
288.	8002	Tin waste and scrap
289.	8003	Tin bars, rods, profiles and wire
290.	8007	Other articles of tin
291.	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap
292.	8113	Cermets and articles thereof, including waste and scrap
293.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
294.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
295.	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
296.	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
297.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
298.	8207	Interchangeable tools for hand tools, whether or not power- operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools
299.	8208	Knives and cutting blades, for machines or for mechanical appliances
300.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets
301.	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
262 ^{[301A.}	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor]
112 ^{[301AA.}	8212	Razors and razor blades (including razor blade blanks in strips)]
302.	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor
112 ^{[302A.}	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) ²⁶³ [Omitted] ²⁷⁹ [other than pencil sharpeners]]
236 ^{[302B.}	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware]
303.	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
100 [303A.	110 [8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat- pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal]
112 [303B.	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
303C.	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
303D.	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal]
47 [304.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal]
305.	8307	Flexible tubing of base metal, with or without fittings
306.	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
307.	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
112 [307A.	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405]
308.	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
101 [308A.	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B.	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps(horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps]
309.	8401	Nuclear reactors; machinery and apparatus for isotopes separation
310.	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
311.	8403	Central heating boilers other than those of heading 8402
312.	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
313.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
314.	8406	Steam turbines and other vapour turbines
315.	8410	Hydraulic turbines, water wheels, and regulators therefor
316.	8411	110 [Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]]
317.	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]
112 [317A.	8413	264[(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60];
		(c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube- well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps]
317B.	8414	217 [Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]]
236[317C.	8414 20 10	Bicycle pumps
317D.	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
318.	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
319.	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
116 [319A.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415]
320.	218 [8419 [other than 8419 12]]	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, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]]
321.	8420	127 [Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]]
322.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
323.	8422 20 00, 8422 30 00, 8422 40 00, ⁵ [8422 90] [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]
324.	8423	110 [Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds]
325.	8424	115 [Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]]
326.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
327.	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
112 [327A.	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
327B.	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
327C.	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
327D.	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow- blowers]
328.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
236[328A.	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
328B.	8434	Milking machines and dairy machinery]
329.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
236[329A.	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof]
330.	8438	219 [Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils]
331.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
332.	8440	Book-binding machinery, including book-sewing machines

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
333.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
334.	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
335.	8443	110 [Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof]
336.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
337.	8445	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
338.	8446	Weaving machines (looms)
339.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
340.	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
341.	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
116 [341A.	8450	Household or laundry-type washing machines, including machines which both wash and dry]
342.	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
343.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
344.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
345.	8455	Metal-rolling mills and rolls therefor
346.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
347.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
348.	8458	Lathes (including turning centres) for removing metal
349.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
350.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
351.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
352.	8462	220 [Machine-Tools (Including Presses) For Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above]
353.	8463	Other machine-tools for working metal, or cermets, without removing material
354.	8464	Machine-tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass
355.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
356.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand
357.	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
358.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
359.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
360.	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
361.	8472	110 [Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non- electric]]
362.	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472
363.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
364.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
112 [364A.	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including moneychanging machines]
365.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
112 [365A.	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter]
366.	8479	110 [Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]]
367.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
368.	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
369.	8482	Ball bearing, Roller Bearings
102 [369A.	8483	141 [Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
112 ^[369B.]	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals]
206 ^[369C.]	8485	Machines for Additive Manufacturing]
370.	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories
371.	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter
236 ^[371A.]	84 or 85	E-waste <i>Explanation.-</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E- Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer]
372.	8501	Electric motors and generators (excluding generating sets)
373.	8502	Electric generating sets and rotary converters
374.	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502
375.	8504	110 [Electrical transformers, static converters (for example, rectifiers) and inductors 148 [, other than charger or charging station for Electrically operated vehicles]]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
376.	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro- magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads
112 [376A.	8506	Primary cells and primary batteries
116 [376AA.	8507 60 00	Lithium-ion Batteries
132 [376AAA .	8507	Lithium-ion accumulators (other than battery) including lithium- ion power bank]
376AB.	8508	Vacuum cleaners
376AC.	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 ²⁶⁵ [Omitted]
376AD.	8510	Shavers, hair clippers and hair-removing appliances, with self- contained electric motor]
376B.	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
376C.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512]
377.	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
378.	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets
116 [378A.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for 294 [domestic purposes [other than solar cookers];] electric heating resistors, other than those of heading 8545]
379.	8517	171 [All goods]
380.	8518	110 [Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set]
112 [380A.	8519	Sound recording or reproducing apparatus]
381.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
112 [381A.	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
382.	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37
206 [382A.	8524	Flat Panel Display Modules, Whether or Not Incorporating Touch- Sensitive Screens]
221 [383.	8525 or 8806	Closed-circuit television (CCTV), transmission apparatus for radio- broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.]]
112 [383A.	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
383B.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock]
116 [383C.	8528	Television set (including LCD or LED television) of screen size not exceeding 142 [32 inches]]
384.	8528	49 [Computer monitors not exceeding 143 [32 inches]], Set top Box for Television (TV)
112 [384A.	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
384B.	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
384C.	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530]
385.	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)
386.	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors
387.	8534 00 00	Printed Circuits
388.	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts
112 [388A.	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp- holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables
388B.	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517]
389.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
390.	8539	222 [Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps ²⁶⁶ [Omitted]]
391.	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)
392.	8541	223 [Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals]
393.	8542	Electronic integrated circuits
394.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter
395.	8544	110 [Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors]
396.	8545	110 [Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes]
397.	8546	Electrical insulators of any material

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
112 [397A.	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material]
398.	224 [8548 or 8549]	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter
174 [398A.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.
398B.	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof.
398C.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.
398D.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).
398E.	8605	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 heading 8604).

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
398F.	8606	Railway or tramway goods vans and wagons, not self-propelled.
398G.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.
398H.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.]
399.	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]
113 [399A.	8702	Buses for use in public transport which exclusively run on Bio- fuels]
400.	8703	155 [Following motor vehicles of length not exceeding 4000 mm, namely: - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department]
401.	8704	Refrigerated motor vehicles

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
116[401A.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete- mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)]
402.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle
116[402A.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles]
403.	8715	Baby carriages and parts thereof
116[403A.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]]
404.	8801	Balloons and dirigibles, gliders and other non-powered aircraft
405.	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
406.	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof
236[406A.	8807	Parts of goods of heading 8801]
407.	8908 00 00	Vessels and other floating structures for breaking up
408.	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked
409.	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]
410.		111 [Omitted]
411.	9004	110 [Spectacles [other than corrective]; goggles including those for correcting vision]
112 [411A.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
411B.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
411C.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
411D.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
411E.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
411F.	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
411G.	9012	Microscopes other than optical microscopes; diffraction apparatus
411H	9013	225 [Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter]
411-I	9014	Direction finding compasses; other navigational instruments and appliances
411J	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders]
412.	9016	110 [Balances of a sensitivity of 5 cg or better, with or without weights]
413.	9017	267 [Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter]
112 [413A.	9022	226 [Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
413B.	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses]
414.	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
415.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments
416.	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
417.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
418.	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor
419.	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
420.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
421.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
422.	9032	Automatic regulating or controlling instruments and apparatus
423.	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90
112 [423A.	9101	Wrist-watches, pocket-watches and other watches, including stop- watches, with case of precious metal or of metal clad with precious metal
423B.	9102	Wrist-watches, pocket-watches and other watches, including stopwatches, other than those of heading 9101]
424.	9103	Clocks with watch movements, excluding clocks of heading 9104
112 [424A.	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels]
425.	9105	Other clocks
112 [425A.	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time- registers, time-recorders)
425B.	9107	Time switches with clock or watch movement or with synchronous motor
425C.	9108	Watch movements, complete and assembled]
426.	9109	Clock movements, complete and assembled
427.	9114	110 [Other clock or watch parts]
428.	9110	110 [Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements]
112 [428A.	9111	Watch cases and parts thereof]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
429.	9112	110 [Clock cases and cases of a similar type for other goods of this chapter, and parts thereof]
112 [429A.	9113	Watch straps, watch bands and watch bracelets, and parts thereof
429B.	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
429C.	9202	Other string musical instruments (for example, guitars, violins, harps)
429D.	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
429E.	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
429F.	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
429G.	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth- blown sound signalling instruments
429H.	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds]
430.	9301	Military weapons other than revolvers, pistols

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
431.	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)
432.	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307
433.	9305	Parts and accessories of articles of headings 9301 to 9304
434.	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads
435.	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
297 ^{[435A.}	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles]
436.	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
437.	9403	110 [Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof]
438.	9404	110 [Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]]
112 [438A.	9405	227 [Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; ²⁶⁸ [Omitted]]]
439.	9406	Prefabricated buildings
440.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
144 [440A.	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
440B.	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes]
441.	9506	110 [Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]]
112 [441A.	9508	228 [Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres]
441B.	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatine]
442.	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks
443.	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
444.	9604 00 00	Hand sieves and hand riddles
445.	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning
446.		156 [Omitted]
447.	9608	184 [Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.]
448.	9610 00 00	Boards, with writing or drawing surface, whether or not framed
112 [448A.	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks]
449.	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink- pads, whether or not inked, with or without boxes
51 [449A.	9613	110 [Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks]
116 [449AA.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
112[449B.	9617	229[Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inner]
449C.	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing]
450.	9620 00 00	Monopods, bipods, tripods and similar articles
451.	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.
452.	9802	Laboratory chemicals
4[452A.	4011 70 00	Tyre for tractors
452B.	4013 90 49	Tube for tractor tyres

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
452C.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
452D.	8413 81 90	Hydraulic Pumps for Tractors
452E.	8708 10 10	Bumpers and parts thereof for tractors
452F.	8708 30 00	Brakes assembly and its parts thereof for tractors
452G.	8708 40 00	Gear boxes and parts thereof for tractors
452H.	8708 50 00	Transaxles and its parts thereof for tractors
452I.	8708 70 00	Road wheels and parts and accessories thereof for tractors
452J.	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof
452K.	8708 92 00	Silencer assembly for tractors and parts thereof
452L.	8708 93 00	Clutch assembly and its parts thereof for tractors
452M.	8708 94 00	Steering wheels and its parts thereof for tractor
452N.	8708 99 00	Hydraulic and its parts thereof for tractors
452O.	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors.]
112 [452P.	Any Chapter	Permanent transfer of Intellectual Property (IP) right 186 [Omitted]]
147 [452Q.	Any Chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub- section 4 of section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), as prescribed in notification No. 07/2019-State Tax (Rate), dated 30th March, 2019, published in Gazette of Maharashtra vide Part IV-B, Extra-ordinary No. 108 dated 30th March, 2019 <i>Explanation.</i> For the purpose of this entry,- (i) the term "promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
		(ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP). (iii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (iv) "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP. This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.]
453	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI

Schedule IV - 14%

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.		288[Omitted]
2.		111[Omitted]
3.		111[Omitted]
4.		111[Omitted]
5.		111[Omitted]
6.		111[Omitted]
7.		111[Omitted]
8.		111[Omitted]
9.		111[Omitted]
10.	2106 90 20	Pan masala
11.		111[Omitted]
12.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
151[12A.	22029990	Caffeinated Beverages]
174[12B.	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.]
13.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
14.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
15.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]
206[15A.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
15B.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion]
16.		111[Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
17.		111 [Omitted]
18.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
19.		111 [Omitted]
20.		123 [Omitted]
21.		123 [Omitted]
22.		123 [Omitted]
23.		111 [Omitted]
24.		123 [Omitted]
25.		111 [Omitted]
26.		111 [Omitted]
27.		111 [Omitted]
28.		111 [Omitted]
29.		111 [Omitted]
30.		111 [Omitted]
31.		111 [Omitted]
32.		111 [Omitted]
33.		111 [Omitted]
34.		104 [Omitted]
35.		111 [Omitted]
36.		111 [Omitted]
37.		111 [Omitted]
38.		111 [Omitted]
39.		111 [Omitted]
40.		111 [Omitted]
41.		111 [Omitted]
42.		111 [Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
43.		111 [Omitted]
44.		111 [Omitted]
45.		111 [Omitted]
46.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; 112 [rear tractor tyres; and of a kind used on aircraft]]
47.		131 [Omitted]
48.		111 [Omitted]
49.		111 [Omitted]
50.		111 [Omitted]
51.		111 [Omitted]
52.		111 [Omitted]
53.		111 [Omitted]
54.		111 [Omitted]
55.		111 [Omitted]
56.		111 [Omitted]
57.		111 [Omitted]
58.		111 [Omitted]
59.		111 [Omitted]
60.		111 [Omitted]
61.		111 [Omitted]
62.		111 [Omitted]
63.		111 [Omitted]
64.		111 [Omitted]
65.		111 [Omitted]
66.		111 [Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
67.		111[Omitted]
68.		111[Omitted]
69.		111[Omitted]
70.		111[Omitted]
71.		111[Omitted]
72.		111[Omitted]
73.		111[Omitted]
74.		111[Omitted]
75.		111[Omitted]
76.		111[Omitted]
77.		111[Omitted]
78.		111[Omitted]
79.		111[Omitted]
80.		111[Omitted]
81.		111[Omitted]
82.		111[Omitted]
83.		111[Omitted]
84.		111[Omitted]
85.		111[Omitted]
86.		111[Omitted]
87.		57[Omitted]
88.		111[Omitted]
89.		111[Omitted]
90.		111[Omitted]
91.		111[Omitted]
92.		111[Omitted]
93.		111[Omitted]
94.		111[Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
95.		111 [Omitted]
96.		111 [Omitted]
97.		111 [Omitted]
98.		111 [Omitted]
99.		111 [Omitted]
100.		111 [Omitted]
101.		111 [Omitted]
102.		111 [Omitted]
103.		111 [Omitted]
104.		111 [Omitted]
105.		111 [Omitted]
106.		111 [Omitted]
107.		111 [Omitted]
108.		111 [Omitted]
109.		111 [Omitted]
110.		111 [Omitted]
111.		111 [Omitted]
107 112.	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal]
113.		111 [Omitted]
114.	8407	110 [Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]]
115.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
116.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
117.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30], 111 [omitted]
118.		111 [Omitted]
119.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
120.		123 [Omitted]
121.		111 [Omitted]
122.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
123.		111 [Omitted]
124.		111 [Omitted]
125.		111 [Omitted]
126.		111 [Omitted]
127.		111 [Omitted]
128.		111 [Omitted]
129.		111 [Omitted]
130.		123 [Omitted]
131.		111 [Omitted]
132.		111 [Omitted]
133.		111 [Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
134.		111 [Omitted]
135.		131 [Omitted]
136.		111 [Omitted]
137.		111 [Omitted]
138.		111 [Omitted]
139.	8507	129 [Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery 132 [and other Lithium-ion accumulators including Lithium- ion power banks]]
140.		123 [Omitted]
141.		123 [Omitted]
142.		123 [Omitted]
143.	8511	Electrical ignition or starting equipment of a kind used for spark- ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines
144.		111 [Omitted]
145.		111 [Omitted]
146.		123 [Omitted]
147.		111 [Omitted]
148.		111 [Omitted]
149.		111 [Omitted]
150.		111 [Omitted]
151.		131 [Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
152.		111 [Omitted]
153.		111 [Omitted]
154.	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus 130 [other than computer monitors not exceeding 145 [32 inches], set top box for television and Television set (including LCD and LED television) of screen size not exceeding 145 [32 inches]]
155.		111 [Omitted]
156.		111 [Omitted]
157.		111 [Omitted]
158.		111 [Omitted]
159.		111 [Omitted]
160.		111 [Omitted]
161.		111 [Omitted]
162.		111 [Omitted]
163.		111 [Omitted]
163A.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc
164.	8702	115 [Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]
165.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
166.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
167.		123 [Omitted]
168.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
169.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
170.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
171.		123 [Omitted]
172.		111 [Omitted]
173.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
146 [174.	8714	Parts and accessories of vehicles of heading 8711]
175.		123 [Omitted]
176.	230 [8802 or 8806]	Aircrafts for personal use
177.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
178.		111 [Omitted]
179.		111 [Omitted]
180.		111 [Omitted]
181.		111 [Omitted]
182.		111 [Omitted]
183.		111 [Omitted]
184.		111 [Omitted]
185.		111 [Omitted]
186.		111 [Omitted]
187.		111 [Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
188.		111[Omitted]
189.		111[Omitted]
190.		111[Omitted]
191.		111[Omitted]
192.		111[Omitted]
193.		111[Omitted]
194.		111[Omitted]
195.		111[Omitted]
196.		111[Omitted]
197.		111[Omitted]
198.		111[Omitted]
199.		111[Omitted]
200.		111[Omitted]
201.		111[Omitted]
202.		111[Omitted]
203.		111[Omitted]
204.		111[Omitted]
205.		111[Omitted]
206.		111[Omitted]
207.		111[Omitted]
208.		111[Omitted]
209.		111[Omitted]
210.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
295[210A.	9401 20 00	Seats of a kind used for motor vehicles]
211.		111[Omitted]
212.		111[Omitted]
213.		111[Omitted]

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
214.		111 [Omitted]
215.		131 [Omitted]
216.		111 [Omitted]
217.		111 [Omitted]
218.		111 [Omitted]
59 ^{219.}	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother of pearl and other animal carving material, and articles of these materials (including articles obtained by moulding))
220.		111 [Omitted]
221.		111 [Omitted]
222.		111 [Omitted]
223.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
224.		123 [Omitted]
225.		111 [Omitted]
226.		111 [Omitted]
227.	9804	All dutiable articles intended for personal use
284 ^[227A]	Any Chapter	Specified actionable claim; <i>Explanation:</i> "specified actionable claim" as defined in section2(102A) of the MGST Act, 2017 means the actionable claim involved in or by way of- (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming]
228.		285 [Omitted]
229.		285 [Omitted]

Schedule V - 1.5%

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport
2.		114 [Omitted]
3.		157 [Omitted]
4.		157 [Omitted]
5.	7105	Dust and powder of natural or synthetic precious or semi-precious stones
6.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7.	7107	Base metals clad with silver, not further worked than semi-manufactured
8.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
9.	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
10.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
11.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
12.	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.
13.	7113	Articles of jewellery and parts thereof, of precious metal or 110 [of metal clad with precious metal 114 other than bangles of lac/shellac]
14.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
15.	7115	Other articles of precious metal or of metal clad with precious metal

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
16.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
17.	7117	115 [Imitation jewellery [other than bangles of lac/shellac]]
18.	7118	Coin

Schedule VI - 0.125%

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	269[Rough diamonds or simply sawn diamonds, industrial or non- industrial]
2.	7103	158 [Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport]
2A.		159 [Omitted]
3.	7104	270[Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped]
4.		161 [Omitted]

71[Schedule VII - 0.75%

S. No.	Chapter /Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI]

Explanation. - For the purposes of this notification, -

(i) The phrase "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

299[(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.]

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

284[(v) The words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall

have the same meanings as assigned to them in those Acts.]

2. This notification shall come into force with effect from the 1st day of July, 2017.

64["ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name,-

- (a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that **effect with the jurisdictional commissioner of State tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and
- (b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.]

109[Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.]

By order and in the name of the Governor of Maharashtra,

R. D. BHAGAT,
Deputy Secretary to Government

Note:

1. Amended Vide Corrigendum, dated: 01.07.2017

2. Inserted by Notification No.18/2017- State Tax (Rate), dated 01.07.2017 w.e.f. 01.07.2017

3. Omitted by Notification No.18/2017- State Tax (Rate), dated 01.07.2017 w.e.f. 01.07.2017, before it read as

66.	3102	<i>Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers</i>
67.	3103	<i>Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers</i>
68.	3104	<i>Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers</i>
69.	3105	<i>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, other than those which are clearly not to be used as fertilizers</i>

4. Inserted by Notification No.19/2017- State Tax (Rate), dated 18.08.2017 w.e.f. 18.08.2017

5. Amended vide Corrigendum, dated: 27.07.2017

6. Inserted by Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

7. Entry 29A inserted in Schedule I by Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

8. Entry 33A inserted in Schedule I by Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

9. Entry 100A inserted in Schedule I by Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

10. Text "[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement& husk of pulses, concentrates & additives, wheat bran & de-oiled cake]" *omitted* by Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

11. Inserted by Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

12. Entry 198A inserted in Schedule I by Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

13. Inserted by Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

14. Entry 201A inserted in Schedule I Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

15. Entry 219A & 219B inserted in Schedule I by Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
16. Entry 257A inserted in Schedule I by Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
17. Entry 259A inserted in Schedule I by Notification No.27/2017- State Tax (Rate), dated 22.09.2017 w.e.f. 22.09.2017
18. Entry 260 of Schedule I substituted vide Notification No.27/2017- State Tax (Rate), dated 22.09.2017 w.e.f. 22.09.2017
19. Entry 263A inserted in Schedule I vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
20. Entry 15 of Schedule II 'walnuts' deleted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
21. Entry 17 of Schedule II substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
22. Entry 45 of Schedule II substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
23. Entry 46 of Schedule II substituted vide Notification No.27/2017- State Tax (Rate), dated 22.09.2017 w.e.f. 22.09.2017
24. Entry 49 of Schedule II substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
25. Entry 73 of Schedule II substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
26. Entry 85A inserted in Schedule II vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
27. Entry 92A inserted in Schedule II vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
28. Entry 99A inserted in Schedule II vide Notification No.27/2017- State Tax (Rate), dated 22.09.2017 w.e.f. 22.09.2017
29. Entry 128 of Schedule II substituted vide Notification No.27/2017- State Tax (Rate), dated 22.09.2017 w.e.f. 22.09.2017
30. Entry 147 of Schedule II substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

31. Entry 154 of Schedule II substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
32. Entry 171A inserted in Schedule II vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
33. Entry 176 of Schedule II substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
34. Entry 176A inserted in Schedule II vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
35. Entry 177A, 177B, 177C & 177D in Schedule II inserted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
36. Entry 189A inserted in Schedule II vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
37. Entry 195A inserted in Schedule II vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
38. Entry 224A inserted in Schedule II vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
39. Entry 231A inserted in Schedule II vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
40. Entry 23 of Schedule III substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
41. Entry 111 of Schedule III substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
42. Entry 123A inserted in Schedule III vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
43. Entry 140 of Schedule III omitted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
44. Entry 157 of Schedule III substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
45. Entry 172 of Schedule III substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
46. Entry 186 & 187 of Schedule III omitted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

47. Entry 304 of Schedule III omitted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
48. Entry 325 of Schedule III substituted vide Notification No.27/2017- State Tax (Rate), dated 22.09.2017 w.e.f. 22.09.2017
49. Entry 384 of Schedule III substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
50. Entry 438 of Schedule III substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
51. Entry 449A inserted in Schedule III vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
52. Entry 9 of Schedule IV ', Custard powder' omitted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
53. Entry 45 of Schedule IV substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
54. Entry 49 of Schedule IV substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
55. Entry 70 of Schedule IV substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
56. Entry 85 of Schedule IV '; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods' omitted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
57. Entry 87 of Schedule IV omitted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
58. Entry 154 of Schedule IV substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
59. Entry 219 of Schedule IV omitted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
60. Entry 222 of Schedule IV substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017
61. Entry 2 of Schedule V substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

62. Entry 1 of Schedule VI substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

63. In the Explanation, clause (ii) substituted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017; earlier read as:

(ii) The phrase "registered brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.

64. Annexure inserted vide Notification No.27/2017- State Tax (Rate), dated 25.09.2017 w.e.f. 22.09.2017

65. Entry 29 of Schedule I substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017

66. Entry 30A inserted in Schedule I vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017

67. Entry 99A inserted in Schedule I vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017

68. Entry 101A inserted in Schedule I vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017

69. Entry 164 of Schedule I substituted vide Notification No. 34/2017 – State Tax (Rate), dated 13.10.2017; earlier read as:

"Kerosene PDS"

70. Entry 181A inserted in Schedule I vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017

71. Entry 187A inserted in Schedule I vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017

72. Entry 188A inserted in Schedule I vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017

73. Entry 191A inserted in Schedule I vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017

74. Entry 198B inserted in Schedule I vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
75. Entry 201A of Schedule I omitted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
76. Entry 218A inserted in Schedule I vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
77. Entry 219 of Schedule I substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
78. Entry 228A inserted in Schedule I vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
79. Entry 234A inserted in Schedule I vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
80. Entry 264 inserted in Schedule I vide Notification No. 34/2017 - State (Rate), dated 13.10.2017
81. Entry 16 of Schedule II substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; earlier read as:
"Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried"
82. Entry 17 of Schedule II substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; the words earlier read as:
"dried fruits of Chapter 8 [other than tamarind, dried]"
83. Entry 46 of Schedule II substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; earlier read as:
"Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram]"
84. Entry 111 of Schedule II omitted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
85. Entry 132A, 132B, 132C, 132D inserted in Schedule II vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
86. In Entry 137 of Schedule II, "such as Real zari thread (gold) and silver thread, combined with textile thread)" is omitted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
87. Entry 16 of Schedule III substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; the words earlier read as: *"other than pizza bread"*

88. Entry 23 of Schedule III substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; the words earlier read as: *"preparations in ready for consumption form"*
89. Entry 54A inserted in Schedule III vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
90. Entry 63 of Schedule III substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; earlier read as:
"Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)"
91. Entry 102 of Schedule III omitted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
92. Entry 114 of Schedule III substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; earlier read as:
"Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom"
93. Entry 158 of Schedule III omitted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
94. Entry 159 of Schedule III substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; earlier read as:
"All synthetic filament yarn such as nylon, polyester, acrylic, etc."
95. Entry 160 of Schedule III substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; earlier read as:
"All artificial filament yarn such as viscose rayon, Cuprammonium, etc."
96. Entry 164 of Schedule III omitted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
97. Entry 165 of Schedule III omitted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
98. Entry 177A inserted in Schedule III vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
99. Entry 188 of Schedule III omitted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017

100. Entry 303A inserted in Schedule III vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
101. Entry 308A, 308B inserted in Schedule III vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
102. Entry 369A inserted in Schedule III vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
103. Entry 23 of Schedule IV substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; the words earlier read as: *"pans or in similar forms or packings"*
104. Entry 34 of Schedule IV omitted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
105. Entry 50 of Schedule IV substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; the words earlier read as: *"including waste and scrap"*
106. Entry 70 of Schedule IV substituted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017; earlier read as:
"Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone⁵⁵[other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]"
107. Entry 112 of Schedule IV omitted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
108. In Entry 135 of Schedule IV, "and plain shaft bearings" omitted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
109. In ANNEXURE, after point (b), the proviso inserted vide Notification No. 34/2017 - State Tax (Rate), dated 13.10.2017
110. Substituted vide Notification No. 41/2017 - State Tax (Rate), dated 14.11.2017; w.e.f 15.11.2017
111. Omitted vide Notification No. 41/2017 - State Tax (Rate), dated 14.11.2017; w.e.f 15.11.2017
112. Inserted vide Notification No. 41/2017 - State Tax (Rate), dated 14.11.2017; w.e.f 15.11.2017
113. Inserted vide Notification No. 6/2018 - State Tax (Rate), dated 25.01.2018; w.e.f 25.01.2018
114. Omitted vide Notification No. 6/2018 - State Tax (Rate), dated 25.01.2018; w.e.f 25.01.2018

115. Substituted vide Notification No. 6/2018 - State Tax (Rate), dated 25.01.2018; w.e.f 25.01.2018

116. Inserted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f. 27.07.2018

117. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f.

27.07.2018; earlier read as:

2515 [Except 2515 12 10, 2515 12 20, 2515 12 90]	<i>Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]</i>
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118. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f.

27.07.2018; earlier read as: "*Coir mats, matting and floor covering*"

119. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f.

27.07.2018; earlier read as: "¹¹⁵*[Corduroy fabrics, velvet fabrics]*"

120. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f. 27.07.2018

61	<i>Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece</i>
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121. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f.

27.07.2018; earlier read as: "500"

122. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f.

27.07.2018; earlier read as: "*Biomass briquettes*"

123. Omitted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f. 27.07.2018

124. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f.

27.07.2018; earlier read as:

³⁷ [195A.	8424	<i>Nozzles for drip irrigation equipment or nozzles for sprinklers]</i>
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125. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f.

27.07.2018; earlier read as:

9619	<i>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material</i>
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126. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f.

27.07.2018; earlier read as: "*Other articles of copper*"

127. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f.

27.07.2018; earlier read as: "*Calendering or other rolling machines, other than for metals or glass,
and cylinders therefor*"

128. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f. 27.07.2018; earlier read as:

9607	<i>Slide fasteners and parts thereof</i>
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129. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f. 27.07.2018; earlier read as: *"Electric accumulators, including separators therefor, whether or not rectangular (including square)"*

130. Substituted vide Notification No. 18/2018 - State Tax (Rate), dated 27.07.2018; w.e.f. 27.07.2018; earlier read as: *"⁵⁸[other than computer monitors not exceeding 20 inches ¹¹²]; and set top box for television]]"*

131. Omitted vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019

132. Inserted vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019

133. S. No. 198A re-numbered as S. No. 198AA & S. No. 198A inserted before S. No. 198AA vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019

134. Substituted vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019; earlier read as: *"⁶³[other than 6309]"*

135. Substituted vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019; earlier read as: *"Footwear having a retail sale price not exceeding Rs. ¹²¹[1000] per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself."*

136. Substituted vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019; earlier read as:

¹¹² [225A.	6815	<i>Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content]</i>
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137. S. No. 243A re-numbered as S. No. 243B & S. No. 243A inserted before S. No. 243B vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019

138. S. No. 171A re-numbered as S. No. 171AA & S. No. 171A inserted before S. No. 171AA vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019

139. Omitted vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019; earlier read as: *"walking-sticks, seat-sticks,"*

140. S. No. 121A re-numbered as S. No. 121B & S. No. 121A inserted before S. No. 121B vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019

141. Substituted vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019; earlier read as: "¹¹⁰*[Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws]*"

142. Substituted vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019; earlier read as: "68 cm"

143. Substituted vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019; earlier read as: "20 inches"

144. S. No. 440A re-numbered as S. No. 440B & S. No. 440A inserted before S. No. 440B vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019

145. Substituted vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019; earlier read as: "20 inches" & "68 cm"

146. Substituted vide Notification No. 24/2018 - State Tax (Rate), dated 31.12.2018; w.e.f. 01.01.2019; earlier read as:

174.	8714	<i>Parts and accessories of vehicles of headings 8711 and 8713</i>
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147. Inserted vide Notification No. 08/2019 - State Tax (Rate), dated 30.03.2019; w.e.f. 01.04.2019

148. Inserted vide Notification No. 12/2019 - State Tax (Rate), dated 31.07.2019; w.e.f. 01.08.2019

149. Omitted vide Notification No. 12/2019 - State Tax (Rate), dated 31.07.2019; w.e.f. 01.08.2019; earlier read as:

206.	87	<i>Electrically operated vehicles, including two and three wheeled electric motor vehicles</i>
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150. Omitted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as:

⁸ [33A	0813	<i>Tamarind, dried]</i>
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151. Inserted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019

152. Substituted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as: "¹³⁴*[63 [other than 6305 32 00, 6309]]*"

153. Omitted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as:

235.	8601	<i>Rail locomotives powered from an external source of electricity or by electric accumulators</i>
236.	8602	<i>Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof</i>

237.	8603	<i>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604</i>
238.	8604	<i>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)</i>
239.	8605	<i>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 heading 8604)</i>
240.	8606	<i>Railway or tramway goods vans and wagons, not self-propelled</i>
241.	8607	<i>Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof</i>
242.	8608	<i>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing</i>

154. Omitted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as:

¹¹² [201A.	8509	<i>Wet grinder consisting of stone as a grinder]</i>
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155. Substituted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as: "Cars for physically handicapped persons"

156. Omitted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as:

446.	¹²⁸ [9607 20 00	<i>Parts of slide fasteners]</i>
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157. Omitted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as:

3.	7103	¹¹⁵ <i>[Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]]</i>
4.	7104	¹¹⁵ <i>[Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]]</i>

158. Substituted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as:

¹¹⁵[*Semi-precious stones, unworked or simply sawn or roughly shaped*]"

159. Omitted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as:

¹¹³ [2A.	7103	<i>Precious stones (other than diamonds), ungraded precious stones (other than diamonds)]</i>
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160. Substituted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as: ¹¹⁵[*Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped*]"

161. Omitted vide Notification No. 14/2019 - State Tax (Rate), dated 01.10.2019; w.e.f. 01.10.2019; earlier read as:

¹¹³ [4.	7104	<i>Synthetic or reconstructed precious stones]</i>
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162. Omitted vide Notification No. 27/2019 - State Tax (Rate), dated 06.01.2020; w.e.f. 01.01.2020; earlier read as:

¹⁵¹ [80AA.	3923 or 6305	<i>Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods]</i>
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163. Omitted vide Notification No. 27/2019 - State Tax (Rate), dated 06.01.2020; w.e.f. 01.01.2020; earlier read as:

¹³⁸ [171A.	6305 32 00	<i>Flexible intermediate bulk containers</i>
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164. Inserted vide Notification No. 27/2019 - State Tax (Rate), dated 06.01.2020; w.e.f. 01.01.2020

165. Omitted vide Notification No. 1/2020 - State Tax (Rate), dated 27.02.2020; w.e.f. 01.03.2020; earlier read as:

242.	-	<i>Lottery run by State Governments</i> <i>Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Maharashtra Goods and Services Tax Act, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</i> <i>Explanation 2.-</i>
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		(1) "Lottery run by State Governments" means a lottery not allowed to be sold in any state other than the organising state. (2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.
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166. Substituted vide Notification No. 1/2020 - State Tax (Rate), dated 27.02.2020; w.e.f. 01.03.2020; earlier read as:

228.	¹¹⁰ [Any Chapter]	<i>Lottery authorized by State Governments</i> <i>Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Maharashtra Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</i> <i>Explanation 2.-</i> <i>(1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also.</i> <i>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010</i>
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167. Omitted vide Notification No. 03/2020 - State Tax (Rate), dated 07.04.2020; w.e.f. 01.04.2020; earlier read as:

187.	3605 00 10	<i>Handmade safety matches</i> <i>Explanation.- For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: -</i> <i>(i) frame filling;</i> <i>(ii) dipping of splints in the composition for match heads;</i> <i>(iii) filling of boxes with matches;</i> <i>(iv) pasting of labels on match boxes, veneers or cardboards;</i> <i>(v) packaging</i>
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168. Inserted vide Notification No. 03/2020 - State Tax (Rate), dated 07.04.2020; w.e.f. 01.04.2020

169. Omitted vide Notification No. 03/2020 - State Tax (Rate), dated 07.04.2020; w.e.f. 01.04.2020; earlier read as:

202.	8517	<i>Telephones for cellular networks or for other wireless networks</i>
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203.	85	<i>Parts for manufacture of Telephones for cellular networks or for other wireless networks</i>
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170. Omitted vide Notification No. 03/2020 - State Tax (Rate), dated 07.04.2020; w.e.f. 01.04.2020; earlier read as:

73.	3605	<i>Matches (other than handmade safety matches [3605 00 10])</i>
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171. Substituted vide Notification No. 03/2020 - State Tax (Rate), dated 07.04.2020; w.e.f. 01.04.2020; earlier read as:

"¹¹⁰[Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]]"

172. Substituted vide Notification No. 01/2021 - State Tax (Rate), dated 09.06.2021; w.e.f. 02.06.2021; earlier read as: "4016 or 9503"

173. Inserted vide Notification No. 01/2021 - State Tax (Rate), dated 09.06.2021; w.e.f. 02.06.2021

174. Inserted vide Notification No. 08/2021 - State Tax (Rate), dated 14.10.2021; w.e.f. 01.10.2021

175. Omitted vide Notification No. 08/2021 - State Tax (Rate), dated 14.10.2021; w.e.f. 01.10.2021; earlier read as:

138.	26 [other than 2619, 2620, 2621]	<i>All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]</i>
139.	2601	<i>Iron ores and concentrates, including roasted iron pyrites</i>
140.	2602	<i>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</i>
141.	2603	<i>Copper ores and concentrates.</i>
142.	2604	<i>Nickel ores and concentrates.</i>
143.	2605	<i>Cobalt ores and concentrates.</i>
144.	2606	<i>Aluminium ores and concentrates.</i>
145.	2607	<i>Lead ores and concentrates.</i>

146.	2608	<i>Zinc ores and concentrates.</i>
147.	2609	<i>Tin ores and concentrates.</i>
148.	2610	<i>Chromium ores and concentrates.</i>

176. Omitted vide Notification No. 08/2021 - State Tax (Rate), dated 14.10.2021; w.e.f. 01.10.2021; earlier read as:

⁷¹ [187A.	3915	<i>Waste, parings or scrap, of plastics]</i>
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177. Omitted vide Notification No. 08/2021 - State Tax (Rate), dated 14.10.2021; w.e.f. 01.10.2021; earlier read as:

234.	84, 85 or 94	<i>Following renewable energy devices & parts for their manufacture</i> <i>(a) Bio-gas plant</i> <i>(b) Solar power based devices</i> <i>(c) Solar power generating system</i> <i>(d) Wind mills, Wind Operated Electricity Generator (WOEG)</i> <i>(e) Waste toenergyplants/devices</i> <i>(f) Solarlantern/solarlamp</i> <i>(g) Ocean waves/tidal waves energy devices/plants</i> ⁵<i>[(h) Photo voltaic cells, whether or not assembled in modules or made up into panels]</i> ¹³²<i>[Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017- State Tax (Rate), dated 29th June, 2017 [No.MGST-1017/C.R.103(10)/Taxation-1], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.]</i>
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178. Substituted vide Notification No. 08/2021 - State Tax (Rate), dated 14.10.2021; w.e.f. 01.10.2021; earlier read as: "*Bio-diesel*"

179. Omitted vide Notification No. 08/2021 - State Tax (Rate), dated 14.10.2021; w.e.f. 01.10.2021; earlier read as:

122.	4819	<i>Cartons, boxes and cases of corrugated paper or paper board</i>
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180. Omitted vide Notification No. 08/2021 - State Tax (Rate), dated 14.10.2021; w.e.f. 01.10.2021;
earlier read as:

127.	4906 00 00	<i>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing</i>
128.	4907	<i>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; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title ²⁹[other than Duty Credit Scrips]</i>
129.	4908	<i>Transfers (decalcomanias)</i>
130.	4909	<i>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</i>
131.	4910	<i>Calendars of any kind, printed, including calendar blocks</i>
132.	4911	<i>Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices</i>

181. Omitted vide Notification No. 08/2021 - State Tax (Rate), dated 14.10.2021; w.e.f. 01.10.2021;
earlier read as:

¹⁵¹ [205A.	8601	<i>Rail locomotives powered from an external source of electricity or by electric accumulators</i>
205B.	8602	<i>Other rail locomotives; locomotive tenders; such as Diesel-electric</i>

		<i>locomotives, Steam locomotives and tenders thereof</i>
205C.	8603	<i>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604</i>
205D.	8604	<i>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)</i>
205E.	8605	<i>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 heading 8604)</i>
205F.	8606	<i>Railway or tramway goods vans and wagons, not self-propelled</i>
205G.	8607	<i>Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof</i>
205H.	8608	<i>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing]</i>

182. Omitted vide Notification No. 08/2021 - State Tax (Rate), dated 14.10.2021; w.e.f. 01.10.2021; earlier read as:

232.	9608	<i>Pens [other than Fountain pens, stylograph pens]</i>
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183. Substituted vide Notification No. 08/2021 - State Tax (Rate), dated 14.10.2021; w.e.f. 01.10.2021; earlier read as:

¹¹² [153A.	4819 20	<i>Cartons, boxes and cases of non-corrugated paper or paper board]</i>
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184. Substituted vide Notification No. 08/2021 - State Tax (Rate), dated 14.10.2021; w.e.f. 01.10.2021; earlier read as: "*Fountain pens, stylograph pens ⁵[~~and other pens~~]*"

185. Omitted vide Notification No. 13/2021 - State Tax (Rate), dated 10.11.2021; earlier read as:

¹¹² [243.	<i>Any Chapter</i>	<i>Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software]</i>
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186. Omitted vide Notification No. 13/2021 - State Tax (Rate), dated 10.11.2021; earlier read as: "*in respect of Information Technology software*"

187. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "*0303, 0304, 0305, 0306, 0307, 0308*"

188. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "*Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa*"

189. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "*Edible products of animal origin, not elsewhere specified or included*"

190. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "*Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.*"

191. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "*Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 ¹⁰[xxxx]*"

192. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "*Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. 2518 10 dolomite, Not calcined or sintered*"

193. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as:

¹⁷⁴ [186A.	3826	<i>Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel]</i>
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194. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "8419 19"

195. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as:

244.	8802	<i>Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.</i>
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196. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "8803"

197. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "Parts of goods of heading 8802"

198. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "9405 50 31"

199. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (*Corylus spp.*), ²⁰[xxxx], Chestnuts (*Castanea spp.*), Pistachios, Macadamia nuts, Kola nuts (*Cola spp.*) [other than dried areca nuts]"

200. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared."

201. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516"

202. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included"

203. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Sausages and similar products, of meat, meat offal or blood; food preparations based on these products"*

204. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Other prepared or preserved meat, meat offal or blood"*

205. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter."*

206. Inserted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022

207. Omitted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as:

49.	2202 99 90	<i>Tender coconut water ²⁴[put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]]</i>
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208. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Carpets and other textile floor coverings, tufted, whether or not made up"*

209. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"7419 99 30"*

210. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"9405, 9405 50 31"*

211. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques"*

212. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as:

¹¹² [26A.	2515 12 20, 2515 12 90	<i>Marble and travertine, other than blocks</i>
26B.	2516 12 00	<i>Granite, other than blocks]</i>

¹⁷⁴ [26C.	2601	<i>Iron ores and concentrates, including roasted iron pyrites.</i>
26D.	2602	<i>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</i>
26E.	2603	<i>Copper ores and concentrates.</i>
26F.	2604	<i>Nickel ores and concentrates.</i>
26G.	2605	<i>Cobalt ores and concentrates.</i>
26H.	2606	<i>Aluminium ores and concentrates.</i>
26I.	2607	<i>Lead ores and concentrates.</i>
26J.	2608	<i>Zinc ores and concentrates.</i>
26K.	2609	<i>Tin ores and concentrates.</i>
26L.	2610	<i>Chromium ores and concentrates.]</i>

213. Omitted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as:

41.	30	<i>Nicotine polacrilex gum</i>
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214. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "*Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators*"

215. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "*Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like*"

216. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "*Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)*"

217. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "*Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]*"

218. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: "¹¹⁰[8419"

219. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils"*

220. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above"*

221. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as:

383.	8525	¹¹⁰ <i>[Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras ¹³²[digital cameras and video camera recorders] [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]]</i>
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222. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: ¹¹⁰*[Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]]"*

223. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals"*

224. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"8548"*

225. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter"*

226. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like"*

227. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]"*

228. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]"*

229. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners"*

230. Substituted vide Notification No. 18/2021 - State Tax (Rate), dated 06.01.2022, w.e.f. 01.01.2022; earlier read as: *"8802"*

231. Omitted vide Notification No. 21/2021 - State Tax (Rate), dated 11.01.2021, w.e.f. 01.01.2022; earlier read as:

225.	64	¹³⁵ [Footwear of sale value not exceeding Rs.1000 per pair]
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232. Inserted vide Notification No. 21/2021 - State Tax (Rate), dated 11.01.2021, w.e.f. 01.01.2022

233. Omitted vide Notification No. 01/2022 - State Tax (Rate), dated 08.04.2022, w.e.f. 01.04.2022

225B.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks]
226.	6901 00 10	Bricks of fossil meals or similar siliceous earths
227.	6904 10 00	Building bricks
228.	6905 10 00	Earthen or roofing tiles

234. Inserted vide Notification No. 01/2022 - State Tax (Rate), dated 08.04.2022, w.e.f. 01.04.2022

235. In the 1st paragraph the word "and" is deleted from the end of clause (v) & added in the end of clause (vi) vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022

236. Inserted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022

237. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

"and put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]]"

238. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

"⁶[put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]"

239. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

"and put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]]"

240. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

"⁶[put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]"

241. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

"put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]"

242. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

"¹¹²[, put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]"

243. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

"⁶[put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]"

244. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

"other than those put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]"

245. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

163.	2706	Tar distilled from coal, from lignite or from peat
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246. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "put up in unit containers and bearing a brand name"

247. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

¹¹² [197A.	4107	<i>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114</i>
197B.	4112	<i>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114</i>
197C.	4113	<i>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114</i>
197D.	4114	<i>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather</i>
197E.	4115	<i>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour]</i>

248. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "put up in unit container and bearing a brand name"

249. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

230.	84	<i>Pawan Chakki that is Air Based Atta Chakki</i>
232.	¹⁹⁴ [8419 12]	<i>Solar water heater and system</i>
233.	8437	<i>Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof</i>
⁷⁹ [234A.	84 or 85	¹¹⁰ [E-waste

		<i>Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer]</i>
¹⁵¹ [234C.	8509	<i>Wet grinder consisting of stone as grinder]</i>

250. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "(1) Orthopaedic appliances falling under heading No. 90.21 of the First Schedule"

251. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

"put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]]"

252. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

¹¹⁰ [70.	3215	<i>All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink]</i>
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253. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

120.	4811	<i>Aseptic packaging paper</i>
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254. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks"

255. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

187.	8211	<i>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor</i>
188.	8214	<i>Paper knives, Pencil sharpeners and blades therefor</i>
189.	8215	<i>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware</i>

192.	8413	<i>Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps</i>
193.	8414 20 10	<i>Bicycle pumps</i>

256. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

195.	8414 90 12	<i>Parts of air or vacuum pumps and compressors of bicycle pumps</i>
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257. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "*machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 ¹¹²[; parts [8433 90 00]]*"

258. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:

198.	8434	<i>Milking machines and dairy machinery</i>
205.	8539	<i>LED lamps</i>
217.	9017 20	<i>Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments</i>
221.	9021	¹¹⁰ <i>[Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]]</i>
226.	9405	<i>LED lights or fixtures including LED lamps</i>
227.	9405	<i>LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)</i>

259. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "*Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars*"

260. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "*[Other than aseptic packaging paper]*"

261. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "*[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]*"

262. S. No. 301A re-numbered as S. No. 301AA and before S. No. 301AA as so re-numbered, S. No. 301A inserted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022
263. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "*[other than paper knives, pencil sharpeners and blades therefor]*"
264. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "*Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]*"
265. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "*[other than wet grinder consisting of stone as a grinder]*"
266. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "*[other than Light-Emitting Diode (LED) Light Sources]*"
267. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "*Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter*"
268. Omitted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "*LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)*"
269. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "¹¹⁵*[All goods]*"
270. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as: "¹⁶⁰*[Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport]*"
271. Schedule VII - 0.75%, inserted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022
272. Substituted vide Notification No. 06/2022 - State Tax (Rate), dated 08.08.2022, w.e.f. 18.07.2022; earlier read as:
- ⁶³*[(ii)(a) The phrase "brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.*

¹¹⁰[(b) The phrase "registered brand name" means, -

(A) a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;

(B) a brand registered as on the 15th May 2017 or thereafter under the Copyright Act, 1957 (14 of 1957);

(C) a brand registered as on the 15th May 2017 or thereafter under any law for the time being in force in any other country.]"

273. Substituted vide Notification No. 12/2022 - State Tax (Rate), dated 10.01.2022, w.e.f. 01.01.2023; earlier read as: "Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)"

274. Substituted vide Notification No. 12/2022 - State Tax (Rate), dated 13.01.2022, w.e.f. 01.01.2023; earlier read as:

"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 [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake]"

275. Substituted vide Notification No. 12/2022 - State Tax (Rate), dated 13.01.2022, w.e.f. 01.01.2023; earlier read as: "Fruit pulp or fruit juice based drinks"

276. Substituted vide Notification No. 12/2022 - State Tax (Rate), dated 13.01.2022, w.e.f. 01.01.2023; earlier read as: "Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners"

277. Substituted vide Notification No. 12/2022 - State Tax (Rate), dated 13.01.2022, w.e.f. 01.01.2023; earlier read as: "Ethyl alcohol and other spirits, denatured, of any strength ¹¹⁶[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]"

278. Substituted vide Notification No. 03/2023 - State Tax (Rate), dated 23.03.2023, w.e.f. 01.03.2023; earlier read as: "Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled"

279. Inserted vide Notification No. 03/2023 - State Tax (Rate), dated 23.03.2023, w.e.f. 01.03.2023

280. Inserted vide Notification No. 09/2023 - State Tax (Rate), dated 10.08.2023, w.e.f. 27.07.2023

281. Substituted vide Notification No. 09/2023 - State Tax (Rate), dated 10.08.2023, w.e.f. 27.07.2023; earlier read as:

"Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; ⁸⁶~~[such as Real zari thread (gold) and silver thread, combined with textile thread]~~, Imitation zari thread"

282. Substituted vide Notification No. 09/2023 - State Tax (Rate), dated 10.08.2023, w.e.f. 27.07.2023; earlier read as: "toasted bread and similar toasted products"

283. Substituted vide Notification No. 09/2023 - State Tax (Rate), dated 10.08.2023, w.e.f. 27.07.2023; earlier read as: "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel"

284. Inserted vide Notification No. 11/2023 - State Tax (Rate), dated 25.10.2023, w.e.f. 01.10.2023

285. Omitted vide Notification No. 11/2023 - State Tax (Rate), dated 25.10.2023, w.e.f. 01.10.2023; earlier read as:

¹⁶⁶ [228.	Any chapter	Lottery]
¹¹³ [229.	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club]

286. Inserted vide Notification No. 17/2023 - State Tax (Rate), dated 23.11.2023, w.e.f. 20.10.2023

287. Substituted vide Notification No. 17/2023 - State Tax (Rate), dated 23.11.2023, w.e.f. 20.10.2023; earlier read as: "of heading 1905"

288. Omitted vide Notification No. 17/2023 - State Tax (Rate), dated 23.11.2023, w.e.f. 20.10.2023; earlier read as:

1.	1703	Molasses
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289. Substituted vide Notification No. 01/2024 - State Tax (Rate), dated 16.01.2024, w.e.f. 04.01.2024; earlier read as: "2711 12 00, 2711 13 00, 2711 19 00"

290. Substituted vide Notification No. 01/2024 - State Tax (Rate), dated 16.01.2024, w.e.f. 04.01.2024; earlier read as: "2711 12 00, 2711 13 00, 2711 19 00"

291. Inserted vide Notification No. 02/2024 – State Tax (Rate), dated 23.08.2024, w.e.f. 15.07.2024

292. Substituted vide Notification No. 02/2024 - State Tax (Rate), dated 23.08.2024, w.e.f.15.07.2024; earlier read as:

183[153A.	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.]
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293. Substituted vide Notification No. 02/2024 - State Tax (Rate), dated 23.08.2024, w.e.f. 15.07.2024; earlier read as: "and wood burning stoves of iron or steel"

294. Substituted vide Notification No. 02/2024 - State Tax (Rate), dated 23.08.2024, w.e.f. 15.07.2024; earlier read as: "domestic purposes;"

295. Inserted vide Notification No. 05/2024 - State Tax (Rate), dated 10.01.2025, w.e.f. 10.10.2024

296. Substituted vide Notification No. 05/2024 - State Tax (Rate), dated 10.01.2025, w.e.f.10.10.2024; earlier read as: "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion"

297. Substituted vide Notification No. 05/2024 - State Tax (Rate), dated 10.01.2025, w.e.f.10.10.2024; earlier read as:

112[435A.	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]]
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298. Inserted vide Notification No. 01/2025 - State Tax (Rate), dated 17.02.2025, w.e.f. 16.01.2025

299. Substituted vide Notification No. 01/2025 - State Tax (Rate), dated 17.02.2025, w.e.f. 16.01.2025; earlier read as:

"272[(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.]

291[Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'.]"

Disclaimer: Although the Department has made every effort to ensure that the information compiled and updated under this compilation of Notification No. 1/2017 State Tax (Rate) dated 29th June 2017 as amended from time to time is correct and same is designed to provide information in regard to the subject matter covered, the Department assume no responsibility for errors, inaccuracies, omissions, or any other inconsistencies herein and hereby disclaim any liability to any party for any loss, damage, or disruption caused by errors or omissions, whether such errors or omissions result from any reasons whatsoever. This compilation is meant as a source of valuable information to the Departmental authorities, Trade and Associations, however it is not meant as a substitute for Notification(s) published

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