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SCHEDULES UNDER THE KERALA VALUE ADDED TAX ACT, 2003 (Updated upto Finance Act 2012)

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SCHEDULES
FIRST SCHEDULE (Exempted goods)
[See Section 6(4)]

Sl. No.	Description of Goods	HSN Code
(1)	(2)	(3)
1 Agricultural implements manually operated or animal driven		
(1)	Spades and shovels	8201.10.00
(2)	Forks	8201.20.00
(3)	Mattocks, picks, hoes and rakes	8201.30.00
(4)	Axes, bill hooks, and similar hewing tools	8201.40.00
(5)	Secateurs and similar one-handed pruners and shears (including poultry shears)	8201.50.00
(6)	Hedge shears, two-handed pruning shears and similar two-handed shears	8201.60.00
(7)	Other hand tools of a kind used in agriculture, horticulture or forestry	8201.90.00
(8)	Other agricultural implements	****
(a)	Alavangoos	****
(b)	Agricultural sprayers operated by hand and its parts	****
(c)	Budding knives	****
(d)	Bush knives	****
(e)	Cane cutting knives	****
(f)	Churku	****
(g)	Crow bar	****
(h)	Digging forks	****
(i)	Felling knives	****
(j)	Garden clears	****
(k)	Grass knives	****
(l)	Grubbing mattocks	****
(m)	Hand forks	****
(n)	Hand pump	****
(o)	Hand Trowds	****
(p)	Kakre (Weeding racks)	****
(q)	Kodali	****
(r)	Kozhu	****
(s)	Kunthali	****
(t)	Malcheles	****
(u)	Mammatties	****
(v)	Mammatty forks	****
(w)	Manure pan	****
(x)	Powrah	****

(1)	(2)	(3)
	(y) Pickaxe	****
	(z) Potato racks, Potato toes	****
	(aa) Pruning knives	****
	(ab) Quinthali	****
	(ac) Rubber tapping knives	****
	(ad) Sickles	****
	(ae) Sledge Hammer	****
	(af) Thumba	****
	(ag) Trenching toes	****
	(ah) Wading forks	****
	(ai) Wading toes	****
	(aj) Plastic cup or rubber bowl, Spout and cup holder for latex collection	****
	(ak) Coconut dehusker	****
	(al) Palm Climber	****
	(am) Paddy seeder	****
2	Aids and implements used by handicapped persons	
(1)	Orthopaedic or fracture appliances	9021.10.00
(2)	Artificial joints	9021.31.00
(3)	Artificial parts of the body	9021.39.00
(4)	Hearing aid system	9021.40.00]
(5)	Parts and accessories of hearing aids	9021.40.00
(6)	Carriages for disabled persons , whether or not motorised or otherwise mechanically propelled	
(a)	Wheel chairs for invalids, not mechanically propelled (including motorised)	8713.10.10
(b)	Other Wheel chairs for invalids	8713.90.10
(c)	Parts and accessories of carriages for disabled persons	8714.20
(7)	Braille typewriters	
(a)	Braille typewriters (electric)	8469.20.10
(b)	Braille typewriters (non electric)	8469.30.10
(8)	Braille Paper	4823.90.11
(9)	Intra Ocular Lens ¹	9002.19.00
3	Aquatic feed, poultry feed, cattle feed and their supplements including husk of pulses, additives and concentrates, grass and hay, but excluding those specifically mentioned in Schedule III	
(1)	Husk of cereals unprepared whether or not chopped, ground, pressed or in the form of pellets	1213.00.00
(2)	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants or pulses	2302.10.10

(1)	(2)	(3)
(a)	Maize bran	
(b)	Deoiled rice bran	2302.20.10
(c)	Rice bran raw	2302.20.20
(d)	Bran of wheat	2302.30
(e)	of other cereals	2302.40.00
(f)	of other leguminous plants	2302.50.00
(3)	Deoiled cakes	
(a)	Soyabean, solvent extracted	2304.00.20
(b)	Groundnut, solvent extracted	2305.00.20
(c)	Oil cake of Cottonseed	2306.10
(d)	Linseed, solvent extracted	2306.20.20
(e)	Sunflower seeds, solvent extracted	2306.30.20
(f)	Rape or colza seed, solvent extracted	2306.41.00
(g)	Coconut or copra, solvent extracted	2306.50.20
(h)	Palmnuts or kernels, solvent extracted	2306.60.00
(i)	Maize (corn) germ, solvent extracted	2306.70.00
(j)	Mustard seeds, solvent extracted	2306.90.21
(k)	Niger seeds, solvent extracted	2306.90.22
(l)	Seasamum seeds (gingily), solvent extracted	2306.90.24
(m)	Mango kernel, solvent extracted	2306.90.25
(n)	Sal de-oiled, solvent extracted	2306.90.26
(o)	Cardi seeds, solvent extracted	2306.90.23
(p)	Other seeds, solvent extracted	2306.90.29
(q)	Residues of babool seed extraction	2306.90.30
(4)	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets of a kind used in animal feeding, not elsewhere specified or included	2308.00.00
(5)	Preparations of kind used in animal feeding	
(a)	Dog or cat food	2309.10.00
(b)	Compounded animal feed	2309.90.10
(c)	Concentrates for compound animal feed	2309.90.20
(d)	Prawn, shrimp and poultry feed	2309.90.31
(e)	Fish meal in powdered form	2309.90.32
(f)	Other feeds for fish	2309.90.39
(g)	Other preparations of animal feeds	2309.90.90
(6)	Hay and fodder	1214.90.00
(7)	Anappatta	1214.90.00
	1[3A. Artistic paintings sold through Art Galleries	2 xxx]

(1)	(2)	(3)
4	Bangles (except those made of precious metals and imitation jewellery)	
(1)	of glass	7018.10.10
(2)	of plastic	3926.40.11
(3)	of lac	9602.00.20
4A	(1) Beedi, Beedi Tobacco	2403.10.31
4B	Bio-insecticides	* * * *
	(2) Cheroots	2402.10.20
5	Books meant for reading, periodicals & journals	
(1)	Books	
(a)	Printed books meant for reading	4901.10.10
(b)	Dictionaries and encyclopaedias and serial installments thereof	4901.91.00
(c)	Journals and periodicals	4902.10.20
(2)	Children's picture, drawing or colouring books	
(a)	Picture books	4903.00.10
(b)	Drawing or colouring books	4903.00.20
(3)	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed	4905
(4)	Maps, atlases, wall maps, topographical plans and globes used as teaching aids	9023
6	Bread of all kinds	1905.90.90
7	Brooms and brushes including mops⁴ of a kind used for floor cleaning and toilet cleaning	* * * *
8	Candle	3406.00.10
8A	Carry Bags made of cloth⁵	* * *
9	Cart driven by animals	8716.80.20
9A	Cement or Concrete frames for doors and Windows⁶	* * * *
10	Charcoal	
(1)	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	
(a)	Of coconut shell	4402.00.10
(b)	Other	4402.00.90
11	Charkha, Amber Charkha, Handlooms and Gandhi Topi	
(1)	Charkha and Amber Charkha	8445.20.19
(2)	Handlooms	8446.10.19
(3)	Gandhi Topi	6506.99.00
11A	Clay used for the manufacture of bricks and tiles given under entry 18 of IIIrd Schedule	* * * *
12	Coarse grains other than rice and wheat	
(1)	Rye	1002.00
(2)	Barley	1003

3. inserted by The Kerala Finance Act 2011

4 & 6 inserted by The Kerala Finance Act 2009

5 inserted by The Kerala Finance Act 2012

(1)	(2)	(3)
(3)	Oats	1004.00
(4)	Maize (Corn)	1005
(5)	Grain sorghum	1007
(6)	Buckwheat	1008.10
(7)	Millet including Jawar, Bajra, Ragi	1008.20
(8)	Canary seed	1008.30
(9)	Paddy and paddy chaff	1006.10.00
(10)	Other cereals	1008.90
12A	Coconut	0801.19.20
12B	Coconut oil	xxxxxx
12C	Coconut Oil cake	2306.50
12D	Copra	1203.00.00
13	Condoms and contraceptives	
(1)	Rubber contraceptives, male (condoms)	4014.10.10
(2)	Rubber contraceptives, female (diaphragms), such as cervical caps	4014.10.20
(3)	Contraceptive pills	3006.60
(4)	Other contraceptives	****
14	Cotton and silk yarn in hank	****
15	Curd, Lussi, butter milk and separated milk	
(1)	Curd and fresh (unripened or uncured) cheese, including whey cheese.	0406.10.00
(2)	Yogurt, Lussi	0403.10.00
(3)	Butter milk	0403.90.10
(4)	Other	0403.90.90
16	Earthen pot	6914.90.00
17	Electrical energy	2716.00.00
17A	Embroidery or zari articles, that is to say, imi, zari, kasab, saima dabka, chumki, gota sitara, naqsi, kora, glass bead, badia 1	
(1)	Embroidery without visible ground	5810.10.00
(2)	Other embroidery of cotton	5810.91.00
(3)	Embroidery of man made fibres	
(a)	Embroidered badges, motifs and the like	810.92.10
(b)	Other embroidered articles	5810.92.90
(4)	Embroidery of other textile materials	5810.99.00
(5)	Zari articles	****
17B	Fertilisers, bio-fertilisers, micronutrients and similar products ⁷	
(1)	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; Fertilisers produced by the mixing or chemical treatment of animal or vegetable Products	3101
(2)	Chemical fertilizers	
(a)	Mineral or chemical fertilizers, nitrogenous	3102
(b)	Mineral or chemical fertilizers, phosphatic	3103
(c)	Mineral or chemical fertilizers, pottasic	3104

(1)	(2)	(3)
	(d) Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; Other fertilizers	3105
	(3) Bio-Fertilisers, and micronutrients	****
18	Fishnet, Fishnet fabrics and accessories	
(1)	Made up fishing nets of nylon	5608.11.10
(2)	Fish nets of other materials	5608.11.90
(3)	Nylon fish net twine	5607.50.10
(4)	Nylon Rope ⁸	5607.50.40
(5)	Polyester Rope, Polyester twine ⁹	5607.50.90
(6)	Other fishing twines and ropes	5607.49.00
(7)	Fishing rods and tackles	*****
(8)	Accessories such as fishing hooks, floats for fish nets, lead balls	*****
19	Fresh milk and pasteurised milk	
(1)	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	0401
(2)	Milk and cream, concentrated, not containing added sugar or other sweetening matter	0402.91.90
(3)	Other whole milk	0402.99.10
20	Fresh plants, saplings and fresh flowers	
(1)	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots	
(a)	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0601.10.00
(b)	Bulbs, horticultural	0601.20.10
(c)	Chicory	
(i)	Chicory plants	0601.20.21
(ii)	Chicory roots	0601.20.22
(iii)	Other	0601.20.90
(2)	Other live plants (including their roots), cuttings and slips; mushroom spawn	
(a)	Unrooted cuttings and slips	0602.10.00
(b)	Edible fruit or nut trees, grafted or not	0602.20.10
(c)	Cactus	0602.20.20
(d)	Rhododerndrons and azaleas, grafted or not	0602.30.00
(e)	Roses, grafted or not	0602.40.00
(f)	Mushroom spawn	0602.90.10
(g)	Flowering plants (excluding roses and rhododerndrons)	0602.90.20
(h)	Tissue culture plant	0602.90.30
(i)	Sugar cane	1212.99.90
(j)	Other	0602.90.90
(3)	Fresh flowers and flower buds of a kind suitable for bouquets or for ornamental purposes	0603.10.00

(1)	(2)	(3)
(4)	Fresh foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes	0604
21 Fresh vegetables & fruits		
(1)	Potatoes, fresh or chilled	0701.90.00
(2)	Tomatoes, fresh or chilled	0702.00.00
(3)	Onions, shallots, leeks and other alliaceous vegetables, fresh or chilled	
(a)	Onions	0703.10.10
(b)	Shallots	0703.10.20
(c)	Leeks and other alliaceous vegetables	0703.90.00
(4)	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
(a)	Cauliflowers and headed broccoli	0704.10.00
(b)	Brussels sprouts	0704.20.00
(c)	Others	0704.90.00
(5)	Lettuce (<i>lactuca sativa</i>) and chicory, fresh or chilled	
(a)	Cabbage lettuce (head lettuce)	0705.11.00
(b)	Other lettuce	0705.19.00
(c)	Witloof chicory	0705.21.00
(d)	Other chicory	0705.29.00
(6)	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	
(a)	Carrots and turnips	0706.10.00
(b)	Horse radish	0706.90.10
(c)	Other radish	0706.90.20
(d)	Salad beetroot	0706.90.30
(e)	Other	0706.90.90
(7)	Cucumbers or gherkins, fresh or chilled	0707.00.00
(8)	Leguminous vegetables, shelled or unshelled, fresh or chilled	
(a)	Peas	0708.10.00
(b)	Beans	0708.20.00
(c)	Others leguminous vegetables	0708.90.00
(9)	Tapioca, dried, fresh or chilled	0714.10.00
(10)	Sweet potatoes, fresh or chilled	0714.20.00
(11)	Other vegetables, fresh or chilled	
(a)	Globe artichokes	0709.10.00
(b)	Asparagus	0709.20.00
(c)	Aubergines (egg-plants)	0709.30.00
(d)	Celery other than celeriac	0709.40.00
(e)	Mushrooms of the genus <i>Agaricus</i>	0709.51.00
(f)	Other mushrooms	0709.59.00
(g)	Truffles	0709.52.00
(h)	Green chilly	0709.60.10
(i)	Other capsicum	0709.60.90
(j)	Spinach and Orache spinach	0709.70.00

(1)	(2)	(3)
	(k) Olives	0709.90.10
	(l) Curry banana	0709.90.20
	(m) Pumpkins	0709.90.30
(12)	Bananas, including plaintains	0803.00.00
(13)	Dates, fresh	0804.10.10
(14)	Figs	0804.20.10
(15)	Pineapples	0804.30.00
(16)	Avocados	0804.40.00
(17)	Gauvas	0804.50.10
(18)	Mangoes	0804.50.20
(19)	Oranges	0805.10.00
(20)	Mandarins (including tangerines and satsumas) Clementines, wilkings and similar citrus hybrids	0805.20.00
(21)	Grape fruit	0805.40.00
(22)	Lemon and limes	0805.50.00
(23)	Grapes	0806.10.00
(24)	Watermelons	0807.11.00
(25)	Other melons	0807.19.00
(26)	Papaws (papayas)	0807.20.00
(27)	Apples	0808.10.00
(28)	Pears and quinces	0808.20.00
(29)	Apricots	0809.10.00
(30)	Cherries	0809.20.00
(31)	Peaches including nectarines	0809.30.00
(32)	Plums and sloes	0809.40.00
(33)	Strawberries	0810.10.00
(34)	Raspberries, blackberries, mulberries and loganberries	0810.20.00
(35)	Black, white or red currants and gooseberries	0810.30.00
(36)	Cranberries, bilberries and other fruits of the genus vaccinium	0810.40.00
(37)	Kiwifruit	0810.50.00
(38)	Durians	0810.60.00
(39)	Pomegranates	0810.90.10
(40)	Sapota (chico)	0810.90.30
(41)	Custard apple (ata)	0810.90.40
(42)	Bore	0810.90.50
(43)	Lichi	0810.90.60
(44)	Other fresh fruits	0810.90.90
22	Garlic and Ginger	
	(1) Garlic	
	(a) fresh	0703.20.00

(1)	(2)	(3)
	(b) dried	0712.90.40
(2)	Ginger	0910.10
	(a) fresh	0910.10.10
	(b) dried unbleached	0910.10.20
	(c) dried bleached	0910.10.30
	(d) powder	0910.10.40
	(e) other	0910.10.90
23	Green and soaked coconut husk, coconut fibre, coir and coir products including rubberised coir products other than fibre foam.	
(1)	Green coconut husk	*****
(2)	Soaked coconut husk	*****
(3)	Raw, coir bristle fibre	5305.11.10
(4)	Raw, mattress fibre	5305.11.20
(5)	Raw, curled or machine twisted coir fibre	5305.11.30
(6)	Coir pith	5305.11.40
(7)	Coir yarn	5305.11.90
(8)	Coir	5305.19.00
(9)	Rubberised Coir products	
(10)	Other Coir products	*****
23A	Handloom Cloth, handloom bed sheet and Pillow cover	*****
24	Handmade Safety matches	*****
24A	Handmade Soaps, Squashes and Pickles sold under the registered Kudumbashree brand	*****
24B	Honey, honey- bee box and accessories¹⁰	*****
(1)	Honey	0409.00.00
(2)	Honey- bee box and accessories	*****
25	Human Blood & blood plasma	
(1)	Human blood	3002.90.10
(2)	Blood plasma	3002.90.90
26	Indigenous handmade musical instruments and their parts	
(1)	Harmoniums	9203.00.10
(2)	Flutes	9205.90.10
(3)	Musical boxes	9208.10.00
(4)	Veena, Vichitraveena, Rudra veena, Sitar, Sarod, Sarangi, Santhoor, Mandolin, Thampurur and all types of Khnjiris (Tambourines)	****
(5)	Chenda, Madhalam, Mridangam, Tabala, Edakka, Thimila, Thavil, Elathalam, Ghanjira, Ghadam, Gottuvadyam, Manjiras, Bul Bul Thara, lin, Dholakand Dholki	*****
(6)	Swarmandal	****
(7)	Dilruba	****
(8)	Israj	****
(9)	Indigeneous handmade violins and guitars	****
(10)	Nagaswaram, Kombu, Kuzhal, Mukharsangh and Shehnai	****
(11)	Dancing gunguroo pads	****

(1)	(2)	(3)
	(12) Parts of items 1 to 11 above	****
27	Khadi Cloth, garments and made ups	****
27A	Khadi silver / roving ¹¹	****
28	Kumkum, Bindi, Alta & Sindur	3304.99.40
28A	Laterite stones of all types ¹²	****
29	Leaves	
	(1) Betel leaves	1404.90.40
	(2) Plantain leaves	****
30	Life Saving Drugs	
	Dineal Solution required for continuous Ambulatory Peritoneal Dialysis treatment of kidney patients and accessories required for the treatment	* * * *
30 A	Machines for milking animals ¹³	* * * *
30 B	Machines for coconut tree climbing ¹⁴	* * * *
30 C	Life saving devices ¹⁵	
	(1) Pace makers for stimulating hearts muscles including Parts and accessories	9021.50.00
	(2) Heart valve	* * * *
	(3) Cardiac stents	* * * *
31	Meat (other than poultry), fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair.	
	(1) Meat of bovine animals, fresh and chilled	
	(a) Carcasses and half-carcasses	0201.10.00
	(b) Other cuts with bone in	0201.20.00
	(c) Boneless	0201.30.00
	(2) Meat of swine, fresh or chilled	
	(a) Carcasses and half-carcasses	0203.11.00
	(b) Hams, shoulders and cuts thereof with bone in	0203.12.00
	(c) Other	0203.19.00
	(3) Meat of sheep or goats, fresh or chilled	
	(a) Carcasses and half-carcasses of lamb, fresh or chilled	0204.10.00
	(b) Other meat of sheep, fresh or chilled	
	(i) Carcasses or half-carcasses	0204.21.00
	(ii) Other cuts with bone in	0204.22.00
	(iii) Boneless	0204.23.00
	(4) Meat of horses, asses, mules or hinnies, fresh or chilled	0205.00.00
	(5) Edible offal of	
	(a) Bovine animals, fresh or chilled	0206.10.00
	(b) Swine, fresh or chilled	0206.30.00
	(c) Sheep or goats, fresh or chilled	0206.80.10
	(d) Others	0206.80.90

11 inserted by The Kerala Finance Act 2009
12,13&14 inserted by The Kerala Finance Act 2011
15 inserted by The Kerala Finance Act 2012

(1)	(2)	(3)
(6)	Other meat and edible meat offal, fresh or chilled	
(a)	of rabbits or hares	0208.10.00
(b)	frog's legs	0208.20.00
(c)	primates	0208.30.00
(d)	whales, dolphins and porpoises; of manatees and dugongs	0208.40.00
(e)	reptiles (including snakes and turtles)	0208.50.00
(f)	Other	
(i)	of wild animals	0208.90.10
(ii)	other	0208.90.90
(7)	Live fish, fish seeds, prawn/shrimp seeds	
(a)	Ornamental fish	0301.10.00
(b)	Trout	0301.91.00
(c)	Eels	0301.92.00
(d)	Carp	0301.93.00
(e)	Other	0301.99.00
(f)	Fish seeds, prawn/shrimp seeds	****
(8)	Fish, fresh or chilled, excluding fish fillets and other fish meat of sub-entry (9)	0302
(9)	Fish fillets and other fish meat (whether or not minced), fresh or chilled	0304.10.00
(10)	Fish dried and salted	*****
(11)	Crustaceans, whether in shell or not, live, fresh or chilled	
(a)	Rock lobster and other sea craw fish	0306.21.00
(b)	Lobsters	0306.22.00
(c)	Shrimps and prawns	0306.23.90
(d)	Crabs	0306.24.00
(12)	Molluscus whether, in shell or not, live, fresh or chilled	
(a)	Oysters	0307.10.00
(b)	Scallops, including queen scallops	0307.21.00
(c)	Mussels	0307.31.00
(d)	Clams, clam meat	0307.39.10
(e)	Cuttle fish	0307.41.10
(f)	Squid	0307.41.20
(g)	Octopus	0307.51.00
(h)	Snails other sea snails	0307.60.00
(i)	Others	0307.91.00
(13)	Eggs	
(a)	of the species gallus domesticus and ducks for hatching	0407.00.10
(b)	Eggs of the species gallus and ducks other than for hatching	0407.00.20
(c)	other	0407.00.90
(14)	Live stock	
(a)	Horses, asses, mules and hinnies	0101
(b)	Bovine animals	0102
(c)	Swine	0103
(d)	Sheep and goats	0104
(e)	Other (excluding poultry)	0106
(15)	Animal Hair	

(1)	(2)	(3)
(a)	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair, waste of such bristles or hair	0502
(b)	Horse hair and horse hair waste whether or not put up as a layer with or without support in material	0503.00.00
(c)	Fine or coarse animal hair, not carded or combed	5102
32	National Flag	6307.90.90
33	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note & cheques	
(1)	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have a recognised face value	4907.00.10
(2)	Bank notes	4907.00.20
(3)	Other	4907.00.90
34	Organic manure	
(1)	Animal or vegetable fertiliser	
(a)	Guano	3101.00.10
(b)	Animal dung	3101.00.91
(c)	Animal excreta	3101.00.92
(d)	Ash and residues from the incineration of municipal waste	2621.10.00
(e)	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	2301
(f)	Wood Ash, green manure, compost, neem cake & crushed neems fruit	*****
(g)	Fish manure, poultry manure	*****
(ga)	Bone meal including crushed bones ¹⁶	
(1)	Bone meal	0506.90
(2)	Bones including horn cores, crushed of wild animals	0506.10.11
(3)	Others	0506.10.19
(gb)	Organic meal and leather meal ¹⁷	*****
(h)	Other	3101.00.99
35	Palm gur and Palm jaggery and its products ¹⁸	*****
35A.	Paper bags including paper covers ¹⁹	*****
36	Pappad	
37	Prasadam by religious institutions, Mass Wine, ²⁰ 1[vibhuti, rosaries, prayer beads, venthingas and kasuroopam not made of gold and robes for holy mass.]	*****
38	Printed forms of court, electoral rolls and P.S.C applications ²¹	*****
38A	Screw pine and products of screw pine	*****
1[38B.	Products made from water hyacinth and arecanut palm fronds ²²	*****]
39	Pulpaya, Thazhapaya and bamboo mats	*****

(1)	(2)	(3)
40	Rattan, Reed, Bamboo, Bambooply and Canes and its products	
(1)	Bamboo	1401.10.00
(2)	Bambooply	*****
(3)	Canes	1401.90.10
(4)	Rattam	1401.20.00
(5)	Reed	1401.90.90
(6)	Products including Furniture	*****
41	Raw wool and its waste	
(1)	Greasy, including fleece-washed wool	
(a)	Shorn wool	5101.11.00
(b)	Other	5101.19.00
(2)	Degreased, not carbonised	
(a)	Shorn wool	5101.21.00
(b)	Other	5101.29.00
(3)	Carbonised	5101.30.00
(4)	Waste of wool	5103
41A.	Recharge coupons.	*****
42	Rice issued from Central/State Governments depots for sale by authorised ration dealers	
43	Salt including iodised salt	2501
44	Seeds for sowing and gardening excluding oil seeds	
(1)	Wheat	
(a)	Durum wheat	1001.10.10
(b)	Meslin	1001.90.31
(c)	Other	1001.90.10
(2)	Sugar beet seed	1209.10.00
(3)	Lucerne seed	1209.21.00
(4)	Clover seed	1209.22.00
(5)	Fescue seed	1209.23.00
(6)	Kentucky blue grass seed	1209.24.00
(7)	Ray grass seed	1209.25.00
(8)	Timothy grass seed	1209.26.00
(9)	Australian lupin seed	1209.29.10
(10)	Seeds of herbaceous plants cultivated principally for their flowers	1209.30.00
(11)	Cabbage seed	1209.91.10
(12)	Cauliflower seed	1209.91.20
(13)	Onion seed	1209.91.30
(14)	Pea seed	1209.91.40
(15)	Radish seed	1209.91.50
(16)	Tomato seed	1209.91.60
(17)	Other fruit and vegetable seeds for planting or sowing	1209.99.10
45	Semen including frozen semen	
(1)	Bovine semen	0511.10.00
(2)	Frozen semen, other than bovine	0511.99.91

(1)	(2)	(3)
46	Silk worm laying cocoon and raw silk and its waste	
(1)	Silk worm cocoons suitable for reeling	5001.00.00
(2)	Raw Silk (not thrown)	
(a)	Mulberry raw silk	5002.00.10
(b)	Mulberry dupion silk	5002.00.20
(c)	Non-mulberry silk	5002.00.30
(3)	Silk waste	5003
46A	Silk fabrics and sarees made of natural silk	5007
47	Slates, slate pencils and chalks	
(1)	Slates	9610.00.00
(2)	Slate pencils	9609.90.10
(3)	Writing or drawing chalks and tailors chalks	9609.90.30
48	Smokeless country oven	6912.00.90
49	Sugar, ²³1[xxx] and Khandasari	
(1)	Cane sugar	1701.11
(2)	Beet sugar	1701.12.00
(3)	Refined Sugar containing added flavouring or colouring matter	1701.91.00
(4)	Sugar cubes	1701.99.10
(5)	Palmyra Sugar	1702.90.10
49A	Tamarind seed and powder ²⁴	***
50	Tender coconut	0801.19.10
51	Textiles fabric	
(1)	Wool	
(a)	Woven fabrics of carded wool or of carded fine animal hair	5111
(b)	Woven fabrics of combed wool or of combed fine animal hair	5112
(c)	Woven fabrics of coarse animal hair or of horse hair	5113
(2)	Cotton	
(a)	Woven fabrics of cotton containing 85% or more by weight of cotton weighing not more than 200gm/m ²	5208
(b)	Woven fabrics of cotton containing 85% or more by weight of cotton weighing more than 200gm/m ²	5209
(c)	Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing not more than 200gm/m	5210
(d)	Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing more than 200gm/m ²	5211
(e)	Other woven fabrics of cotton	5212
(3)	Woven fabrics of Flax	5309
(4)	Woven fabrics of jute or of other textile base fibres	5310
(5)	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5311

23 Omitted by The Kerala Finance Act 2010

24 inserted by The Kerala Finance Act 2012

(1)	(2)	(3)
(6)	Man-made filaments	
(a)	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of HSN heading 5404	5407
(b)	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of HSN heading 5405	5408
(7)	Man-made Staple Fibres	
(a)	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	5512
(b)	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170m ²	5513
(c)	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170m ²	5514
(d)	Other woven fabrics of synthetic staple fibres	5515
(e)	Woven fabrics of artificial staple fibres	5516
(8)	Special Woven fabrics; Tufted textile fabrics; Lace, Tapestries, Trimmings ; Embroidery	
(a)	Woven pile fabrics and chennile fabrics other than HSN heading Nos. 5802 or 5806	5801
(b)	Terry towelling and similar woven terry fabrics other than narrow fabrics of HSN heading no. 5806; tufted textile fabrics other than HSN heading no.5703	5802
(c)	Gauze other than narrow fabrics of HSN heading No. 5806	5803
(d)	Tullies and other net fabrics not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of HSN heading Nos. 6002 to 6006	5804
(e)	Hand woven tapestries of the type gobelins, flanders, aubusson, beauvals and the like and needle worked tapestries (for example petit point, cross stich), whether or not made up	5805
(f)	Narrow wovens fabrics other than goods HSN heading No. 5807; narrow fabrics consisting warp without weft assembled by means of an adhesive (bolducs)	5806
(g)	Woven fabrics of metal thread and woven fabrics of metalised yarn of HSN heading No. 5605 of a kind used in apparel as furnishing fabrics of a similar purposes, not elsewhere specified or included	5809
(9)	Textiles fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of the books or the like; Tracing cloth; Prepared painting canvas ; Buckram and similar stiffened textile fabrics of a kind used for hat foundations	5901
(10)	Tyre cord fabric of high tenacity yarn or other polymers, polyesters or viscose rayon	5902
(11)	Textile wall coverings	5905

(1)	(2)	(3)
(12)	Rubberised textile fabrics, other than tyre cord fabrics of high tenacity yarn or nylon or other polyamides polyesters or viscose rayon	5906
(13)	Textile fabrics, otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	5907
(14)	Knitted or crocheted fabrics	
(a)	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted	6001
(b)	Knitted or crocheted fabrics of a width not exceeding cm, containing by weight 5 % or more of elastic yarn of rubber thread, other than those of HSN heading No.6001 6002	
(c)	knitted or crocheted fabrics of a width not exceeding cm, other than those of HSN heading Nos. 6001 or 6002	6003
(d)	knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more of elastic yarn or rubber thread, other than those of HSN heading No. 6001	6004
(e)	Wrap knitted fabrics (including those made on garter knitting machines), other than those of HSN heading Nos. 6001 to	6004 6005
(f)	Other knitted or crocheted fabrics	6006
52	xxxxx	
53	Toddy, Neera	2206.00.00
54	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container	2201.90.90
55	Products notified by the Khadi and Village Industries Commission, at the point of sale by the manufacturing units approved by the Kerala Khadi and village industries Board	
(1)	Fireworks and agarbathies	****
(2)	Handmade soaps	****
(3)	Tanned hides and skins and ancillary industries connected with the same	****
(4)	Handmade leather goods	****
(5)	Handmade paper	****
(6)	Cane gur and khandasari	****
(7)	Manure and methane gas from cow dung and other waste products	****
(8)	Lime products	****
(9)	Shellac	****
(10)	Vegetable and fruit products	****
(11)	Bamboo and cane goods	****
(12)	Products of blacksmithy other than furniture	****
(13)	Carpentry other than manufacture of furniture	****
(14)	Fibre products other than coir	****
(15)	Household utensils in aluminium	****

(1)	(2)	(3)
(16)	Maize and ragi products	****
(17)	Dipped rubber latex products such as rubber band, surgical gloves and balloons	****
(18)	Palm products	****
(19)	Pottery	****
(20)	Honey	****
(21)	Ghani oil	****
¹ [56	“Products manufactured by Kudumbasree Units, and sold by such units or its marketing agencies approved by the Government	²⁵ ****]
57	Goods taken under Customs bond for re-export after manufacturing or otherwise	****
58	Minor forest produce collected from Tribals by the Kerala State Scheduled Castes/Scheduled Tribes Development Co-operative Federation Limited	****
59	Products of Rehabilitation Centre under the Institute of Mental Health and Neuro Sciences (I.M.H.A.N.S) Kozhikode at the point of sale by them.	****
60	Prasadam and sale of goods received as offerings from devotees by the Devaswom Boards.	****”;
60A	Goods sold inside the places of worship to devotees, to be used as offerings	²⁶ ****
61	Products such as Chalk, umbrella and books (binding) manufactured by Kerala Federation of Blind at the point of sale by them.	****”

SECOND SCHEDULE at

1%

(See section 6(1) (a))

Sl. No.	Description of Goods	HSN Code
(1)	(2)	(3)
1	Bullions	
(1)	Silver	7106.91.00
(2)	Gold	7108.12.00
(3)	Platinum	7110.11.10
(4)	Palladium	7110.21.10
(5)	Rhodium	7110.31.00
(6)	Iridium, Osmium and Ruthenium	7110.41.00
(7)	Articles of goldsmiths’ or silversmiths’ wares and parts thereof of precious metals or of metal clad with precious metal.	²⁷ 7114
(8)	Other articles of precious metal or of metal clad with precious metals	7115
(9)	Silver, semi-manufactured	7106.92
(10)	Gold, semi-manufactured	7108.13.00
(11)	Waste and scrap of precious metals	7112
(12)	Gold coins	****

25 inserted by The Kerala Finance Act 2010
26 inserted by The Kerala Finance Act 2011

27 inserted by The Kerala Finance Act 2009

(1)	(2)	(3)
2	Chillies dried ²⁸	0904.20.10
2A	Coriander Seeds	0909.20.00
2B	Edible Oils	
(1)	Soyabean Oil	1507.90.10
(2)	Groundnut Oil	1508.90.91
(3)	Olive Oil	1509.90.10
(4)	Palm Oil	
	(a) Refined bleached deodorised palm oil	1511.90.10
	(b) Refined bleached deodorized palmolein	1511.90.20
(5)	Sun Flower Oil	1512.19.10
(6)	Saffola Oil	1512.19.30
(7)	Cottonseed Oil	1512.29.10
(8)	Babassu Oil	1513.29.20
(9)	Refined Colza Oil	1514.19.10
(10)	Refined Rapeseed	1514.19.20
(11)	Refined Mustard oil	1514.99.20
(12)	Linseed Oil	1515.19.10
(13)	Maize (corn) Oil	1515.29.10
(14)	Castor Oil	1515.30.10
(15)	Seasam Oil	1515.50.91
(16)	Fixed vegetable oils of edible grade namely: mango Kernel oil, mahua oil, rice bran oil.	1515.90.40
(17)	Other edible oils	1515.90.91
(18)	Other party or wholly hydrogenated vegetable oils	
	(a) Cottonseed oil	1516.20.11
	(b) Ground nut oil	1516.20.21
	(c) Castor oil	1516.20.31
	(d) Other including Vanaspati	1516.20.91
(19)	Vegetable edible oils excluding HSN heading No.1516	
	(a) Linseed Oil	1518.00.11
	(b) Castor oil dehydrated	1518.00.21
	(c) Other vegetable oils edible grade	1518.00.31
(20)	Palm Kernal oil	1513.21.10
2C	Flour, Atta, Maida, Sooji	
(1)	Wheat or Meslin Flour	1101.00.00
(2)	Rye Flour	1102.10.10
(3)	Maize (Corn Flour)	1102.20.20
(4)	Rice Flour (Puttu Podi and the like)	1102.30.00
(5)	Other cereal Flour	1102.90.00
3	Pearls, natural or cultured	
(1)	Natural Pearls	
	(a) Un-worked	7101.10.10
	(b) Worked	7101.10.20
(2)	Cultured Pearls	
	(a) Un-worked	7101.21.00
	(b) Worked	7101.22.00

(1)	(2)	(3)
4	Precious Stones	
(1)	Diamond	7102
(2)	Emerald	7103.10.11
(3)	Ruby and Sapphire	7103.10.12
(4)	Other	7103.10.19
5	Semi Precious Stones	
(1)	Feldspar (Moon stone)	7103.10.21
(2)	Garnet	7103.10.22
(3)	Agate	7103.10.23
(4)	Green Aventurine	7103.10.24
(5)	Other	7103.10.29
5A	Pulses ²⁹	0713
6	Rice including broken rice, puffed rice, parched rice and beaten rices	
(1)	Rice other than paddy	1006
(2)	Puffed rice, parched and beaten rice	1904.20.00
(3)	Broken rice	1006.40.00
7	Wheat including broken wheat	1001]

THIRD SCHEDULE

(5%)³⁰[See section 6(1)
(a)]

Sl. No.	Description of Goods	HSN CODE
(1)	(2)	(3)
1	Agricultural and Horticultural implements not operated manually or not driven by animal and parts thereof ;	
(1)	Agricultural, horticultural or forestry machinery for soil preparations or cultivation, lawn or sports - ground rollers	8432
(2)	Harvesting or threshing machinery, including straw or fodder balers, grass or hay mowers, machines for cleaning, sorting, or grading eggs, fruits, or other agricultural produce	8433
2	Arecanut powder and arecanut	
(1)	Arecanut powder	0802.90.13
(2)	Arecanut	0802.90.11
3	Articles and other utensils of aluminium, brass, bronze, copper, cadmium, lead, zinc, iron or steel, nickel, Tin, and other base metals other than those specified in any other Schedule	
(1)	Aluminium	
(a)	Bars, rods profiles including Aluminium Conductors Steel Reinforced (ACSR) and All Aluminium Conductors (AAC)	7604
(b)	Wire	7605
(c)	Plates, sheets and strips	7606
(d)	Foil	7607

(1)	(2)	(3)
(e)	Structures (excluding pre-fabricated buildings of HSN heading No.9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); Aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	
(i)	Structures	7610.90.10
(ii)	Parts of structures, not elsewhere specified	7610.90.20
(iii)	Aluminium plates, rods, profiles, tubes and the like, prepared for use in structure	7610.90.30
(iv)	Other	7610.90.90
(f)	Casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquified gas), of a capacity not exceeding 300L, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.	7612
(g)	Stranded wire, cables, plaited bands and the like of aluminium, not electrically insulated	7614
(h)	Pot scourers and scouring or polishing pads, gloves	7615.11.00
(i)	Nails, tacks, staples (other than those of HSN heading No. 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	7616.10.00
(i)	Cloth, grill, netting and fencing, of aluminium wire	7616.91.00
(ii)	Expanded metal of aluminium and aluminium alloys	7616.99.10
(iii)	Chains	7616.99.20
(iv)	Bobbins	7616.99.30
(v)	Other	7616.99.90
(j)	Composite Panel ³¹	****
(2)	Articles of Brass	7419.99.30
(3)	Bronze	
(a)	Rods of bronze and similar alloys	7407.29.10
(4)	Copper	
(a)	Bars, rods and profiles	7407
(b)	Wire	7408
(c)	Plates, sheets and strip	7409
(d)	Foil	7410
(e)	Stranded wire, ropes, cables, plaited bands and the like, not electrically insulated	7413.00.00
(f)	Cloth (including endless bands), grill and netting of copper wire; expanded metal of copper	7414
(g)	Nails, tacks, drawing pins, staples (other than those of HSN heading No.8305) and similar articles, of copper or of iron and steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotterpins, washers (including spring washers) and similar articles, of copper	7415
(h)	Copper springs	7416.00.00
(i)	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	7417

(1)	(2)	(3)
(j)	Pot scourers and scouring or polishing pads, gloves and the like	7418.11.00
(k)	Other table, kitchen or other house hold articles	7418.19.30
(l)	Other articles of copper other than reservoirs, tanks and vats	7419
(5)	Cadmium	
(a)	Cadmium wrought	8107.90.10
(b)	Articles of cadmium	8107.90.90
(6)	Lead	
(a)	Bars, rods, profiles and wire	7803
(b)	Plates, sheets, strip and foil, lead powders and flakes	7804
(c)	Indian lead seals	7806.00.20
(d)	Blanks	7806.00.30
(7)	Zinc	
(a)	Bars, rods, profiles and wire	7904
(b)	Plates, sheets, strip and foil	7905
(c)	Other articles of zinc other than sanitary fixtures	7907.00.90
(8)	Iron or Steel	
(a)	Chain and parts thereof of iron or steel	
(i)	Roller chain	7315.11.00
(ii)	Lifting and hoisting chain	7315.12.10
(iii)	Ship chain	7315.12.20
(iv)	Other chain	7315.12.90
(v)	Parts	7315.19.00
(b)	Anchors and grapnels of iron or steel	
(i)	Anchors and grapnels	7316.00.10
(ii)	Parts	7316.00.90
(c)	Stranded wire, ropes, cables, plaited bands, slings and the like, not electrically insulated	7312
(d)	Barbed wire of Iron or steel	7313.00.10
(e)	Twisted hoop or single flat wire, barbed or not and loosely twisted double wire, of a kind used for fencing, of iron or steel	7313.00.20
(f)	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steels	7314
(g)	Nails, tacks, drawing pins, corrugated nails, staples (other than heading 8305) and similar articles, whether or not with heads of other materials, but excluding such articles with heads of copper other than animal shoenails	7317
(h)	screws, bolts, nuts, coach screws, screw hooks, rivettes, cotters, cotter-pins, washers (including spring washers) and similar articles	7318
(l)	Safety pins	7319.20.00
(j)	Springs and leaves for springs, of iron or steel	
(i)	Leaf springs for motor vehicles	7320.10.11
(ii)	Leaf springs for railways and tramways	7320.10.12
(iii)	Other	7320.90.90

(1)	(2)	(3)
(k)	Structures and parts of structures (for example, bridge bridge sections, lock gates, lattice masts, shutters) of iron or steel	
(i)	Bridges and bridge sections	7308.10.00
(ii)	Lattice masts	7308.20.20
(iii)	Equipment for scaffolding, shuttering or pit-propping	7308.40.00
(iv)	Beams, channels, pillars & girders prepared for instructures	7308.90.10
(v)	Drop rods	7308.90.20
(vi)	Hatchway, rails & bulk heads for ships or boats and parts of hull	7308.90.30
(vii)	Galvanised tension bars	7308.90.40
(viii)	Structures and super structures for mining	7308.90.50
(ix)	Truss rods	7308.90.60
(x)	Tubular steel poles for electric transmission and distribution lines	7308.90.70
(xi)	Other	7308.90.90
(l)	Pot scourers and scouring or polishing pads, gloves	7323.10.00
(m)	Articles of iron or steel wire	7326.20
(9)	Nickel	
(a)	Bars, rods, profiles and wire	7505
(b)	Plates, sheets, strip and foil	7506
(c)	Other articles of nickel	7508
(10)	Tin	
(a)	Bars, rods, profiles and wire	8003
(b)	Plates, sheets and strip	8004
(c)	Foil	8005.00.00
(d)	Other articles	8007
(11)	Tungsten	
(a)	Hollow bars and rods	8101.95.10
(b)	Wire	8101.93.00
(c)	Filament	8101.99.10
(d)	Other articles	8101.99.90
(12)	Molybdenum	
(a)	Hollow bars	8102.95.10
(b)	Wire	8102.96.00
(c)	Other articles	8102.99.00
(13)	Magnesium	
(a)	Wrought	8104.90.10
(b)	Flakes	8104.90.20
(c)	Wire	8104.90.30
(d)	Other articles	8104.90.90
(14)	Titanium	
(a)	Wrought	8108.90.10
(b)	Other articles	8108.10.90
(15)	Zirconium articles	8109.90.00
(16)	Antimony articles	8110.90.00

(1)	(2)	(3)
(17)	Manganese	
(a)	Wrought manganese	8111.00.30
(b)	Other articles	8111.00.90
(18)	Articles of cermets	8113.00.30
(19)	Articles of Beryllium	8112.19.00
(20)	Articles of Chromium	8112.29.00
(21)	Articles of Germanium	8112.30.90
(22)	Articles of Vanadium	8112.40.90
(23)	Articles of Thallium	8112.59.00
(24)	Articles of other base metals	8112.99.00
(25)	Sets of assorted articles of base metal	8211.10.00
(26)	Table knives having fixed blades	8211.91.00
(27)	Other knives having fixed blades	8211.92.00
(28)	Pocket knives	8211.93.10
(29)	Blades	8211.94.00
(30)	Handles of base metals	8211.95.00
(31)	Nail cutters	8214.20.10
(32)	Spoons, forks, ladles, skimmers, cakeservers, fish- knives, butter-knives, sugar tongs and similar kitchen or tableware	8215
(33)	Bells, gongs and the like of base metal	8306.10.00
(34)	Statuettes of base metal	8306.29.10
(35)	Trophies of base metal	8306.29.20
(36)	Sign-plates, name plates, address plates and similar plates, numbers, letters and other symbols of base metal	8310
(37)	Wire, rods, tubes, plates, electrodes and similar products of other base metals	8311
(38)	aldrops, pulley and clamps	****
(39)	Hangers (of all types)	****"
4	[xxxxx]³²	
5	Asafoetida including compounded asafoetida	1301.90.13
1[5A.	Ayurvedic tooth powders³³	****]
6	Baby feeding bottles and nipples made of any material	
(1)	Baby feeding bottles	3923.30.90
(2)	Feeding bottle nipples	4014.90.30
7	Bakery products, sweets confectionery and other food products other than those sold under brand name registered under The Trade Marks Act, 1999	*****
8	xxxxxxx	
9	Bearings of all varieties	
(1)	Ball bearings	8482.10
(2)	Tapered roller bearings including cone and tapered roller assemblies	8482.20
(3)	Spherical roller bearings	8482.30.00
(4)	Needle roller bearings	8482.40.00
(5)	Other cylindrical roller bearings	8482.50
(6)	Other, including combined ball or roller bearings	8482.80.00
(7)	Parts of balls, needles and rollers	8482.91

32 Omitted by The Kerala Finance Act 2009

33 inserted by The Kerala Finance Act 2010

(1)	(2)	(3)
10	Bed sheets, pillow covers, table cloth, blankets and travelling rugs	
(1)	Bed linen, table linen, toilet linen and kitchen linen	6302
(2)	Bed sheets, bed spreads, bed covers and pillow covers	
(a)	bed spreads knitted or crocheted	6304.11.00
(b)	bed sheets and bed covers of cotton	6304.19.10
(c)	bed spreads of silk	6304.19.20
(d)	bed sheets and bed covers of man-made fibres	6304.19.30
(e)	not knitted or crocheted of cotton	
(i)	napkins	6304.92.20
(ii)	pillow case and pillow slip	6304.92.30
(iii)	table cloth and table cover	6304.92.40
(iv)	terry towel	6304.92.50
(v)	towels, other than terry type	6304.92.60
(vi)	pillow cover	*****
(f)	counterpanes not knitted or crocheted of synthetic fibres	6304.93.00
(g)	counterpanes not knitted or crocheted of other textile materials	6304.99.90
(3)	Blanket and travelling rugs	6301
(4)	Mosquito nets	6304.92.70
11	Beedi leaves	1404.90.10
12	Beltings of all varieties and descriptions	
(1)	Conveyor or transmission belts or belting of vulcanised rubber	4010
(2)	Leather belting for machinery	4204.00.40
(3)	Transmission or conveyor belts or belting, of textile machinery, whether or not impregnated, coated, covered or laminated with plastics or reinforced with metal or other material	5910
(4)	PVC belt conveyor	3926.90.10
13	Bicycles, tricycles, cycle rickshaws and their parts including tyres and tubes	
(1)	Bicycles	8712.00.10
(2)	Tricycles, cycle rickshaws	8712.00.90
(3)	Parts	
(a)	Bicycle rims	8714.92.10
(b)	Bicycle spokes	8714.92.20
(c)	Bicycle hubs	8714.93.10
(d)	Bicycle free-wheels	8714.93.20
(e)	Bicycle saddles	8714.95.10
(f)	Bicycle chain	8714.99.10
(g)	Bicycle wheels	8714.99.20
(h)	Other	*****
	Note: sub-item (h) shall be deemed to have come into force on the 1st day of April, 2005.	
(4)	Tyres	
(a)	of bicycles	4011.50
(b)	Other	4011.99.00
(5)	Inner Tubes	
(a)	of bicycles	4013.20.00
(b)	Other	4013.90.50

(1)	(2)	(3)
14	Biomass briquettes	****
15	Bitumen	2714.90.20
15A	Petroleum bitumen	2713.20.00
	¹ [Note: This entry shall be deemed to have come into force on the 1st day of April, 2005.] ³⁴	
16	Bleaching powder of all varieties and descriptions	2828.90.11
17	Omitted ³⁵	
18	Bricks of all kinds including hollow bricks, brickbats, jhama, Fly ash bricks, Refractory bricks, asphaltic roofing, earthen tiles, kiln burnt roofing tiles, flooring tiles	
(1)	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	
(a)	Bricks	6901.00.10
(b)	Blocks	6901.00.20
(c)	Kiln burnt flooring, roofing and earthen tiles	6901.00.30
(d)	Others	6901.00.40
(2)	Fly ash bricks	6815.99.10
(3)	Refractory bricks	6902
(4)	Asphaltic roofing, ridges	6807
(5)	Cement bricks including hollow bricks	6810.11.10
(5A)	Cement paving blocks ³⁶	****
(6)	Others	6901.00.90
19	Buckets made of iron and steel, aluminium, plastic or other materials (except precious metals)	
(1)	of iron and steel	7323.99.90
(2)	of aluminium	7615.20.90
(3)	of plastic	3924.90.90
(4)	of other material	****
19A(1)	Cashew kernel including roasted and salted	****
(2)	Cashew soup, cashew vita, cashew powder and cashew bits	****"
20	Castings of all metals	
(1)	of non-maleable cast iron	7325.10.00
(2)	of iron	7325.99.10
(3)	of alloy steel	7325.99.20
(4)	of stainless steel	7325.99.30
(5)	grinding balls and similar articles for mills	7325.91.00
(6)	rudders for ships or boats	7325.99.91
(7)	drain covers	7325.99.92
(8)	plates and frames for sewage water or similar system	7325.99.93
(9)	of copper	7419.91.00
(10)	of other metals	****

³⁴ inserted by The Kerala Finance Act 2010

³⁵ Omitted by The Kerala Finance Act 2011

³⁶ inserted by The Kerala Finance Act 2009

(1)	(2)	(3)
21	Centrifugal, monoblock, submersible and other pump sets and their parts	
(1)	Centrifugal pumps primarily designed to handle water	8413.70.10
(2)	Axial flow and mixed flow vertical pump designed primarily for handling water	8413.81.30
(3)	Single and multi stage chemical and process pumps	8413.70.91
(4)	Horizontal split casing pumps	8413.70.92
(5)	Horizontal self priming pumps	8413.70.93
(6)	Vertical turbine driven pumps	8413.70.94
(7)	Boiler feed pumps	8413.70.95
(8)	Slurry pumps	8413.70.96
(9)	Dredger pumps	8413.70.98
(10)	Gas pumps	8413.81.10
(11)	Hydraulic ram	8413.81.20
(12)	Deep tube well turbine pump	8413.50.21
(13)	Other pumps primarily designed to handle water	8413.50.29
(14)	Micro irrigation sprinklers and accessories	8413.50.90
(15)	Parts of pumps other than liquid elevators	8413.91
(16)	Liquid Elevators and parts	
(a)	Liquid Elevators	8413.82.00
(b)	Parts	8413.92.00
(17)	Vacuum pumps and parts	
(a)	Vacuum pumps	8414.10.00
(b)	Parts of vacuum pumps	8414.90.90
22	Clay including fireclay, fine china clay and ball clay	
(1)	Kaolin and other kaolinic clays, whether or not calcined	2507
(2)	Fire clay	2508.30
(3)	Other clays (not including expanded clays of HSN heading No. 6806), andalusite, kyanite and sillimanite, whether or not calcined; Mullite, Chamottee or dinas earths	
(a)	Ball clay	2508.40.10
(b)	Earth clay	2508.40.20
(c)	Other	2508.40.90
(4)	Andalusite, Kyanite and Silimanite	2508.50
(5)	Mullite	2508.60.00
(6)	Chamottee or dinas earths	2508.70.00
23	Coconut products including coconut powder (other than sweets and confectionery and those not specifically included under any other item in this Schedule)	
(1)	Dessicated coconut	0801.11.00
(2)	Other coconut products	0801.19.90

(1)	(2)	(3)
24	Coconut shell unworked	1404.90.60
25	Coal, including coke in all its forms but excluding charcoal	
(1)	Anthracite	2701.11.00
(2)	Bituminous coal	2701.12.00
(3)	Coking coal	2701.19.10
(4)	Steam coal	2701.19.20
(5)	Briquettes, ovoids and similar solid fuel manufactured from coal	2701.20
(6)	Petroleum coke	
(a)	Not calcined	2713.11.00
(b)	Calcined	2713.12.00
(7)	Hard coke of coal	2704.00.30
(8)	Soft coke of coal	2704.00.40
26	Coal tar	2706.00.10
27	Coffee beans and seeds, unbranded pure coffee powder, cocoa beans, cocoa pod, cocoa shells and other cocoa waste	
(1)	Coffee beans and coffee seeds	*****
(2)	Unbranded pure coffee powder other than those sold under The Trade Marks Act, 1999	*****
(3)	Cocoa beans and cocoa pod	1801.00.00
(4)	Cocoa shells, husks, skins and other cocoa waste	1802.00.00
28	Combs	
(1)	of plastic or rubber	9615.11.00
(2)	other	9615.19.00
28A	Compact fluorescent Lamps	*****
29	Cotton and cotton waste	
(1)	Cotton not carded or combed	5201
(2)	Cotton, carded or combed	5203
(3)	Cotton waste	5202
30	Cotton coated fabrics	****
30A	Cooked food other than those served to any airline service company or institution or shipping company for serving in aircraft, ship or steamer or served in aircraft, ship, steamer, bar attached hotels and star hotels.	****"
30B	Cradles ³⁷	***
31	Crucibles	6903.20.10
32	Crude petroleum oils and crude oils obtained from bituminous minerals	2709.00.00
33	Cups and tumblers of paper and plastic	
(1)	of paper	4823.60.00
(2)	of plastic	*****
1[33A.	Dahashamini, i.e. barks, herbs, seeds, and other plant parts, its mixtures, powders etc. used to make ayurvedic medicinal drinking water	*****

³⁷ inserted by The Kerala Finance Act 2012

³⁸ inserted by The Kerala Finance Act 2010

(1)	(2)	(3)
34	Dates other than fresh dates	
(1)	Soft / Wet dates	0804.10.20
(2)	Hard dates (Dry dates)	0804.10.30
(3)	Other	0804.10.90
35	Degrass: Residues resulting from the treatment of fatty substances or animal or vegetable waxes	
(1)	Degrass	1522.00.10
(2)	Soap stocks	1522.00.20
(3)	Other	1522.00.90
36	Drugs, Medicines and Bulk Drugs including Ayurvedic, Unani, and Homoeopathic medicine but excluding mosquito repellants and those specifically mentioned in First Schedule [xxx] ³⁹	
(1)	Pro-vitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof, used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	2936
(2)	Hormones, prostaglandins, thermoboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones	2937
(3)	Antibiotics	2941
(4)	Other organic compounds: cefadroxil and its salts, ibuprofane, diazepam, nifedipine, ranitidine, Dane's salt of D(-) phenyl glycine, D (-), para hydroxy Dane's salts	2942.00
(5)	Glands and other organs for organo therapeutic uses, dried, whether or not powdered, extracts of glands or other organs their secretions for organo therapeutic uses, haparin and its salts, other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	3001
(6)	Glucose and glucose syrup	
(a)	Glucose and glucose syrup not containing fructose or containing in the dry state less than 20% by weight of fructose	
(i)	Glucose, liquid	1702.30.10
(ii)	Glucose, solid	1702.30.20
(b)	Glucose and glucose syrup containing in the dry state atleast 20% but less than 50% by weight of fructose, excluding invert sugar	
(i)	Glucose, liquid	1702.40.10
(ii)	Glucose, solid	1702.40.20

and those notified under clause (d) of sub-section (1) of section (6) omitted by Finance Act 2012.

(1)	(2)	(3)
(7)	Medicaments (excluding goods of HSN headings Nos.3002,3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale	
(a)	containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	3003.10.00
(b)	containing other antibiotics	3003.20.00
(c)	containing hormones or other products of HSN heading No. 2937 but not containing antibiotics	
(i)	Containing insulin	3003.31.00
(ii)	Other	3003.39.00
(d)	containing alkaloids or derivatives thereof but not containing hormones, other products of HSN heading No.2937 or antibiotics	3003.40.00
(e)	Other	
(i)	Medicaments of Ayurvedic system	3003.90.11
(ii)	Medicaments of Unani system	3003.90.12
(iii)	Medicaments of Siddha	3003.90.13
(iv)	Medicaments of Homoeopathic system	3003.90.14
(v)	Medicaments of Bio-chemic system	3003.90.15
(vi)	Medicaments other than those given in sub-entries (i) to (v)	3003.90
(8)	Medicaments (excluding goods of HSN heading nos. 3002, 3005, or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale	
(a)	containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	3004.10
(b)	containing other antibiotics: cephalosporins and their derivatives	3004.20
(c)	containing hormones or other products of HSN heading No. 2937 but not containing antibiotics other than insulin injection	3004.31
(d)	containing corticosteroid hormones, their derivatives and structural analogues	3004.32.00
(e)	Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones	3004.39
(f)	containing alkaloids or derivatives thereof but not containing hormones, other products of HSN heading No. 2937 or antibiotics	3004.40
(g)	Other medicaments containing vitamins or other products of HSN heading No.2936	3004.50
(h)	Other	

(1)	(2)	(3)
	(i) Medicaments of Ayurvedic system	3004.90.11
	(ii) Medicaments of Unani system	3004.90.12
	(iii) Medicaments of Siddha	3004.90.13
	(iv) Medicaments of Homoeopathic system	3004.90.14
	(v) Medicaments of Bio-chemic system	3004.90.15
	(vi) Medicaments other than those given in sub-entries (i) to (v)	3004.90
(9)	Wadding gauze, bandages, and similar articles (for example, dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	3005
(10)	Bulk Drugs	
	(a) Keytones and Quinones whether or not with other oxygen function, and their halogenated, sulfonated, nitrated or nitrosated derivatives	2914
	(b) Oxygen-function amino compounds	2922
	(c) Organic derivatives of hydrazin or of hydroxylamine	2928
	(d) Other organo-inorganic compounds	2931
	(e) Heterocyclic compounds with oxygen hetero-atom (s) only	2932
	(f) Heterocyclic compounds with nitrogen hetero-atom (s) only	2933
	(g) Nucleic acids and their salts whether or not chemically defined other hetero cyclic compounds	2934
	(h) Sulphonamides	2935
	(i) Camphor	2914.21
(11)	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not with or not on a backing	
	(a) Pregnancy confirmation reagents	3822.00.11
	(b) Reagents for diagnosing AIDS	3822.00.12
	(c) Other	3822.00.19
(12)	Hot water bottles	4014.90.10
(13)	Ice bags	4014.90.20
(14)	Blood bags and Urine bags	****
(15)	Disposable Perfusion sets including I.V sets and blood trans fusion sets	****
(16)	xxxxx Deleted	****
(17)	Medicated ointments	****
(18)	Syringes with or without needles	9018.31.00
(19)	Tubular metal needles and needles for sutures	9018.32
(20)	Catheters (for urine , stool)	9018.39.10
(21)	Cardiac catheters	9018.39.20
(22)	Cannulae	9018.39.30

(1)	(2)	(3)
(23)	Light liquid paraffin of IP grade	****
(24)	Other Pharmaceutical goods except those specified in the 1st Schedule	
(a)	Sterile surgical catgut and similar sterile suture materials and sterile tissue adhesives for surgical wound closure	3006.10.10
(b)	Sterile laminaria and sterile laminaria tents and sterile absorbable surgical/dental haemostatics	3006.10.20
(c)	Blood grouping reagents	3006.20.00
(d)	Opacifying preparations for X-Ray examinations; diagnostic reagents designed to be administered to the patients	3006.30.00
(e)	Dental cements and other dental fillings, bone reconstructions cements	3006.40.00
(f)	First Aid boxes and kits	3006.50.00
(g)	Gel preparations designed to be used in human or veterinary medicines as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	3006.70.00
(h)	Waste pharmaceuticals	3006.80.00
(l)	Face mask, Surgeon's cap, Nurse's cap, Patient's drape and Cotton Apron	****
(j)	Dental Table Sheet	****
(k)	Disposable Hospital Sheets, Pillow covers and shoe covers	****
(l)	Disposable gown	****
(25)	Artificial teeth and dental fittings	
(a)	Artificial teeth	9021.21.00
(b)	Other	9021.29.00
(26)	Life saving Medicine	
(1)	Vaccines of human medicine	
(i)	Single Vaccine	
(a)	for cholera and typhoid	3002.20.11
(b)	for hepatitis	3002.20.12
(c)	for tetanus	3002.20.13
(d)	for polio	3002.20.14
(e)	for tuberculosis	3002.20.15
(f)	for rabies	3002.20.16
(g)	for Japanese Encephalitis	3002.20.17
(h)	for whooping cough (pertusis)	3002.20.18
(i)	Others	3002.20.19
(ii)	Mixed vaccines	
(a)	for diphtheria, pertusis and tetanus (DPT)	3002.20.21
(b)	for diphtheria and tetanus	3002.20.22
(c)	for measles, mumps and rubella (MMR)	3002.20.23
(d)	for typhoid, para-typhoid (TAB) or typhoid para-typhoid-cholera (TABC)	3002.20.24
(e)	Others	3002.20.29
(2)	Vaccines for veterinary medicine	3002.30.00
(3)	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	3002.90.20

(1)	(2)	(3)
(4)	Cultures of micro organisms (excluding yeast)	3002.90.30
(5)	Toxins	3002.90.40
(6)	Anti sera	
	(a) for diphtheria	3002.10.11
	(b) for tetanus	3002.10.12
	(c) for rabies	3002.10.13
	(d) for snake venom	3002.10.14
	(e) Others	3002.10.15
(7)	Hemoglobin, blood globulins and serum globulins	3002.10.20
(8)	Insulin injuction	3002.31.10
(9)	Cyclosporine	
(10)	Antiretroval Drugs (HIV patients)	
(11)	Glevice Capsules (For treatment of Blood cancer)	*****
40	(27) Ayurvedic cosmetics containing added medicaments and manufactured under drug license granted under the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940)	* * * *
37	Dry Fruits	
(1)	Dried figs	0804.20.90
(2)	Mangoes, sliced dried	0804.50.30
(3)	Dried grapes (Raisins)	0806.20.10
(4)	Dried apricots	0813.10.00
(5)	Dried prunes	0813.20.00
(6)	Dried apples	0813.30.00
(7)	Dried Singoda whole (water nut)	0813.40.20
(8)	Other dried fruits	0813.40.90
(9)	Mixtures of dried fruits	0813.50.20
38	[xxx]	41
38A. Generator		*****
39	Electrodes	
(1)	Electrodes of a kind used for furnaces	8545.11.00
(2)	Other	8545.19.00
40	Electronic Toilets	*****
41	Equipments for communications such as private branch exchange (PBX) and Elect. Private Automatic Branch Exch. (EPABX)	8517.30.00
42	Exercise book, graph book and note book/laboratory note book	
(1)	Exercise book	4820.20.00
	Note book, Order books, Receipt books, Letter pads, Memorandum pads, Diaries, short hand book and local delivery book and similar articles	4820.10.90
(3)	Graph book, Laboratory Note book	4820.90.90
(4)	Registers, Accounts books	4820.10.10
43	Ferrous and non-ferrous metals and alloys; non ferrous metals such as aluminium, copper, zinc and extrusions of those	
(1)	Pig iron and spieeleisen in pigs, blocks or other primary forms	7201
(2)	Ferroalloys	7202

(1)	(2)	(3)
(3)	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 per cent, in slumps, pellets or similar forms:	7203
(4)	Ferrous waste and scrap; remelting scrap ingots of iron or steel	7204
(5)	Granules and powders, of pig iron, spiegeleisen, iron or steel	7205
(6)	Iron and nonalloy steel in ingots or other primary forms (excluding iron of heading 7203)	7206
(7)	Semifinished products of iron or nonalloy steel: Containing by weight less than 0.25 percent of carbon.	7207
(8)	Flat-rolled products of iron or nonalloy steel, of a width of 600mm (23.6 inches) or more, hot-rolled, not clad, plated or coated:	7208
(9)	Flat-rolled products of iron or nonalloy steel, of a width of 600mm (23.6 inches) or more, cold-rolled, (cold reduced), clad, plated or coated: In coils, not further worked than cold rolled (cold reduced):	7209
(10)	Flat-rolled products of iron or nonalloy steel, of a width of 600mm (23.6 inches) or more, clad, plated or coated: Plated or coated with tin:	7210
(11)	Flat-rolled products of iron or nonalloy steel, of a width of less than 600mm (23.6 inches) not clad, plated or coated: No further worked than hot-rolled:	7211
(12)	Flat-rolled products of iron or nonalloy steel, of a width of less than 600mm (23.6 inches), clad, plated or coated:	7212
(13)	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel;	7213
(14)	Other bars and rods of iron or nonalloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:	7214
(15)	Other bars and rods, of iron or nonalloy steel	7215
(16)	Angles, shapes and sections of iron or nonalloy steel	7216
(17)	Wire of iron or nonalloy steel	7217
(18)	Stainless steel in ingots or other primary forms; semi finished products of stainless steel	7218
(19)	Flat-rolled products of stainless steel, of a width of 600mm (23.6 inches) or more: Not further worked than hot rolled in coils including stainless steel sheets.	7219
(20)	Flat-rolled products of stainless steel, of a width of less than 600mm (23.6 inches): Not further worked than hot tilled	7220
(21)	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	7221
(22)	Other bars and rods or stainless steel; angles, shapes and sections of stainless steel: Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	7222

(1)	(2)	(3)
(23)	Wire of stainless steel	7223
(24)	Other alloy steel in ingots or other primary forms; semi finished products of other alloy steel	7224
(25)	Flat-rolled products of other alloy steel, of a width of 600mm (23.6 inches) or more: Of silicon-electrical steel	7225
(26)	Flat-rolled products of other alloy steel, of a width of less than 600mm (23.6 inches) or more: Of silicon-electrical steel	7226
(27)	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	7227
(28)	Other Bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or nonalloy steel	7228
(29)	Wire of other alloy steel	7229
(30)	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	7301
(31)	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails; switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates(base plates), rail clips, bed plates, ties and other material specialised for joining or fixing rails	7302
(32)	Copper mattes; cement copper (precipitated copper)	7401
(33)	Unrefined copper; copper anodes for electrolytic refining copper content	7402
(34)	Refined copper and copper alloys, unwrought	7403
(35)	Copper Waste and Scrap	7404
(36)	Master alloys of copper	7405
(37)	Copper powders and flakes	7406
(38)	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	7501
(39)	Unwrought nickel	7502
(40)	Nickel waste and scrap	7503
(41)	Nickel powders and flakes	7504
(42)	Unwrought aluminium	7601
(43)	Aluminium waste and scrap	7602
(44)	Aluminium powders and flakes	7603
(45)	Unwrought lead	7801
(46)	Lead waste and scrap	7802
(47)	Unwrought zinc	7901
(48)	Zinc waste and scrap	7902
(49)	Zinc dust, powders and flakes	7903
(50)	Unwrought tin	8001
(51)	Tin waste and scrap	8002
(52)	Tungsten powders	8101.10.00
(53)	Tungsten unwrought	8101.94.00
(54)	Tungsten waste and scrap	8101.97.00
(55)	Molybdenum Powders	8102.10.00
(56)	Molybdenum Unwrought	8102.94.00
(57)	Molybdenum Waste and scrap	8102.97.00

(1)	(2)	(3)
(58)	Tantalum Unwrought	8103.20
(59)	Tantalum Waste and scrap	8103.30.00
(60)	Magnesium Unwrought	8104.11.00
(61)	Magnesium Waste and scrap	8104.20
(62)	Magnesium Powders	8104.30.20
(63)	Cobalt Unwrought	8105.20.20
(64)	Cobalt Powders	8105.20.30
(65)	Cobalt Waste and scrap	8105.30.00
(66)	Bismuth, Unwrought	8106.00.10
(67)	Bismuth, Waste and scrap	8106.00.20
(68)	Cadmium, Unwrought or powder	8107.20.00
(69)	Cadmium, Waste and scrap	8107.30.00
(70)	Titanium, Unwrought or powder	8108.20.00
(71)	Titanium, Waste and scrap	8108.30.00
(72)	Zirconium, Unwrought or powder	8109.20.00
(73)	Zirconium, Waste and scrap	8109.30.00
(74)	Antimony, Unwrought or powder	8110.10.00
(75)	Antimony, Waste and scrap	8110.20.00
(76)	Manganese, Unwrought	8111.00.10
(77)	Manganese, Waste and scrap	8111.00.20
(78)	Beryllium, Unwrought or powder	8112.12.00
(79)	Beryllium, Waste and scrap	8112.13.00
(80)	Chromium, Unwrought or powder	8112.21.00
(81)	Chromium, Waste and scrap	8112.22.00
(82)	Germanium, Unwrought	8112.30.10
(83)	Germanium, Waste and scrap	8112.30.20
(84)	Vanadium, Unwrought	8112.40.10
(85)	Vanadium, Waste and scrap	8112.40.20
(86)	Thallium, Unwrought or powder	8112.51.00
(87)	Thallium, Waste and scrap	8112.52.00
(88)	Cermets, Unwrought	8113.00.10
(89)	Cermets, Waste and scrap	8113.00.20
44	Omitted ⁴³	
45	Fibres of all types and Fibre Waste	
(1)	Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	5303
(2)	Sisal and other textile fibres of the genus agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	5304
(3)	Abaca (Manila hemp or musa textiles Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	5305.21.00

(1)	(2)	(3)
(4)	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	5503
(5)	Artificial staple fibres, not carded, combed or otherwise processed for spinning	5504
(6)	Waste (including noils, yarn waste and garnetted stock) of man made fibres	5505
(7)	Synthetic staple fibres, carded, combed or otherwise processed for spinning	5506
(8)	Artificial staple fibres, carded, combed or otherwise processed for spinning	5507
(9)	Composition leather with the basis of leather fibre in slabs, sheet or strip whether or not in rolls	4115.10.00
(10)	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestors and magnesium carbonate, articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, head gear, footwear, gaskets) whether or not reinforced, other than goods of HSN No. 6811 or 6813.	6812
46	Fibre foam mattress	****
47	Firewood	
(1)	Coniferous wood in chips or particles	4401.21.00
(2)	Non-coniferous wood in chips or particles	4401.22.00
(3)	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	4401.30.00
48.	Basen and dough and flours other than those mentioned in Second Schedule	44
(1)	Flour, meal and powder of dried leguminous vegetables	1106
(2)	Wet Mix	***
(1)	Wheat or meslin flour	1101.00.00
(2)	Rye flour	1102.10.00
(3)	Maize (corn) flour	1102.20.00
(4)	Rice flour (puttu podi and the like)	1102.30.00
(5)	Other cereal flour	1102.90.00
(6)	Flour, meal and powder of the dried leguminous vegetables	1106
(7)	Wet mix	****
49	Food products like pickles, corn flakes, savouries, sweets made of groundnuts, gingelly, other than those sold under brand name registered under The Trade Marks Act, 1999	
(1)	Pickles	****
(2)	Savouries like chips, popcorn, murukku, achappam, pakoda, mixture, chikky items, kuzhalappam and similar preparations	1905.90.30
(3)	Corn flakes	1904.10.10
(4)	Sweets made of groundnuts or gingily	****
1[49A.	Food products like, dry prawns/dry fish roasts, its chutneys and powders, coconut chutney powders and veppilai katti [xxx]⁴⁵ Chukku Kappi Powder, Fried Chips made from banana, cassava and jack fruit⁴⁶	****]

44 & 46 inserted by The Kerala Finance Act 2012

45 inserted by The Kerala Finance Act 2010

(1)	(2)	(3)
50	Fly ash	****
51	Fried and roasted grams	2008.19.40
51A. Gold, Silver and Platinum Ornaments, new and old		
(1)	Silver jewellery with filigree work	7113.11.10
(2)	Silver jewellery studded with gems	7113.11.20
(3)	Other articles of silver jewellery	7113.11.30
(4)	Gold jewellery, unstudded	7113.19.10
(5)	Gold jewellery, set with pearls	7113.19.20
(6)	Gold jewellery set with diamonds	7113.19.30
(7)	Gold jewellery set with other precious and semi precious stones	7113.19.40
(8)	Platinum unstudded	7113.19.50
(9)	[xxxx] ⁴⁷	
2[51B. Ghee	48	****]
52	Gur, jaggery and edible variety of rub gur other than those specified in the First Schedule	1701.11.10
52 A Gypsum ⁴⁹		
53	Hand pumps, parts and fitting	
(1)	Pumps fitted with a measuring device used for dispensing fuel or lubricants, of the type used in filling stations or in garages	8413.11.10
(2)	Other hand pumps other than those of HSN heading No. 8413.11.10	8413.20.00
(3)	Hand or foot operated air pumps	8414.20
(4)	Parts and fittings of hand pumps	8413.91.40
54	Handicrafts	
(1)	Worked ivory and articles of Ivory	9601.10.00
(2)	Worked horn and articles of horn	9601.90.40
(3)	Wood marequetry and inlaid wood ; Caskets and cases for jewellery and cutlery and similar articles, of wood; Statuettes and other ornaments of wood	4420
(4)	Other articles of wood	4421
(5)	Articles made of jute	5909.00.30
(6)	Other	****
55	Handmade soaps other than those mentioned in the First Schedule [xxx] ⁵⁰	****
56	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower	****
57	Hides and skins, whether in raw or dressed state, other than furskins and artificial fur	
(1)	Raw hides and skins of bovine (INN) (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	4101

(1)	(2)	(3)
(2)	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned parchment-dressed or further prepared), whether or not with wool on or split	4102
(3)	Other raw hides and skins (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than birdskins or part of bird skins	4103
(4)	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	4104
(5)	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	4105
(6)	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	4106
(7)	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than Chamois (including combination chamois) leather, patent leather and patent laminated leather, metalised leather.	4107
(8)	Leather further prepared after tanning or crusting including parchment-dressed leather, of sheep or lamb without wool on, whether or not split, other than Chamois (including combination chamois) leather, patent leather and patent laminated leather, metalised leather	4112
(9)	Leather further prepared after tanning or crusting including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than Chamois (including combination chamois) leather, patent leather and patent laminated leather, metalised leather	4113
(10)	Pairings and other waste of leather	4115.20
58	Omitted⁵¹	
59	Hosiery goods	6115
59A	All medical and diagnostic equipments and Hospital instruments, apparatus, appliances, tools and aids used exclusively in medical, surgical, dental, physiotherapy and veterinary sciences and spares and parts thereof⁵²	****"
(8)		

51 Omitted by The Kerala Finance Act 2012
52 inserted by The Kerala Finance Act 2009

(1)	(2)	(3)
60	Human hair	
(1)	Human Hair	
(a)	Unworked	0501.00.10
(b)	Waste	0501.00.20
(c)	dressed, thinned, bleached or otherwise worked	6703.00.10
61	Hurricane lanterns, kerosene lamps/lantern, petromax, glass chimney	
62	Ice	2201.90.10
63	Imitation Jewellery, Synthetic gems and Bangles not coming under First Schedule	
(1)	Cuff-links and studs	7117.11.00
(2)	Bangles	
(i)	Imitation bangles	7117.19.10
(ii)	of horn, ornaments, coral and other animal carving materials and articles thereof of	9601.90.40
(3)	German Silver Jewellery	7117.19.20
(4)	Jewellery studded with imitation pearls or imitation or synthetic stones	7117.90.10
(5)	Other imitation jewellery	7117.90.90
(6)	Synthetic gems	7018.10.90
(7)	Articles of natural or cultured pearls	7116.10.00
(8)	Articles of precious or semi-precious stones (natural, synthetic or reconstructed)	7116.20.00
64	Incense sticks commonly known as agarbathi, samprani, dhupkathi or dhupbathi	3307.41.00
65	Industrial cables (high voltage cables, XLPE Cables, jelly filled cables) and household wiring cables	
(1)	Winding wire	
(a)	of copper	8544.11
(b)	other	
(i)	asbestos covered	8544.19.10
(ii)	plastic insulated	8544.19.20
(iii)	rubber insulated	8544.19.30
(iv)	other	8544.19.90
(2)	Co-axial cable and other co-axial electric conductors	
(a)	Co-axial cables	8544.20.10
(b)	Other	8544.20.90
(3)	Other electric conductors, for a voltage not exceeding 80V	
(a)	Telephone cables fitted with connectors	
(i)	Dry core paper insulated	8544.41.11
(ii)	Other	8544.41.19
(iii)	Paper insulated	8544.41.20
(iv)	Plastic insulated	8544.41.30
(v)	Rubber insulated	8544.41.40
(vi)	Other	8544.41.90

(1)	(2)	(3)
	(b) Other telephone cables	
	(i) Dry core paper insulated	8544.49.11
	(ii) Other	8544.49.19
	(iii) Paper insulated cables	8544.49.20
	(iv) Plastic insulated cables and flexes	8544.49.30
	(v) Other	8544.49.90
	(4) Other electric conductors, for a voltage exceeding 80V but not exceeding 1000V fitted with connectors	
	(a) Paper insulated	8544.51.10
	(b) Plastic insulated, of a kind used for communication	8544.51.20
	(c) Other plastic insulated	8544.51.30
	(d) Rubber insulated of a kind used for telecommunication	8544.51.40
	(e) Other rubber insulated	8544.51.50
	(f) Other	8544.51.90
	(5) Other electric conductors, for a voltage exceeding 80V but not exceeding 1000V not fitted with connectors	
	(a) Paper insulated	8544.59.10
	(b) Plastic insulated, of a kind used for communication	8544.59.20
	(c) Other plastic insulated	8544.59.30
	(d) Rubber insulated of a kind used for telecommunication	8544.59.40
	(e) Other rubber insulated	8544.59.50
	(f) Other	8544.59.90
	(6) Other electric conductors, for a voltage exceeding 1000 V	
	(a) Paper insulated	8544.60.10
	(b) Plastic insulated	8544.60.20
	(c) Rubber insulated	8544.60.30
	(d) Other	8544.60.90
66	Industrial inputs and packing materials specified in List A to this Schedule	****
67	Insulators of any material	8546
68	Intangible goods like Copyright, Patent, R.E.P. Licence	
	(1) Copyright	****
	(2) Patent	****
	(3) REP Licence, DEPB licence	****
	(4) Other	****
69	IT Products	
	(1) Word processing machines, Electronic typewriters.—	
	(a) Word processing machines	8469.00.10
	(b) Electronic typewriters	8469.00.20
	(2) Microphones, multimedia speakers, headphones etc.—	
	(a) Microphones	8518.10.00
	(b) Multimedia speakers	8518.22.00
	(c) Headphones etc.	8518.30.00

(1)	(2)	(3)
	(3) Telephone answering machines	8519.50.00
	(4) 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	8523
	(5) IT software of any media	8523.80.20
	(6) Transmission apparatus other than apparatus for radio or T. V. broadcasting	
	(a) Base stations	8517.61.00
	(b) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	8517.62
	(7) Radio communication receivers, Radio Pagers	
	(a) Radio pagers	8527.99.11
	(b) Demodulators	8527.99.12
	(c) Other	8527.99.19
	(8) Aerials, antennas and parts	8529.10
	(9) LCD Panels, LED panels and parts	
	(a) LCD Panels / LED Panels	8531.20.00
	(b) Parts	8531.90.00
	(10) Electrical capacitors, fixed, variable and parts	
	(a) Electrical capacitors, fixed, variable	8532
	(b) Parts	8532.90.00
	(11) Electronic calculators	8470.10.00
	(12) Electrical resistors	8533
	(13) Printed Circuits	8534.00.00
	(14) Switches, connectors, relays for up to 5 amps	8536.10.10
	(15) DATA/Graphic Display tubes, other than Picture tubes and parts	
	(a) Colour	8540.40.00
	(b) Black and White or other monochrome	8540.50.00
	(c) Other	8540.60.00
	(16) Diodes, transistors and similar semi-conductor devices	8541
	(17) Electronic Integrated Circuits and Micro-assemblies	8542
	(18) Signal Generators and parts	
	(a) Signal Generators	8543.20
	(b) Parts	8543.90.00
	(19) Optical fibre cables made-up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	8544.70
	(20) Optical fibre and optical fibre bundles, cables, other than those of heading 8544.70	9001.10.00

(1)	(2)	(3)
(22)	Computer systems and peripherals, Electronic diaries, Printers and Monitors	
	(a) Computer systems and peripherals	8471
	(b) Electronic diaries	8470.90.10
	(c) Printers	
	(i) Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	8443.31
	(ii) Other, capable of connect ing to an automatic data processing machine or to a network	8443.32
	(iii)Parts and accessories of goods of subheadings 8443.31 and 8443.32	
	(a) Ink cartridges, with print head assembly	8443.99.51
	(b) Ink spray nozzle	8443.99.52
	(c) Other	8443.99.59
	(d) Monitors	
	(i) Cathode Ray Tube Monitors of a kind solely or principally used in an automatic data processing system of heading 8471	8528.41.00
	(ii) Other Monitors of a kind solely or principally used in an automatic data processing system of heading 8471	8528.51.00
	(iii) Parts suitable for use solely or principally with the apparatus under 8528.41 and 8528.51	8529.90.90
(23)	Cathode ray oscilloscopes, spectrum analysers, signal analysers—	
	(a) Cathode ray oscilloscopes	9030.20.00
	(b) Spectrum analysers	9030.33
	(c) Signal analysers	
(24)	Parts and Accessories of HSN 84.69, 84.70 & 84.71	8473
(25)	DC Micromotors, Stepper motors of 37.5 watts—	
	(a) Micro motors	8501.10.11
	(b) Stepper motors	8501.10.12
(26)	Parts of HSN 85.01	8503
(27)	Uninterrupted power supply	8504.40
(28)	Permanent magnets and articles	8505
(29)	Electrical apparatus for line telephony or line telegraphy-	
	(a) Line telephone sets with cordless hand sets	8517.11
	(b) Telephones for cellular networks or for other wireless networks	8517.12

(1)	(2)	(3)
	(c) Other	8517.18
	(d) Videophones	8517.62.90
	(e) Facsimile machines	
	(i) capable of connecting to an automatic data processing machine or to a network	8443.32.60
	(ii) not capable of connecting to an automatic data processing machine	8443.39.70
	(f) Teleprinters	8443.32.90
	(g) Attachments for telephones	8517.69.70
	(h) Subscriber end equipment	8517.69.50
	(i) Set top boxes for gaining access to the internet	8517.69.60
	(30) Parts of HSN heading No. 8517	8517.70
70	Ivory, tortoise-shell, whale-bone and whalebone hair, horns antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	
	(1) Ivory	0507.10.10
	(2) Ivory powder and waste	0507.10.20
	(3) Hoof meal	0507.90.10
	(4) Horn meal	0507.90.20
	(5) Hooves, claws, nails and beaks	0507.90.30
	(6) Antlers	0507.90.40
	(7) Buffalo horns	0507.90.50
	(8) Tortoise shell	0507.90.60
	(9) Claws and waste of tortoise shell	0507.90.70
	(10) Other	0507.90.90
71	Jute-cum-polypropylene coverings	6305
72	Kerosene oil sold through PDS	2710.19.10
73	Kerosene stoves, wick stoves	7321.12.10
74	Khandasari sugar	1701.11.20
75	Khoya/Khoa	*****
75A	Kitchen Stands (plastic coated) ⁵³	*****
76	Knitting wool	5109.10.10
77	Lac and shellac	
	(1) Shellac	1301.10.10
	(2) Seed lac	1301.10.20
	(3) Stick lac	1301.10.30
	(4) Dewaxed and decolourised lac	1301.10.40
	(5) Bleached lac	1301.10.50
	(6) Gasket lac	1301.10.60
	(7) Button lac	1301.10.70
	(8) Garnet lac	1301.10.80
	(9) Arabic gum	1301.20.00
78	Leaf plates, cups and similar goods made out of palm leaves	1404.90.90

(1)	(2)	(3)
78A Lemon grass oil, Palmarosa oil, Vetivert oil, Citronella oil, Cinnamon oil, clove leaf oil		
(1)	Lemon grass oil	3301.29.42
(2)	Palmarosa oil	3301.29.33
(3)	Vetiver oil	3301.26.00
(4)	Citronella oil	3301.19.10
(5)	Cinnamon oil	
(a)	Cinnamon bark oil	3301.29.17
(b)	Cinnamon leaf oil	3301.29.18
(6)	Clove leaf/stem oil	3301.29.21
(7)	Clove bud oil	3301.29.28
(8)	Nutmeg oil	3301.29.32
(9)	Turmeric oil	3301.29.49
(10)	Ginger oil	3301.29.26
(11)	Ginger grass oil	3301.29.27
(12)	Pepper oil	3301.29.35
79	Omitted ⁵⁴	
79A	Light Emitting Diode Lamps ⁵⁵	****
80	Lignite	
(1)	Lignite whether or not pulverised, but not agglomerated	2702.10.00
(2)	Agglomerated lignite	2702.20.00
81	Lime, limestone, clinker and dolomite	
(1)	Lime,	
(a)	Quick lime	2522.10.00
(b)	Slaked lime	2522.20.00
(c)	Hydrated lime	2522.30.00
(d)	Lime Powder	****
(2)	Lime stone	2521
(3)	Lime shell	****
(4)	Cement clinkers	2523.10.00
(5)	Laterite stone	****
(6)	Dolomite	2518
82	Locks, padlocks and keys (all kinds)	
(1)	Padlocks	8301.10.00
(2)	Locks of a kind used for motor vehicles	8301.20.00
(3)	Locks of a kind used for furniture	8301.30.00
(4)	Combination locks	8301.40.10
(5)	Clasp and frames with clasps incorporating locks	8301.50.00
(6)	Parts	8301.60.00
(7)	Keys	8301.70.00
(8)	Locks (other)	8301.40.90
82 A	Manufactured sand ⁵⁶	****

54 omitted by The Kerala Finance Act 2012
55 inserted by The Kerala Finance Act 2009
56 inserted by The Kerala Finance Act 2011

(1)	(2)	(3)
83	Machinery of all kinds (other than those specifically mentioned in this schedule or in any other schedule,	
	(1) Machinery, plant or laboratory equipment, whether or not, electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes instantaneous or storage water heaters non-electric.	
	(a) instantaneous gas water heaters	8419.11
	(b) medical, surgical or laboratory sterilisers	8419.20
	(c) dryers for agricultural products	8419.31.00
	(d) dryers for wood, paper pulp or paper board	8419.32.00
	(e) distilling or rectifying plant	8419.40
	(f) heat exchange units	8419.50
	(g) machinery for liquefying air or other gas	8419.60.00
	(h) machinery for making hot drinks or for cooking or heating food	8419.81
	(l) pasturizers	8419.89.50
	(j) vacuum-vapour plant for deposition of metals	8419.89.80
	(k) parts	8419.90
	(2) Calendering or other rolling machines other than for metals or glass, and cylinders therefor	
	(a) Calendering or other rolling machines	8420.10.00
	(b) parts	
	(i) cylinders	8420.91.00
	(ii) other	8420.99.00
	(3) Centrifuges, including centrifugal dryers	
	(a) cream separators	8421.11.00
	(b) cloth dryers	8421.12.00
	(4) Machinery for cleaning or drying bottles or other containers	8422.20.00
	(5) Machinery for filling, closing, ceiling or labelling bottles, canes, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	8422.30.00
	(6) Other packing or wrapping machinery (including heat-shrink wrapping machinery)	8422.40.00
	(7) Parts of heading 8422	8422.90
	(8) Steam or sand blasting machines and similar jet projecting machines	8424.30.00
	(9) Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8437.10.00
	(10) Flour mill machinery	8437.80.10
	(11) Rice mill machinery	8437.80.20
	(12) Tea leaf rolling or cutting machine	8438.80.40
	(13) Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper board	8439

(1)	(2)	(3)
(14)	Paper cutting machines	8441.10
(15)	Machines for making bags, sacks or envelopes	8441.20.00
(16)	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.30.00
(17)	Machines for moulding articles in paper pulp, paper or paper board	8441.40.00
(18)	Machinery, apparatus and equipment for type founding or type setting, for preparing or making printing blocks, plate, cylinders and other printing components, blocks, plates, cylinders and lithographic stones, prepared for printing purposes (planed, grained or polished)	8442
(19)	All kinds of machinery for printing and allied activities, including book binding, spiral binding, comb binding, gathering, saddle stitching, paper cutting, paper folding, perforating machines.	57 *****
(20)	Machines for extruding, drawing, texturing or cutting man-made textile materials	8444
(21)	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	
(a)	Carding machines	8445.11
(b)	Combing machines	8445.12
(c)	Cotton spinning machines	
(i)	Drawing frames	8445.20.11
(ii)	Intermediate frames	8445.20.12
(iii)	Ring frames	8445.20.13
(iv)	Roving frames	8445.20.14
(d)	Textile doubling or twisting machines	8445.30
(e)	Textile winding (including weft winding) or reeling machines	8445.40
(22)	Weaving machines (looms)	
(a)	for weaving fabrics of a width exceeding 30cm-shuttle type	
(i)	cotton weaving machines, automatic	8446.21.10
(ii)	other	8446.21.90
(b)	for weaving fabrics of a width exceeding 30cm-shuttle less type	
(i)	cotton weaving machines-automatic powerloom	8446.30.11
(ii)	plain powerloom	8446.30.12
(iii)	other	8446.30.19
(23)	Knitting machines, stitch bonding machines and machines for making gimped yarn, tulle, lace, embroidery, drimmings, braid or net and machines for tufting	8447

(1)	(2)	(3)
(24)	Machinery for preparing, tanning or working hides, skins or leather	8453.10.00
(25)	Machinery for making or repairing footwear	8453.20.00
(26)	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	8454
(27)	Lathes and its parts	****
(28)	Machines-tools and parts thereof	8456, 8459, 8460, 8461, 8462, 8463, 8464, 8465, 8466, 8467
(29)	Grinding machine with a flat surface in which the positioning in any one of the axis can be set up to an accuracy at least 0.01mm	
	(a) numerically controlled	8460.11.00
	(b) other	8460.19.00
(30)	Other Grinding machines with a flat surface in which the positioning in any one of the axis can be set up to an accuracy at least 0.01mm	
	(a) numerically controlled	8460.21.00
	(b) other	8460.29
(31)	Grinder, tool/cutter	8460.39.10
(32)	Lapping machines	8460.40.20
(33)	Polishing and buffing machines	8460.90.01
(34)	Die and punch shaping machines	8461.20.11
(35)	Slotting machines	8461.20.20
(36)	Broaching machines	8461.30
(37)	Gear cutting, gear grinding or gear finishing machines	8461.40
(38)	Sawing or cutting of machines	8461.50
(39)	Forging or die-stamping machines (including presses) and hammers	8462.10
(40)	Punching or notching machines (including presses) including combined punching and shearing machines	
	(a) numerically controlled	8462.41.00
	(b) other punching machines (including turret)	8462.49.10
	(c) Combination of punching, shearing and cropping machines	8462.49.20
	(d) Nibbling machines	8462.49.30
(41)	Hydraulic presses	8462.91
(42)	Draw benches for bars, tubes, profile, wire or the like	8463.10
(43)	Thread rolling machines	8463.20.00
(44)	Machines for working wire	8463.30
(45)	Riveting machines (excluding portable hand operated machine)	8463.90.10

(1)	(2)	(3)
(46)	Strip profiling	8463.90.20
(47)	Seaming machine (for eg. For cans)	8463.90.30
(48)	Granite cutting machines or equipments	8464.10.10
(49)	Grinding or polishing machine	8464.20.00
(50)	Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	8465.00
(51)	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting; gas operated surface tempering machines and appliances	
(a)	Hand-held blow pipes	8468.10.00
(b)	Other gas operated machinery and apparatus	
(i)	welding/cutting machines	8468.20.10
(ii)	Other	8468.20.90
(52)	Crushing or grinding machines for stone and mineral	8474.20.10
(53)	Mixing or kneading machines	
(a)	concrete mixtures	8474.31.10
(b)	motor mixtures	8474.31.20
(c)	machines for mixing mineral substances with bitumen	8474.32.00
(d)	brick and tile making machinery	8474.80.10
(e)	ceramic and clay making machinery	8474.80.20
(f)	machinery for forming foundry moulds of sand	8474.80.30
(54)	Machinery for working rubber or plastics or for the manufacture of products from these materials not elsewhere specified	
(a)	Injection moulding machines	8477.10.00
(b)	Extruders	8477.20.00
(c)	Blow moulding machines	8477.30.00
(d)	Vacuum moulding machines and other thermoforming machines	8477.40.00
(e)	Machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8477.51.00
(f)	Machinery for making rubber goods	8477.80.10
(g)	Rubber roller	
(55)	Machines and mechanical appliances having individual functions, not specified or included elsewhere	
(a)	Machinery for public works, building or the like	8479.10.00
(b)	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8479.20
(c)	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8479.30.00

(1)	(2)	(3)
	(d) Rope or cable making machines	8479.40.00
	(e) Industrial robots, not elsewhere specified	8479.50.00
	(f) Evaporative air coolers	8479.60.00
	(g) Other machines and mechanical appliances	
	(i) For treating metal including electric wire coil-winders	8479.81.00
	(ii) Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8479.82.00
	(iii) Soap cutting or moulding machinery	8479.89.10
	(iv) Air humidifiers or dehumidifiers	8479.89.20
	(v) Mechanical shifting machines	8479.89.30
	(vi) Ultra sonic transducers	8479.89.40
	(vii) Car washing machines and related appliances	8479.89.50
	(viii) Coke oven plants	8479.89.60
	(ix) Machinery for the manufacture of chemical and pharmaceutical goods	8479.89.70
	(x) Industrial vacuum cleaners	8479.89.91
	(xi) Briquetting plant and machinery intended for manufacture of briquettes from agricultural and municipal waste	8479.89.92
	(xii) Machinery for dressing and processing livestock including poultry	8479.89.99
(56)	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metals (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	
	(a) Moulding boxes for metal foundry	8480.10.00
	(b) Mould bases	8480.20.00
	(c) Moulding patterns	8480.30.00
	(d) Moulds for metal or metal carbides	
	(i) injection or compression types	8480.41.00
	(ii) Other	8480.49.00
	(e) Moulds for glass	8480.50.00
	(f) Moulds for mineral materials	8480.60.00
	(g) Moulds for rubber or plastic	
	(i) injection or compression types	8480.71.00
	(ii) Other	8480.79.00
(57)	Machines and apparatus for electroplating, electrolysis or electrophoresis	8543.30.00
(58)	Machines and appliances for testing the hardness, strength, compressability, elasticity or other mechanical properties of materials (for example, metals, woods, textiles, paper, plastic)9024	
(59)	Furnaces and boilers of all types including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel	8514

(1)	(2)	(3)
	58	* * *
(60)	Machinery for photography	
	Note:-- This entry shall be deemed to have come into force on the 1 st day of July, 2006 and ceased to operate on the 23 rd day of October, 2006.	
(60)	xxxxxx	
84	Meat (other than poultry), fish, sea food, egg, fruits and vegetables processed and preserved	
(1)	Meat of bovine animals, frozen	
(a)	Carcasses and half-carcasses	0202.10.00
(b)	Other cuts with bone in	0202.20.00
(c)	Boneless	0202.30.00
(2)	Meat of swine, frozen	
(a)	Carcasses and half-carcasses	0203.21.00
(b)	Hams, shoulders and cuts thereof with bone in	0203.22.00
(c)	Other	0203.29.00
(3)	Meat of sheep or goats, frozen	
(a)	Carcasses and half-carcasses of lamb, frozen	0204.30.00
(b)	Other meat of sheep, frozen	
(i)	Carcasses or half-carcasses	0204.41.00
(ii)	Other cuts with bone in	0204.42.00
(iii)	Boneless	0204.43.00
(4)	Meat of horses, asses, mules or hinnies, frozen	0205.00.00
(5)	Edible offal of	
(a)	Bovine animals, frozen	
(i)	Tongues	0206.21.00
(ii)	Livers	0206.22.00
(iii)	Other	0206.29.00
(b)	Swine, frozen	
(i)	Livers	0206.41.00
(ii)	Other	0206.49.00
(c)	Sheep or goats, frozen	0206.90.10
(d)	Others	0206.90.90
(6)	Pig fat, free of lean meat and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	0209.00.00
(7)	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal of swine, bovine animals, primates, whales, dolphins, tortoise, reptiles including snake and turtles	0210
(8)	Fish, frozen, excluding fish fillets and other fish meat of HSN heading No.0304	0303
(9)	Fish fillets and other fish meat (whether or not minced), frozen	
(a)	Fish fillets frozen	0304.20
(b)	Fish meat frozen	0304.90.00
(10)	Fish, xxxx, in brine, smoked fish, whether or not	

(1)	(2)	(3)
	cooked before or during the smoking process, flours, meals and pellets of fish, fit for human consumption	0305
(11)	Crustaceans, whether in shell or not, frozen	
	(a) Rock lobster and other sea craw fish	0306.11.00
	(b) Lobsters	0306.12
	(c) Shrimps and prawns	0306.13
	(d) Crabs	0306.14.00
	(e) Other, including flours, meals and pellets of crustaceans, fit for human consumption	0306.19.00
(12)	Molluscus whether, in shell or not, frozen	
	(a) Squid tubes, frozen	0307.49.10
	(b) Whole squids, frozen	0307.49.20
	(c) Dried squids	0307.49.30
	(d) Jelly fish, dried, salted or frozen	0307.99.20
	(e) Other	0307.99.90
(13)	Birds' eggs not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	
	(a) Egg yolks, dried	0408.11.00
	(b) Other	0408.99.00
(14)	Edible products of animal origin, not elsewhere specified or included	
	(a) of wild animals	0410.00.10
	(b) Turtle eggs and Salanganes' nests	0410.00.20
	(c) Other	0410.00.90
(15)	Guts of cattle for natural food casings	0504.00.10
(16)	Guts of sheep and goats for natural food casings	0504.00.20
(17)	Guts of other wild animals for natural food casings	0504.00.31
(18)	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	1601.00.00
(19)	Other prepared and preserved meat, meat offal or blood	1602
(20)	Extracts and juices of meat, fish or crustaceans, molluscus or other aquatic invertebrates	1603
(21)	Prepared and preserved fish; Caviar and caviar substitutes prepared from fish eggs	1604
(22)	Crustaceans, molluscus and other aquatic invertebrates, prepared and preserved	1605
(23)	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	
	(a) Potatoes	0710.10.00
	(b) Peas	0710.21.00

(1)	(2)	(3)
	(c) Beans	0710.22.00
	(d) Spinach and orache spinach	0710.30.00
	(e) Sweet corn	0710.40.00
	(f) Terragon	0710.80.10
	(g) Mixtures of vegetables	0710.90.00
	(h) Other	0710.80.90
(24)	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that condition for immediate consumption	
	(a) Olives	0711.20.00
	(b) Capers	0711.30.00
	(c) Cucumbers and gherkins	0711.40.00
	(d) Mushrooms of the genus <i>Agaricus</i>	0711.51.00
	(e) Green pepper in brine	0711.90.10
	(f) Assorted canned vegetables	0711.90.20
	(g) Other	0711.90.90
(25)	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	
	(a) Mushrooms of the genus <i>Agaricus</i>	0712.31.00
	(b) Wood ears	0712.32.00
	(c) Jelly fungi	0712.33.00
	(d) Asparagus, dried	0712.90.10
	(e) Dehydrated garlic powder	0712.90.20
	(f) Dehydrated garlic flakes	0712.90.30
	(g) Marjoram, oregano	0712.90.50
	(h) Potatoes	0712.90.60
	(i) Other	0712.90.90
(26)	Fruits and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	
	(a) Strawberries	
	(i) Containing added sugar	0811.10.10
	(ii) Not containing added sugar	0811.10.20
	(b) Raspberries, blackberries, mulberries, loganberries, black, white or red currants and goose berries	
	(i) Containing added sugar	0811.20.10
	(ii) Not containing added sugar	0811.20.20
	(c) Other	
	(i) Containing added sugar	0811.90.10
	(ii) Not containing added sugar	0811.90.90
(27)	Fruits and nuts provisionally preserved by sulphur dioxide	

(1)	(2)	(3)
	gas, in brine in sulphur water or in other preservative solutions, but unsuitable in that state of immediate consumption	
	(a) Cherries	0812.10.00
	(b) Mango slices in brine	0812.90.10
(28)	Peel of citrus fruits or melons (including water melons) frozen dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	0814.00.00
(29)	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	2001
(30)	Tomatoes prepared or preserved other wise than by vinegar or acetic acid	2002
(31)	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	2003
(32)	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)	2006.00.00
(33)	Fruits, nuts and other edible parts of plants (other than cashew nut roasted, salted or roasted and salted) otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit , not elsewhere specified	2008
85	Mica including mica powder and splittings ; Mica waste	2525
86	Mixture of cereals, pulses, spices in raw form roasted or powdered sold under brand name other than those registered under the Trade Marks Act 1999.	
86A	Municipal Solid Waste Management Equipment and Plant	*****
87(1)	Rubber Hawai Chappals	*****
	(2) Footwear of all kinds other than the above, whose M.R.P. does not exceed Rs.200 and its MRP is embossed on the sole of the footwear in the case of moulded plastic footwear, and in other case indelibly marked	
	(3) Parts of footwear including uppers	6406.20.00
87A.	Musical instruments other than electronic and electric	*****
88	Napa Slabs and Shahabad stones (Rough flooring stones)	6801.00.00
89	Natural graphite	2504
90	Natural sands of all kinds, whether or not coloured	
	(1) Silica sands, processed (white)	2505.10.11
	(2) Silica sands, processed (brown)	2505.10.12
	(3) Quartz sands (including moulding sands)	2505.10.20
	(4) River sand and grit	****
	(4A) Soil ⁵⁹	****
	(5) Other	2505.90.00
91	Natural sponge of animal origin	0509.00
92	Newars	5806.31.20
92A	Omitted ⁶⁰	5607.50.40
93	Oil Cake	

(1)	(2)	(3)
(1)	Soyabean oil cake	
(a)	Oil-cake and oil-cake meal of soyabean expeller variety	2304.00.10
(b)	Other	2304.00.90
(2)	Groundnut oil cake	
(a)	Oil-cake and oil-cake meal of ground-nut expeller variety	2305.00.10
(b)	Other	2305.00.90
(3)	Linseed oil cake	
(a)	Oil-cake and oil-cake meal of expeller variety	2306.20.10
(b)	Other	2306.20.90
(4)	Sunflower oil cake	
(a)	Oil-cake and oil-cake meal seed expeller variety	2306.30.10
(b)	Other	2306.30.90
(5)	xxxxxx	
(6)	Castor seed oil cake	
(a)	Expeller variety	2306.90.17
(b)	Solvent extracted	2306.90.27
(7)	Mustard seeds oil-cake and oil-cake meal expeller variety	2306.90.12
(8)	Niger seeds oil-cake and oil-cake meal expeller variety	2306.90.13
(9)	Seasamum seeds oil-cake and oil-cake meal expeller variety	2306.90.14
(10)	Mango kernel Oil-cake and oil-cake meal expeller variety	2306.90.15
(11)	Sal de-oiled cake and oil-cake meal expeller variety	2306.90.16
(12)	Rape or colza seed oil cake	2306.41.00
(13)	Palmnuts or kernels oil cake	****
(14)	Maize (corn) germ oil cake	****
(15)	Mowra seeds oil-cake and oil-cake meal expeller variety	2306.90.11
94	Oil Seeds	
(1)	Groundnut or Peanut	1202.10.10
(2)	Sesamum or Til	1207.40.10
(3)	Cotton seed	1207.20.10
(4)	Soyabean	1201.00.10
(5)	Rapeseed	1205.10.00
(6)	Mustard	1207.50.10
(7)	Linseed	1204.00.10
(8)	Castor	1207.30.10
(9)	xxx	****
(10)	xxxxxxxx	*****
(11)	Sunflower	1206.00.10
(12)	Nigar seed	1207.99.30
(13)	Neem, vepa	1211.90.38
(14)	Kokum	1207.99.40

(1)	(2)	(3)
(15)	Redpalm	1207.10.10
(16)	Safflower	1207.60.10
(17)	Other Oil seeds	1207.99.90
95	Optical goods, that is to say,- spectacles, sun glasses, goggles, lens and frames including attachments, parts and accessories thereof and lens care solution	
(1)	Spectacles and goggles	9004.90
(2)	Sun glasses	9004.10.00
(3)	Spectacle lenses	
(a)	of glass	9001.40
(b)	of other material	9001.50.00
(4)	Frames and mountings for spectacles, goggles or the like and parts thereof	9003
(5)	Contact lenses	9001.30
(6)	Lens cleaning liquid	****
(7)	Omitted ⁶¹	
1[95A.	Packaged drinking water of and above 20 Litres	****]
95B	Packaged tender coconut water⁶²	***
96	Paper, Newsprint and other paper products	
(1)	Recovered (waste and scrap) paper	4707
(2)	Newsprint in rolls or sheets	4801
(3)	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes including computer paper and non perforated punch card and punch tape paper, in rolls of rectangular (including square) sheets, of any size, other than paper of HSN heading no.4801, handmade paper and paper board	4802
(4)	Un coated craft paper and paper board, in rolls or sheets other than that of HSN heading no. 4802	4804
(5)	Other uncoated paper and paper board in rolls or sheets, not further worked or processed than calendaring, super calendaring, glazing or similar finishing, false water-marking or surface sizing	4805
(6)	Toilet of facial tissue stock, towel or napkin stock and similar paper of kind used for household or sanitary purposes, cellulose wading webs' or cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls or sheets	4803
(7)	Vegetable parchment, grease proof papers, tracing papers and glassine and other glazed or transparent or translucent papers, in rolls or sheets	4806
(8)	Composite paper and paper board (made by sticking flat layers of paper or paper board together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets	4807

61 omitted by The Kerala Finance Act 2012

62 inserted by The Kerala Finance Act 2012

(1)	(2)	(3)	
(9)	Paper and paper board corrugated (with or without glued flat surface sheets), craped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in	4803	4808
(10)	Carbon paper, self - copy paper and other copying or transfer- paper (including or coated or impregnated paper for duplicator stencils or offset plates) whether or not printed, in rolls or sheets	4809	
(11)	Paper and paper board, coated on one or both sides with kaoline(China clay) or other inorganic substances, with or without a binder and with no other coating, whether or not surface - coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	4810	
(12)	Paper, paper board, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface decorated or printed, in rolls or rectangular (including square) sheets, of any size other than goods of the kind described in headings 4803, 4809 or 4810	4811	
(12)	Cigarette paper whether or not cut to size or in the form of booklet or tubes	4813	
(13)	Wall paper and similar wall coverings; window transparencies of paper	4814	
(14)	Floor coverings on a base of paper or of paper board whether or not cut tosize	4815.00.00	
(16)	Carbon paper, self - copy paper and other copying or transfer-paper (other than those of heading 4809), duplicator stencils or offset plates of paper whether or not put up in boxes	4816	
(17)	Toilet paper and similar paper, cellulose wading or webs' or cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 c.m. or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, bedsheets, and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper cellulose wading or webs of cellulose fibres	4818	
(18)	Paper envelopes whether printed or not, pulp moulede products such as eggs tray and other paper products		
(a)	Envelopes	4817.10.00	
(b)	Pulp moulded trays	4823.70.10	
(c)	Letter card, plain post cards and correspondence cards	4817.20.00	
(d)	Boxes, pouches, wallets, and writing compendiums of paper or paper board, containing an assortment of paper stationery	4817.30	
(e)	Wood pulp board	4823.70.20	
(f)	Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	4823.70.30	
(g)	Pre-punched cards	4823.90.21	

(1)	(2)	(3)
97	Pebbles, rubbles, gravels, 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 except granite metal produced with the aid of crushing machines	2517.1097
97A	pesticides, weedicides, insecticides, fungicides, herbicides, rodenticides, anti-sprouting products and plant growth regulators and bio-control agents and similar products	63 ****
98	Petroleum products not falling under Fourth Schedule, sold to Kerala State Electricity Board, National Thermal Power Corporation and other Power Generating undertakings in the joint sector with a capacity above 25KW , subject to production of such declaration from the purchaser as may be prescribed.	****
98A	Domestic LPG	2711.19.00
99	Pipes and pipe fittings of all varieties including GI pipes, CI pipes, ductile pipes , hose pipes and PVC; Plastic water storage tank	
(1)	Pipes	
(a)	of plastic	3917
(b)	of asbestos- cement	6811.30.10
(c)	pipes and pipe fittings of ceramics	6906.00.00
(d)	of other refractory ceramic	6903.90.90
(e)	of iron other than cast iron or steel	7304
(f)	of cast iron	7303
(g)	of galvanised iron (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
(i)	longitudinally submerged arc welded	7305.11.11
(ii)	other longitudinally welded	7305.12.11
(iii)	others	7305.19.11
(h)	of other galvanised materials (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
(i)	longitudinally submerged arc welded	7305.11.19
(ii)	other longitudinally welded	7305.12.19
(iii)	others	7305.19.19
(i)	of non-galvanised iron (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
(i)	longitudinally submerged arc welded	7305.11.21
(ii)	other longitudinally welded	7305.12.21
(iii)	others	7305.19.21
(j)	of other non-galvanised materials (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
(i)	longitudinally submerged arc welded	7305.11.29
(ii)	other longitudinally welded	7305.12.29
(iii)	others	7305.19.29
(k)	Pipes, tubes, or other hollow profiles of iron or steel other than those coming under heading 7305	

(1)	(2)	(3)
	(i) galvanised	7306.10.11
	(ii) non-galvanised	7306.10.21
(l)	Pipes, tubes, or other hollow profiles other than iron or steel not coming under heading 7305	
	(i) galvanised	7306.10.19
	(ii) non-galvanised	7306.10.29
	(iii) PVC profiles (channels) with or without hole	****
(m)	of copper	7411
(n)	of nickel	7507
(o)	of Aluminium	7608
(p)	of lead	7805.00.10
(q)	of zinc	7906.00.10
(r)	of tin	8006.00.10
(s)	pipes and fittings of rubber	4009
(2)	Pipe fittings	
(a)	of plastic	3917.40.00
(b)	of asbestos- cement	6811.30.90
(c)	of iron other than cast iron or steel	7307
(d)	of copper	7412
(e)	of nickel	7507.20.00
(f)	of Aluminium	7609.00.00
(g)	of lead	7805.00.20
(h)	of zinc	7906.00.20
(i)	of tin	8006.00.20
(3)	Plastic Water storage tank	3925.10.00
(4)	Plastic taps	****
99A Omitted⁶⁴		
100 Printed materials including calendar and Photographs including those taken on Studio sitting		
(1)	Pamphlets booklets, brochures, leaflets and similar printed matter	4901.10.20
(2)	Music, printed or in manuscript, whether or not bound or illustrated	4904.00.00
(3)	Printed or illustrated postcards; printed cards bearing personnel greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	4909
(4)	Calendars of any kind, printed, including calendar blocks	4910
(5)	Other printed matter, including printed pictures and photographs,	4911
(6)	Photographs including those taken on studio sitting	
101 Printing ink excluding toner and cartridges		
(1)	Printing ink (black)	
(a)	Lithographic ink and jelly	3215.11.00
(b)	Newspaper ink	3215.11.20
(c)	Rotary ink	3215.11.30
(d)	Screen printing ink	3215.11.40

(1)	(2)	(3)
(2)	Other printing ink	
(a)	Lithographic ink and jelly	3215.19.10
(b)	Newspaper ink	3215.19.20
(c)	Rotary ink	3215.19.30
(d)	Screen printing ink	3215.19.40
102	Omitted ⁶⁵	
103	Rail coaches, Engines wagons and parts and accessories there of	
(1)	Equipment for railways	8530.10.10
(2)	Rail locomotives powered from an external source of electricity	8601.10.00
(3)	Rail locomotives powered from electric accumulators	8601.20.00
(4)	Diesel -electric locomotives	8602.10.00
(5)	Steam locomotives and tenders thereof	8602.90.10
(6)	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles	8604.00.00
(7)	Other self propelled railway or tramway coaches, vans and trucks powered from an external source of electricity	8603.10.00
(8)	Railway or tramway passenger coaches, not self-propelled; Luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of HSN headingNo. 8604)	8605.00.00
(9)	Railway or tramway goods vans and wagons, not self- propelled	8606
(10)	Railway or tramway track fixtures and fittings	8608.00.10
(11)	Mechanical equipment, not electrically powered for signalling to, or controlling-road, rail, or other vehicles , ships or aircraft	8608.00.20
(12)	Other traffic control equipment for railways	8608.00.30
(13)	Other traffic control equipment for roads or inland waterways, including automatic traffic control equipment for use at ports and airports	8608.00.40
(14)	Parts of railway or tramway locomotives or rolling - stock	8607
103A	Rain guarding compounds	****"
	Note :- This entry shall be deemed to have come into force on the 1st day of April, 2005.	
103B	Rat traps	****"
104	Raw Cashew	0801.31.00
105	Readymade garments	

65 omitted by The Kerala Finance Act 2012

(1)	(2)	(3)
(1)	Men's or boy's overcoats, carcoats, capes, cloaks ,anoraks (including ski jackers), and similar articles, knitted or crocheted, other than those of HSN heading No. 6103	6101
(2)	Women's or girls' overcoats, carcoats, capes cloaks , anoraks (including ski jackers), and similar articles, knitted or crocheted, other than those of HSN heading No. 6104	6102
(3)	Men's or boys' suits, ensembles, suit-type jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	6103
(4)	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	6104
(5)	Men's or boys' shirts, knitted or crocheted	6105
(6)	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted	6106
(7)	Men's or boys' underpants, briefs, night shirts , pyjamas, bath robes, dressing gowns and similar articles, knitted or crocheted	6107
(8)	Women's or girls' slips , petticoats, briefs, panties, night dresses, pyjamas, negligees, bath robes, dressing gowns and similar articles, knitted or crocheted	6108
(9)	T-shirts, singlets and other vests, knitted or crocheted	6109
(10)	Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles knitted or crocheted	6110
(11)	Babies' garments and clothing accessories, knitted or crocheted	6111
(12)	Track suits, ski-suits and swimwear, knitted or crocheted	6112
(13)	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907: Having an outer surface impregnated , coated, covered or laminated with rubber or plastic material which completely obscures the underlying fabric	6113
(14)	Other garments, knitted or crocheted	6114
(15)	Gloves, mittens and mitts, knitted or crocheted	6116
(16)	other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	6117
(17)	Men's or boys' overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles other than those of HSN heading No. 6203, not knitted or crocheted	6201
(18)	Women's or girls' overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles other than those of HSN heading No. 6204, not knitted or crocheted	6202
(19)	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted	6203

(1)	(2)	(3)
	(20) Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted	6204
	(21) Men's or boys' shirts, not knitted or crocheted	6205
	(22) Women's or girls' blouses, shirts and shirt blouses, not knitted or crocheted	6206
	(23) Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bath robes, dressing gowns and similar articles, not knitted or crocheted	6207
	(24) Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, not knitted or crocheted	6208
	(25) Babies' garments and clothing accessories, not knitted or crocheted	6209
	(26) Garments, made up of fabrics of HSN heading Nos. 5602, 5603, 5906 or 5907, not knitted or crocheted	6210
	(27) Track suits, ski-suits and swimwear; other garments, not knitted or crocheted	6211
	(28) Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	6212
	(29) Handkerchiefs	6213
	(30) Shawls, scarves, mufflers, mantillas, gamchas, veils and the like, not knitted or crocheted	6214
	(31) Ties, bow, bow ties and cravats	6215
	(32) Handloom garments, made-ups	****
	(33) Rugs, mats and carpets made of handloom & cotton	****
	106 Refractory monolithic	****
	107 Renewable energy devices and spare parts	
	(1) Wind turbine/engine	8412.80.30
	(2) Parts of turbine/engine	8412.90.90
	(3) Solar Cells	8541.40.11
	(4) Solar lanterns and lamps	9405.50.40
	(5) Parts of solar lanterns and lamps	
	(a) of glass	9405.91.00
	(b) of plastic	9405.99.00
	(6) Solar energy equipment	****
	(7) Solar water heaters and systems	****
	(8) Solar crop driers and systems	****
	(9) Solar refrigerations, solar cold storages and solar air-conditioning systems	****
	(10) Solar stills and desalination systems	****

(1)	(2)	(3)
(11)	Solar pumps based on solar thermal and solar photovoltaic conversion	****
(12)	Solar power generating system	****
(13)	Solar cookers	****
(14)	Concentrating and pipe type solar collectors	****
(15)	Flat plate solar collectors	****
(16)	Solar photovoltaic modules and panels for water pumps and other applications	****
(17)	Wind mills and any special designed devices which runs on wind mills	****
(18)	Any special devices including electric generators pumps running on wind energy	****
(19)	Electrically operated vehicles including battery powered or fuel cell powered vehicles	****
(20)	Equipment for utilizing ocean waves and thermal energy in the oceans.	****
(21)	Agricultural and municipal waste conversion devices producing energy	****
(22)	Biogas energy engine, Biogas plants gasholder and chulha (Burner)	****
(23)	Improved chulhas (wood burning stove)	****
(24)	Black continuously plated solar selective coating sheets, fans and tubes	****
(25)	Vacuum tube solar collectors	****
(26)	Sterling engines	****
(27)	Solid briquettes made of agricultural urban waste etc.	****
(28)	Briquettes manufacturing plant and machinery	****
(29)	Thermal efficient improve cool stove (chulha)	****
(30)	Biomass based stirling engine	****
(31)	Solar photovoltaic cells, modules and other systems/ devices	****
(32)	Plants, machinery, equipment, raw material required for industrial/distillery efficient treatment plant."	****
108	Residues of starch manufacture and similar residues, beet pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste whether or not in the form of pellets	2303
109	Rubber Tapping light	****
109A.	Rexin	5903
110	Safety matches	3605.00.10
111	Sanitary towels, sanitary napkins, beltless napkins and tampons, baby diapers, baby nappies, disposable diapers	
(1)	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles of paper	

(1)	(2)	(3)
	(a) Baby and clinical diapers	4818.40.10
	(b) Other	4818.40.90
(2)	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles of wadding of textile materials	5601.10.00
112	School Bags including aluminium school bags	****
113	Sewing machines and their parts and accessories	
(1)	Sewing machines of the household type	8452.10
(2)	Other sewing machines	8452.21
(3)	Parts	
(a)	Sewing machine needles	8452.30
(b)	Furniture, bases and covers for sewing machines	8452.40
(c)	Other parts of sewing machine	8452.90
114	Sewing Thread of Man-made staple fibre, cotton	
(1)	of synthetic staple fibres	5508.10.00
(2)	of artificial staple fibres	5508.20.00
(3)	of cotton	
115	Ship and other water vessels and their parts	
(1)	Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods	8901
(2)	Fishing vessels including non-mechanised boats, factory ships and other vessels for processing or preserving fishery products.	8902
(3)	Yachts and other vessels for pleasure or sports; row boats and canoes	8903
(4)	Tugs and pusher craft	8904.00.00
(5)	Light vessels, fire floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	8905
(6)	Other vessels, including war ships and life boats other than rowing boats	8906
(7)	Other floating structures (for eg; rafts, tanks, coffer-dams, landing stages, bouys and beacons)	8907
(8)	Vessels and other floating structures for breaking up	8908.00.00
(9)	Parts of ships, floating structure and vessels (excluding hull, propellers and paddle -wheels)	7326.90.80
116	xxxx	****
117	SIM Card	8542.10.10
118	Skimmed milk powder and UHT milk	0402.10.10
119	Solvent oil other than organic solvent oil	*****
120	Spices of all varieties and forms including their powders (masalas) and Pastes	

(1)	(2)	(3)
(1)	Mate	0903.00.00
(2)	Pepper of the genus piper, dried or crushed or ground, fruits of the genus capsicum or of the genus pimenta	0904
(a)	Pepper	0904.11
(b)	Omitted ⁶⁶	
(c)	Chilly powder	0904.20.20
(3)	Vanila	0905
(4)	Cinnamon and cinnamon tree flowers	0906.10
(5)	Cloves (whole fruit, cloves and stems)	0907
(6)	Nutmeg, mace and cardamoms	0908
(a)	Nutmeg	0908.10
(b)	Mace	0908.20.00
(c)	Cardamoms	0908.30
(7)	Seeds of anise, badian, fennel, coriander, cumin, caraway at juniper berries	0909
(a)	Anise or badian	0909.10
(b)	Omitted ⁶⁷	
(c)	Cumin	0909.30
(d)	Caraway	0909.40
(e)	Fennel and juniper berries	0909.50
(f)	Other	****
(8)	Saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	
(a)	Saffron	0910.20
(b)	Turmeric including Turmeric bulb	0910.30
(c)	Thyme, bay leaves	0910.40
(9)	Mixtures of two or more products, Curry powder	0910.91.00
(10)	Celery	0910.99.11
(11)	Fenugreek	0910.99.12
(12)	Dill	0910.99.13
(13)	Ajwain	0910.99.14
(14)	Cassia torea	0910.99.15
(15)	Kacholam, kolinchi and Kachura]	****
(16)	Other	0910.99.19
(17)	Powder	
(a)	Cassia	0910.99.21
(b)	Cumin	0910.99.22
(c)	Celery	0910.99.23
(d)	Fenugreek	0910.99.24
(e)	Dill	0910.99.25

(1)	(2)	(3)
	(f) Poppy	0910.99.26
	(g) Mustard	0910.99.27
	(h) Other	0910.99.29
(18)	Paste of onion, ginger or garlic and similar other paste and combination thereof including curry paste whether or not sold in sealed container	2103.90.10
121	Sports goods excluding apparels and footwear	
(1)	Articles of funfare, table or parlour games including pin tables, billiards, special tables for casino games and automatic bowling alley equipment including playing cards	9504
(2)	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outer games, not specified or included elsewhere; swimming pools and paddling pools	9506
(3)	Fishing rods, fish- hooks and other line fishing tackle; fish landing nets, butterfly nets, and similar nets; decoy "birds" (other than those of the HSN heading No. 9208 or 9705 and similar hunting or shooting requisites)	9507
122	Starch of all kinds including modified starch and dextrines	
(1)	Starch	1108
(2)	Dextrines and other modified starches	3505.10
123	Stationery goods like Clip boards, clutch pencil, date stamps, dusters, index file clips, pokers, office files of all kinds, paper cutter, stamp pad, staplers, stapler pins, gem clips, rubber bands, ****, cello tape, typing eraser, paper punch, typewriter cleaning brush	
(1)	Clip boards	4823.70.90
(2)	Clutch pencil	9609.90.20
(3)	Pen holders, pencil holders and similar holders	9608.99.10
(4)	Date stamps	9611.00.00
(5)	Dusters	6307.10
(6)	Index file clips and gem clips	8305.90.20
(7)	Pokers	8305.90.90
(8)	Office files, computer files	4820.10.90
(9)	Paper cutter and paper punch	8441.10.10
(10)	Typing Erasers	****
(11)	File board, Tag file, box file, printed and plastic files	****
(12)	Stencil correction fluid	3824.90.24
(13)	Computer ribbon cartridges, inkjet cartridges, disk headcleaning kit	****
(14)	Stamp pad	****
(15)	Staplers and stapler pins	****

(1)	(2)	(3)
(16)	Paper knives, letter openers, erasing knives, pencil sharpeners	8214.10.10
(17)	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipments of base metal	8304.00.00
(18)	Paper weights of all kinds	****
(19)	Desk organizer	****
(20)	Tag, twine, plastic scales	****
(21)	Cello tape	****
(22)	Type writer cleaning brush	****
124	1[xxx] Sugar candy⁶⁸	****
125	Tailoring materials, namely needles, scissors, hooks, buttons, zips, buckles, measuring tape and stick, collars and collar bones, horn buttons, indent hooks and eyes, jean buttons, knitting pins, long stitch kits, MS coated button / stars, zip fasteners, zippers, cuff links, crochet hooks	
(1)	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel	7319.10
(2)	Scissors	8213.00.00
(3)	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	9606
(4)	Slide fasteners including zip fasteners	9607
126	Tamarind including ball tamarind [xxx]⁶⁹	0813.40.10
127	Tapioca products including Tapioca Flour	****
127A	Tarpaulin including silpaulin.	****"
128	Tea including green tea leaves and manufactured tea]	
(1)	Green tea including leaves]	0902.10
(2)	Other Green tea (not fermented) including green tea waste]	0902.20
(3)	Instant tea	2101.20.10
(4)	Quick brewing black tea	2101.20.20
(5)	Tea aroma	2101.20.30
(6)	Black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3kg.	0902.30
(7)	Other black tea (fermented) and other partly fermented tea including tea bags and black tea waste	0902.40
(8)	Other	****
128A.	Telephone cards	****
129	Tools and wear parts such as twist drills, reamers, spanners, screw-drivers, files, cutting pliers, hammers, cutters, dies, button bits, tungsten, carbide wear parts, ceramic industrial wear parts and the like other than those specified in the First Schedule	

68 Omitted by The Kerala Finance Act 2010

69 inserted by The Kerala Finance Act 2012

(1)	(2)	(3)
(1)	Metal working hand-saws	8202.10.10
(2)	Wood working and similar hand-saws	8202.10.20
(3)	Band saw blades	8202.20.00
(4)	Circular saw blades with working part of steel	8202.31.00
(5)	Chain saw blades	8202.40.00
(6)	Straight saw blades, for working metal	8202.91
(7)	Hacksaw frames	8202.99.10
(8)	Files	8203.10.00
(9)	Cutting pliers	8203.20.00
(10)	Metal cutting shears and similar tools	8203.30.00
(11)	Perforating punches and pipe cutters	8203.40.90
(12)	Hand operated spanners and wrenches	8204
(13)	Drilling, threading or tapping tools	8205.10.00
(14)	Hammers	8205.20.00
(15)	Planes, chisels, gouges and similar cutting tools for working wood	8205.30.00
(16)	Screw-drivers	8205.40.00
(17)	Metal working hand tools	8205.59.20
(18)	Anvils and portable forges	8205.80.10
(19)	Grinding wheels with frames, hand or pedal operated	8205.80.20
(20)	Rock drilling or earth-boring tools with working part of cermets	8207.13.00
(21)	Dies for drawing or extruding metal	8207.20.00
(22)	Tools for pressing, stamping or punching	8207.30.00
(23)	Tools for tapping or threading	8207.40
(24)	Tools for drilling other than for rock drilling	8207.50.00
(25)	Reamers	8207.60.10
(26)	Tools for milling	8207.70
(27)	Tools for turning	8207.80.00
(28)	Lathe tools and tool belts	8207.90.30
(29)	Knives and cutting blades, for machines or for mechanical appliances	
	(a) for metal working	8208.10.00
	(b) for wood working	8208.20.00
	(c) for kitchen appliances or for machines used by the food industry	8208.30.00
	(d) for agricultural, horticultural or forestry machines	8208.40.00
	(e) knives and cutting blades for paper cutting machines	8208.90.10
	(f) bell skiving knives	8208.90.20
	(g) band knife for splitting machine	8208.90.30
	(h) cutting and clicking dies	8208.90.40
(30)	Tungsten carbide tips for tools	8209.00.10

(1)	(2)	(3)
(31)	Surgical tools	
(a)	Bone saws, drills, trephines and burns	9018.90.21
(b)	Knives, scissors and blades	9018.90.22
(c)	Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments	9018.90.23
(d)	Chisel, guages, elevators, raspatones, osteotome, craniotome, bone cutters	9018.90.24
(e)	Retractors, spatulaprobes, hooks dilators, sounds, mallets	9018.90.25
129A	Toy balloons	****
130	Toys excluding electronic toys	
(1)	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls carriages	9501.00.10
(2)	Dolls representing only human beings	9502
(3)	Other toys	9503
131	Tractors, power tillers, threshers, harvesters, and attachments and parts thereof	
(1)	Tractors (other than tractors of HSN heading No. 8709)	8701
(2)	Tractors of the type used on railway station platforms	8709
(3)	Parts of heading 8701	8708.10.10
(4)	Parts of heading 8709	8709.90.00
(5)	Inner tubes used for tyres of tractors	
(a)	for rear tyres	4013.90.41
(b)	other	4013.90.49
(6)	Threshing and harvesting machinery	
(a)	combine harvester-threshers	8433.51.00
(b)	other threshing machinery	8433.52.00
(c)	root or tuber harvesting machinery	8433.53.00
(d)	other	8433.59.00
(e)	Parts	8433.90.00
(7)	Wheel barrow	****
(8)	Power Tillers	****
(9)	Parts of Power Tillers	****
(10)	Tyres used for tractors, power tillers threshing and harvesting machinery	4011.61.00
132	Transformers having a power handling capacity exceeding 16KVA but not exceeding 500KVA	8504.33.00
133	Transmission towers	
(1)	for transmission line	7308.20.11
(2)	other	7308.20.19
134	Typewriters, typewriter ribbon used therewith, whether or not in spools, correction fluids and spare parts	

(1)	(2)	(3)
(1)	Typewriters	8469.30.90
(2)	Typewriter ribbons	9612.10.20
(3)	Other parts	****
135 Umbrellas of all kinds and their parts		
(1)	Umbrellas	6601
(2)	Parts	6603
136 xxxx		
137 Utensils made of Aluminium, Brass, bronze Iron, Steel, Copper, other alloys and plastic		
(1)	Aluminium utensils	7615.19
(2)	Pressure cookers of aluminium and alloys	7615.19.10
(3)	Brass utensils	7418.19.21
(4)	Bronze utensils	7418.19.29
(5)	Copper utensils	7418.19.22
(6)	Enamelled utensils	
(a)	of cast iron	7323.92.00
(b)	of stainless steel	7323.93
(c)	of iron (other than cast iron) or steel	7323.94
(7)	Pressure cookers of stainless steel	7323.93.10
(8)	Stainless steel utensils	7323.93.90
(9)	Galvanized iron utensils	7323.99.10
(10)	Other utensils of iron or steel	7323.99.20
(11)	Non-stick utensils	7615.19.20
(12)	Tableware and kitchenware of plastics	3924.10
(13)	Choodarapetties of all kinds ⁷⁰	****
138 Vegetable oil including gingili oil and bran oil		
(1)	Soyabean oil	1507.90.90
(2)	Groundnut oil	1508.90.99
(3)	Olive oil	1509.90.90
(4)	Palm oil	1511.90.90
(5)	Sunflower oil	1512.19.20
(6)	Saffola oil	1512.19.40
(7)	Cottonseed oil	1512.29.90
(8)	Babassu oil	1513.29.30
(9)	Crude colza oil	1514.91.10
(10)	Crude rapeseed oil	1514.99.90
(11)	Crude mustard oil	1514.91.20
(12)	Linseed oil	1515.19.90
(13)	Maize (corn) oil	1515.29.90
(14)	Castor oil	1515.30.90

(1)	(2)	(3)
(15)	Seasam oil (gingili oil)	1515.50.99
(16)	Tung oil	1515.40.00
(17)	Other	1515.90.99
(18)	Other partly or wholly hydrogenated vegetable oils	
	(a) cottonseed oil	1516.20.19
	(b) groundnut oil	1516.20.29
	(c) castor oil	1516.20.39
	(d) other	1516.20.99
(19)	Vegetable oils excluding HSN heading No. 1516	
	(a) linseed oil	1518.00.19
	(b) castor oil dehydrated	1518.00.29
	(c) other	1518.00.39
(20)	Fixed vegetable oils, namely the following: chul moongra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	1515.90.10
(21)	Fixed vegetable oils, namely the following: neemseed oil, karanj oil, silk cotton seed oil, khakhon oil, watermelon oil, kusum oil, rubberseed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	1515.90.20
(22)	Fixed vegetable oils, namely the following: cardomom oil, chillies/capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	1515.90.30
139	Vegetable plaiting materials and other vegetable products not elsewhere specified or included	
(1)	of a kind used in stuffing or as padding whether or not put up as a layer with or without supporting material	1402.00.00
(2)	of a kind used in brooms or in brushes whether or not in hanks or bundles	
	(a) palm fibres for brushes	1403.00.10
	(b) other	1403.00.90
(3)	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting screens)	
	(a) xxxxx	*****
	(b) mats and matting other than bamboo mats not elsewhere included or specified	4601.20.20
	(c) Other	4601.20.90
(4)	Basket work, wicker work and other articles made directly to shape from vegetable plaiting materials (for example palm leaves)	4602.10
140	Vermicilli, ada, semia, macaroni, noodles, sago and arrow root powder	****
141	Vinegar	
(1)	Brewed vinegar	2209.00.10

(1)	(2)	(3)
(2)	Synthetic vinegar	2209.00.20
(3)	Other	2209.00.90
142 Writing Requisites		
(1)	Ball point pens	9608.10
(2)	Felt tipped and other porous-tipped pens and markers	9608.20.00
(3)	Indian ink drawing pens	9608.31
(4)	Fountain pens	9608.39
(5)	Fluorescent pens	***
(6)	Marker pens	***
(7)	White board marker pen	***
(8)	Propelling or sliding pencils	9608.40.00
(9)	Refills for ball point pens, comprising the ball point and the ink reservoir	9608.60
(10)	Pen nibs and nib points	9608.91
(11)	Pencils and crayons with leads encased in a rigid sheath	9609.10.00
(12)	Pencil leads, black or coloured	9609.20.00
(13)	Other pencils	9609.90.20
(14)	Pastels and drawing charcoals other than chalks	9609.90.30
(15)	Students water colour	***
(16)	Writing ink, instrument box, eraser, pencil sharpener and dissection box	
(a)	Writing ink	
(i)	Fountain pen ink	3215.90.10
(ii)	Ball pen ink	3215.90.20
(iii)	Indelible ink	3215.90.30
(iv)	Drawing ink	3215.90.40
(v)	Other	3215.90.90
(b)	Instrument box and instruments sold as part of instrument box	***
(c)	Eraser	4016.92.00
(d)	Pencil sharpener	***
(e)	Dissection box	***
143 Yarn of all kinds other than cotton and silk yarn in hank and sewing thread		
(1)	Yarn of carded wool	5106
(2)	Yarn of combed wool	5107
(3)	Yarn of fine animal hair (carded or combed)	5108
(4)	Yarn of wool or fine animal hair, containing 85% or more by weight wool or of fine animal hair	5109
(5)	Yarn of coarse animal hair or horse hair (including gimped horse hair yarn)	5110

(1)	(2)	(3)
(6)	Cotton yarn	
(a)	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton	5205
(b)	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton	5206
(7)	Silk yarn	
(a)	Silk yarn (other than yarn spun from silk waste)	5004
(b)	Yarn spun from silk waste	5005
(c)	Silk worm gut	5006
(8)	Flax yarn	5306
(9)	Yarn of jute or of other textile bast fibres of heading No. 5303	5307
(10)	Yarn of other vegetable textile fibres; paper yarn	5308
(11)	Yarn (other than sewing thread) of synthetic staple fibres	5509
(12)	Yarn (other than sewing thread) of artificial staple fibres	5510
(13)	Yarn (other than sewing thread) of man made staple fibres	5511
(14)	Synthetic filament yarn other than sewing thread	5402
(15)	Man made filament yarn (other than sewing thread)	5406
(16)	Artificial filament yarn other than sewing thread	5403
(17)	Textile yarn	5604
(18)	Metallised yarn whether or not gimped	5605
(19)	Gimped yarn and strip	5606
(20)	Yarn waste other than cotton yarn waste	****
144	Yeast-fresh, dried or compressed; yeast extract-paste or powder and yeast cell wall	
(1)	Culture yeast	2102.10.10
(2)	Baker's yeast	2102.10.20
(3)	Other	2102.10.90
145	Environment friendly recycled products as may be notified by Government from time to time	
	⁷¹[either prospectively or retrospectively]	****
146	Goods of local importance	
(1)	Chikon Products	****
(2)	Kirpan	8211.92.00
(3)	Rakhi	****
(4)	Religious pictures not for use as calendar	****
(5)	Sacred thread, commonly known as yagnapobit	****
(6)	Chalk stock	2509.00.00
(7)	Idols made of clay	6913.90.00
(8)	Clay lamps	6912.00.40
(9)	Muddhas made of sarkanda, phool bahari jhadoo	9603.10.00

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(1)	(2)	(3)
(10)	Animal shoenails	7317.00.11
(11)	Kites	****
(12)	Takhti	****
(13)	Gamosha	****
(14)	Bukhari	****
(15)	Loi	****
(16)	Gabba	***
(17)	Kangri	****
(18)	Quandakari	****
(19)	Atukulu	****
(20)	Sabai grass and rope	****
(21)	Sirali, bageshi, barroo, date leaves, baskets, made of bamboo	****
(22)	Mat sticks & reed obtainable from Cyperus Kathi, mutha.	****
(23)	Willow vicker	****
(24)	Singhada	****
(25)	Mekhla Chaddar	****
(26)	Sattu	****
(27)	Kuttoo atta	****

**L I S T
A**

see Serial Numbers of the Third Schedule
Industrial Inputs and Packing Materials

Sl.No.	Description Of Goods	HSN Code
(1)	(2)	(3)
1	Acetals and hemiacetals	
(1)	Acetals and hemiacetals whether or not with other oxygen function	2911.00.10
(2)	Others	2911.00.90
2	Acetone	2914.11.00
3	Activated carbon	3802.10.00
4	Aldehydes whether or not with other oxygen function.	
(1)	Methanal (formaldehyde)	2912.11.00
(2)	Ethanal (acetaldehyde)	2912.12.00
(3)	Butanal (butyraldehyde normal isomer)	2912.13.00
(4)	Crotonaldehyde	2912.19.10
(5)	Heptaldehydes (heptanal)	2912.19.20
(6)	Glyoxal	2912.19.30
(7)	Benzaldehyde	2912.21.00
(8)	Cinnamicaldeyde	2912.29.10
(9)	Phenyl acetaldeyde	2912.29.20

(1)	(2)	(3)
(10)	Aldehyde-alcohols	2912.30.00
(11)	Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	2912.41.00
(12)	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	2912.42.00
(13)	Anisicaldehyde (anisaldehyde)	2912.49.10
(14)	Heliotropin (piperonyl aldehyde)	2912.49.20
(15)	Thiacetazone	2912.49.30
(16)	3,4,5-trimethoxy-benzaldehyde	2912.49.40
5	Alfa Olefin Sulphonate	****
6	Alkali or alkaline earth metals	
(1)	Sodium	2805.11.00
(2)	Calcium	2805.12.00
(3)	Other	2805.19.00
(4)	Mercury	2805.40.00
(5)	Rare earth metals	2805.30.00
7	Aluminium hydroxide	2818.30.00
8	Aluminium ores and concentrates	2606
9	Amine-function compounds	
(1)	Dimethyl formide	2921.11.10
(2)	Diethylamine and its salts	2921.12.10
(3)	Ethylenediamine and its salts	2921.21.10
(4)	Hexamethylene and its salts	2921.22.00
(5)	Hexamethylene tetramine (hexamine) not put up as fuel or medicament	2921.29.10
(6)	Trimethylene trinitramine	2921.29.10
(7)	Cyclohexylamine	2921.30.10
(8)	Aniline	2921.41.10
(9)	Aniline hydrochloride	2921.41.20
(10)	Para chloroaniline	2921.42.11
(11)	Ortho chloro paranitroaniline	2921.42.12
(12)	Dichloroaniline	2921.42.13
(13)	2-6-dichloro paranitroaniline	2921.42.14
(14)	2-4-5 trichloroaniline	2921.42.15
(15)	Benzyl ethyl aniline	2921.42.21
(16)	Diethylaniline	2921.42.22
(17)	Dimethylaniline	2921.42.23
(18)	Ethyl aniline	2921.42.24
(19)	Meta nitroaniline	2921.42.25
(20)	Para nitroaniline	2921.42.26
(21)	2-Amino 3-5 Xylene sulphonic acid	2921.42.31
(22)	Benzyle ethyl aniline sulphonic acid	2921.42.32

(1)	(2)	(3)
(23)	Metanillic acid (Meta amino benzene sulphonic acid)	2921.42.33
(24)	Sulphanillic acid (Para amino-benzene sulphonic acid para anilline sulphonic acid)	2921.42.34
(25)	Ethyl hydroxy ethylaniline	2921.42.35
(26)	Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)	2921.42.36
(27)	Deethyl toluidine	2921.43.10
(28)	Dimethyl toluidine	2921.43.20
(29)	Ortho toluidine	2921.43.30
(30)	Meta toluidine	2921.43.40
(31)	Para toluidine	2921.43.50
(32)	2-Chloro-5-toluidine-4-sulphonic acid	2921.43.60
(33)	2-Chloro-4-toluidine-5-sulphonic acid (Sodium salt)	2921.43.70
(34)	4-toluidine-3-sulphonic acid	2921.43.80
(35)	Diphenylamine	2921.44.10
(36)	Alpha naphthylamine	2921.45.11
(37)	Phenyl alpha naphthylamine	2921.45.12
(38)	Phenyl beta naphthylamine	2921.45.13
(39)	Amino F-acid	2921.45.14
(40)	Aminolineneli-R-acid	2921.45.15
(41)	Sodium Naphthionate	2921.45.16
(42)	Bronner's acid (2-naphthylamine-6-sulphonic acid)	2921.45.21
(43)	Cleve's acid (1-naphthylamine-6-sulphonic acid)	2921.45.22
(44)	Epsilon acid (1-naphthylamine-3, 8-disulphonic acid)	2921.45.23
(45)	Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid)	2921.45.24
(46)	Laurent's acid (1-naphthylamine-5-sulphonic acid)	2921.45.25
(47)	Tobias acid (2-naphthylamine-1-sulphonic acid)	2921.45.26
(48)	Naphthionic acid (1-naphthylamine-4-sulphonic acid)	2921.45.31
(49)	Para tolyl peri acid (Para tolyl-1-naphthylamine-8-sulphonic acid)	2921.45.32
(50)	Phenyl peri acid (Phenyl-1-naphthylamine-8-sulphonic acid)	2921.45.33
(51)	Amfetamine (INN), benzfetamine-Dexamfetamine (INN), etilamfetamine (INN), Fencamfamin(INN), Lefetamine (INN), Levamfet amine (INN), Mefenorex (INN) and Phentermine (INN); salts thereof	2921.46.00
(52)	Xylidine	2921.49.10
(53)	O-phenylenediamine	2921.51.10
(54)	M-phenylenediamine (m-diaminobenzene)	2921.51.20
(55)	P-phenylenediamine	2921.51.30
(56)	O-diaminotoluene	2921.51.40
(57)	M-diaminotoluene	2921.51.50
(58)	P-diaminotoluene	2921.51.60
(59)	Para-amino acetanilide	2921.51.70

(1)	(2)	(3)
(60)	Meta toluylene diamine	2921.51.80
(61)	Benzidine	2921.59.10
(62)	Benzidine dihydrochloride	2921.59.20
(63)	3,3 dichlorobenzidine dihydrochloride, sulphide	2921.59.30
10	Ammonia anhydrous or in aqueous solution	
(1)	Ammonia anhydrous	2814.10.00
(2)	Ammonia in aqueous solution	2814.20.00
11	Animal fats including fish fats,oils, crude, refined or purified	
(1)	pig fats (including lard) and poultry fat other than that of HSN heading Nos.0209 or 1503	1501.00.00
(2)	fats of bovine animals, sheep or goats, other than those of HSN heading No.1503	1502
(3)	lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	1503.00.00
(4)	fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	1504
(5)	other animal fats and oils and their fractions, whether or not refined, but not chemically modified	1506
(6)	Animal fats and oils and their fractions	1516.10.00
12	Animal or vegetable fats boiled, oxidised, dehydrated etc.	1518.00.40
13	Antimony ores and concentrates	2617.10.00
14	Artificial graphite	3801.10.00
15	Baking powder, bread improver, cake gel, wheat gluten and edible gelatin used for confectionery and ice creams	
(1)	Wheat gluten	1109.00.00
(2)	Edible gelatin	3503.00.20
(3)	Prepared baking powder	2102.30.00
16	Benzole	2707.10.00
17	Borates, peroxoborates	
(1)	Disodium tetraborate, anhydrous	2840.11.00
(2)	Other disodium tetraborate	2840.19.00
(3)	Magnesium borates	2840.20.10
(4)	Peroxoborates	2840.30.00
18	Butadiene, Ethylene, Propylene and butylenes	2711.14.00
19	Calcium carbides	2849.10.00
20	Carbon (carbon blacks & other forms of carbon)	
(1)	Carbon black	2803.00.10
(2)	Acetylene black	2803.00.20
(3)	Other	2803.00.90
21	Carbon dioxide	2811.21
22	Carbonates, peroxocarbonates	

(1)	(2)	(3)
(1)	Commercial ammonium carbonate and other ammonium carbonates	2836.10.00
(2)	Disodium carbonate dense (soda ash)	2836.20.10
(3)	Disodium carbonate light (soda ash)	2836.20.20
(4)	other disodium carbonate (soda ash)	2836.20.90
(5)	Sodium hydrogen carbonate (Sodium bicarbonate)	2836.30.00
(6)	Potassium carbonates	2836.40.00
(7)	Calcium carbonates	2836.50.00
(8)	Barium carbonate	2836.60.00
(9)	Lead carbonate	2836.70.00
(10)	Lithium carbonates	2836.91.00
(11)	Strontium carbonate	2836.92.00
(12)	Percarbonates	2836.99.10
(13)	Magnesium carbonate	2836.99.20
(14)	Aluminium bicarbonate	2836.99.30
23	Carboxamide-function compounds including saccharin and its salts	
(1)	Saccharine and its salts	2925.11.00
(2)	Glutethimide (INN)	2925.12.00
(3)	Guanidine nitrate	2925.20.10
24	Carboxamide-function compounds	
(1)	Meprobamate (INN)	2924.11.00
(2)	Diethyl diphenyl urea	2924.21.10
(3)	Dimethyl diphenyl urea (zentralin)	2924.21.20
(4)	Parachloro benzene sulphonyl urea	2924.31.20
(5)	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	2924.23.00
(6)	Ethinamate (INN)	2924.24.00
(7)	Acetanilide	2924.29.10
(8)	Aceto acetanilide	2924.29.20
(9)	Aceto acetic ortho chloroanalide	2924.29.30
(10)	Aceto acetic para chloroanalide	2924.29.40
(11)	Phenyl acetamide	2924.29.50
(12)	Pyrazinamide (Pyrazin carboxamide)	2924.29.60
25	Carboxylic acids	
(1)	Lactic acid	2918.11.10
(2)	Calcium lactate	2918.11.20
(3)	Tartaric acid	2918.12.00
(4)	Citric acid	2918.14.00
(5)	Calcium gluconate	2918.16.10
(6)	Ferrous gluconate	2918.16.20

(1)	(2)	(3)
	(7) Salicyclic acid	2918.21.10
	(8) O-Acetylsalicylic acid	2918.22.00
	(9) Galic acid	2918.29.10
	(10) Beta hydroxy naphthoic acid	2918.29.20
	(11) Propyl gallate	2918.29.30
	(12) Levulinic acid	2918.30.10
	(13) Nalidixic acid	2918.30.30
26	Carboys, bottles, jars, phials of glass	7010.90.00
27	Casein and Caseinates	3501.10.00
28	Cashew shell and shell oil	****
29	Chemical elements doped.	
	(1) Undefined silicon wafers	3818.00.10
	(2) Other chemical elements doped	3818.00.90
30	Chemicals used in the photographic development and printing process	
	(a) Sensitising emulsions	3707.10.00
	(b) Chemical products mixed or compounded for photographic uses (for example developers and fixers) whether or not in bulk	3707.90.10
31	Chemically treated rubber wood	****
32	Chlorates and perchlorates, Bromates etc.	
	(1) Chlorates of sodium	2829.11.00
	(2) Barium chlorates	2829.19.10
	(3) Potassium chlorate	2829.19.20
	(4) Magnesium chlorate	2829.19.30
	(5) Other Chlorates	2829.19.90
	(6) perchlorates	2829.90.10
	(7) Bromates and perbromates	2829.90.20
33	Chlorides, chloride oxides	
	(1) Ammonium chloride	2827.10.00
	(2) Calcium chloride	2827.20.00
	(3) Chlorides of Magnesium	2827.31.00
	(4) Chlorides of Aluminium	2827.32.00
	(5) Chlorides of Iron	2827.33.00
	(6) Chlorides of Cobalt	2827.34.00
	(7) Chlorides of Nickel	2827.35.00
	(8) Chlorides of Zinc	2827.36.00
	(9) Mercuric chloride	2827.39.10
	(10) Mercurous chloride	2827.39.20
	(11) Strontium chloride	2827.39.30

(1)	(2)	(3)
	(12) Cuprous chloride	2827.39.40
	(13) Chloride oxydies and chloride hydroxies of copper	
	(a) Copper oxychloride	2827.41.10
	(b) Other	2827.41.90
34	Chromium ores and concentrates	2610
35	Chromium oxides and hydroxides	
	(1) Chromium trioxide	2820.10.00
	(2) Other	2820.90.00
36	Cobalt ores and concentrates	2605
37	Cobalt oxides and hydroxides	
	(1) Cobalt oxides	2822.00.10
	(2) Cobalt hydroxides	2822.00.20
38	Colour lakes	3205.00.00
39	Colouring matter of vegetable or animal origin	
	(1) Cutch (catechu) extracts	3203.00.10
	(2) Food colours other than synthetic	3203.00.20
	(3) Lac-dye	3203.00.30
	(4) Natural indigo	3203.00.40
40	Compounds, inorganic or organic of rare earth metals	
	(1) Cerium oxides	2846.10.10
	(2) Other cerium compounds	2846.10.90
	(3) Rare earth oxides not elsewhere included or specified	2846.90.10
	(4) Rare earth fluorides not elsewhere included or specified	2846.90.20
	(5) Rare earth chlorides not elsewhere included or specified	2846.90.30
	(6) others	2846.90.90
41	Copper ores and concentrates	2603
	1[41A. Corrugated sheets of polypropylene; ⁷²	****]
42	Cotton linters pulp	4706.10.00
43	Creosole oils	2707.91.00
44	Cyanides, cyanide oxides	
	(1) Sodium cyanide	2837.11.00
	(2) Potassium cyanide	2837.19.10
	(3) Double cyanide of potassium and sodium	2837.19.20
	(4) Ammonium sulphocyanide	2837.20.10
	(5) Potassium ferricyanide	2837.20.20
	(6) Potassium ferrocyanide	2837.20.30
	(7) Sodium ferrocyanide	2837.20.40
	(8) Sodium nitrophruside	2837.20.50
	(9) Other comlex cyanides	2837.20.90

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(1)	(2)	(3)
45	Cyclic alcohols	
(1)	Menthol	2906.11.00
(2)	Cyclohexanol methyl-cyclohexanols and dimethylcyclohexanols	2906.12.00
(3)	Sterols and inositols	
(a)	Cholesterol	2906.13.10
(b)	Other	2906.13.90
(4)	Terpineols	2906.14.00
(5)	Borneol	2906.19.10
(6)	Benzyl alcohol	2906.21.00
(7)	Cinnamic alcohol	2906.29.10
(8)	Phenylethyl alcohol	2906.29.20
46	Cyclic Hydrocarbons	
(1)	Cyclohexane	2902.11.00
(2)	Benzenes	2902.20.00
(3)	Toluene	2902.30.00
(4)	o-xylene	2902.41.00
(5)	m-xylene	2902.42.00
(6)	p-xylene	2902.43.00
(7)	mixed xylene Isomers	2902.44.00
(8)	Styrene	2902.50.00
(9)	Ethyle Benzene	2902.60.00
(10)	Cumene	2902.70.00
(11)	Dipentene	2902.90.10
(12)	Dephenyl methane	2902.90.20
(13)	Dodecyclic benzenes (excluding mixed alkylarenes)	2902.90.30
(14)	Napthalene	2902.90.40
(15)	Isobutyl benzene	2902.90.50
47	Denatured ethyl alcohol of any strength	2207.20.00
48	Diazo-, Azo- or azoxy-compounds	
(1)	Para amino-azo benzene	2927.00.10
(2)	Other diazo- azo- or azoxy compounds	2927.00.90
49	DI-Ethylene Glycol, Mono-Ethylene Glycol	2905.31.00
50	Diphosphorous pentaoxide, phosphoric acid etc.	
(1)	Diphosphorous pentaoxide	2809.10.00
(2)	phosphoric acid	2809.20.10
(3)	Polyphosphoric acid	2809.20.20
51	Dithionites and sulphoxylates	
(1)	Sodium Dithionites	2831.10.10
(2)	Sodium sulphoxylates.	2831.10.20

(1)	(2)	(3)
(3)	Other Dithionites	2831.90.10
(4)	Other sulphonylates	2831.90.20
52 Enzymes, Prepared enzymes		
(1)	Microbial rennet	
(a)	Animal rennet	3507.10.11
(b)	Other microbial rennet	3507.10.19
(2)	Other animal rennet	3507.10.91
(3)	Industrial enzymes (textile assistant)	3507.90.10
(4)	Pancreatin pure (excluding medicament)	3507.90.20
(5)	Papsin (excluding medicament)	3507.90.30
(6)	Pectin esterases pure	3507.90.40
(7)	Pectolytic enzymes (pectinase)	3507.90.50
(8)	Streptokinase	3507.90.61
(9)	Amylases enzymes	3507.90.62
(10)	Papain pure, of pharmaceutical grade	3507.90.71
(11)	Enzymatic preparations containing food stuffs	3507.90.91
53 Esters of other inorganic acids		
(1)	Thiophosphoric esters(phosphorothioates)	2920.10.10
(2)	Diethyl sulphate	2920.90.10
(3)	Dimethyl sulphate	2920.90.20
(4)	Tris (2, 3 Di-Bromopropyl) phosphate	2920.90.30
(5)	Other	2920.90.90
54 Ethers, ether-alcohols, ether-phenols etc.		
(1)	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	
(a)	Diethyl ether	2909.11.00
(b)	Other	2909.19.00
(2)	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909.20.00
(3)	4-chloro-2 nitro anisole	2909.30.11
(4)	Ortho nitro anisole	2909.30.12
(5)	Diphenyl oxide	2909.30.20
(6)	Musk ambrette	2909.30.30
(7)	2,2-Oxyduethanol (diethylene glycol digol)	2909.41.00
(8)	Monomethyl ethers of ethylene glycol or of diethylene glycol	2909.42.00
(9)	Monobutyl ethers of ethylene glycol or of diethylene glycol	2909.43.00
(10)	Other monoalkylethers of ethylene glycol or of diethylene glycol	2909.44.00
(11)	Ether phenols, ether alcohol-phenols and their halogenated, sulphonated, nitrate or nitrosated derivatives	
(a)	Guaiacol	2909.50.10

(1)	(2)	(3)
	(b) Isoeugenol	2909.50.20
	(c) Guaiacol sulphonate	2909.50.30
	(d) Others	2909.50.90
	(12) Alcohol peroxides, ether peroxides, ketone peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909.60.00
55	Ethylene Diamine Tetra Acetic Acid.	****
56	Ethylene Oxide	2910.10.00
57	Ethylene, Propylene, Acetylene	
	(1) Ethylene	2901.21.00
	(2) Propylene.	2901.22.00
	(3) Acetylene, whether or not in dissolved condition	2901.29.10
58	Expoxides, epoxyalcohols, epoxyethers.	
	(1) Methyloxirane (propylene oxide)	2910.20.00
	(2) 1-chloro-2, 3,-epoxypropane (epychorohydrin)	2910.30.00
	(3) Others	2910.90.00
59	Finishing agents, fixing of dye-stuffs	
	(1) With a basis of amylaceous substances	3809.10.00
	(2) Textile assistants mordanting agents	3809.91.10
	(3) Textile assistants desizing agents	3809.91.20
	(4) Textile assistants dispersing agents	3809.91.30
	(5) Textile assistants emulsifying agents	3809.91.40
	(6) Textile assistants hydro-sulphate formaldehyde compound (rongalite or formusul)	3809.91.50
	(7) Textile assistants -textile preservatives	3809.91.60
	(8) Textile assistants water-proofing agents	3809.91.70
	(9) Prepared textile glazings, dressings and mordants	3809.91.80
	(10) Of a kind used in the paper or like industries	3809.92.00
	(11) Fatty oil or pull up oil	3809.93.10
60	Flexible plain films, plates, sheets, foil and strips of plastics, non-cellular and not re-inforced, laminated, supported or similarly combined with other materials (Polythelene, propylene, PVC)	3920
61	Fluorine, chlorine, bromine and iodine	
	(1) Fluorine	2801.30.10
	(2) Chlorine	2801.10.00
	(3) Bromine	2801.30.20
	(4) Iodine.	2801.20.00
62	Flurides, fluorosilicates, etc.	
	(1) Ammonium flourides	2826.11.10
	(2) Sodium flourides	2826.11.20
	(3) Aluminium flourides	2826.12.00

(1)	(2)	(3)
(4)	Magnesium flourides	2826.19.10
(5)	Flourosilicates of sodium	2826.20.10
(6)	Flourosilicates of potassium	2826.20.20
(7)	Other	2826.90.00
63	Fulminates, cyanates and thiocyanates	
(1)	Fulminates	2838.00.10
(2)	Cyanates	2838.00.20
(3)	Thiocyanates	2838.00.30
64	Gelatin	
(1)	Gelatin capsules , empty	9602.00.30
(2)	Other articles of unhardened gelatin	9602.00.40
65	Glass frit and other glass in the form of powder, granules or flakes	3207.40.00
66	Glycerol, crude, glycerol waters and glycerol lyes	1520.00.00
67	Glycosides, natural or reproduced by synthesis and their salts	
(1)	Rutoside (rutin) and its derivatives	2938.10.10
(2)	Digoxin	2938.90.10
(3)	Digitalis glycosides	2938.90.20
68	Granulated slag (slag sand) from manufacturing of iron or steel	2618
69	Halides and halide oxides of non-metals	
(1)	Phosgene	2812.10.10
(2)	phosphorus trichloride	2812.10.20
(3)	phosphorus oxychloride	2812.10.30
(4)	sulphur oxychloride, thionyl chloride	2812.10.40
(5)	silicon tetrachloride	2812.10.50
(6)	other	2812.10.90
70	Halogenated derivatives of Hydrocarbons	
(1)	Chloromethane (methyl chloride)	2903.11.10
(2)	Chloromethane (ethyl chloride)	2903.11.20
(3)	Dichloromethane (methylene chloride)	2903.12.00
(4)	Chloroform(trichloromethane)	2903.13.00
(5)	Carbon tetrachloride (CC14-Tetrachloromethane)	2903.14.00
(6)	1,2-Dichloroephane (ethylene dichloride)	2903.15.00
(7)	Tetrachloroethane	2903.19.10
(8)	Trichloroethane	2903.19.20
(9)	Vinyl chloride (Chloroethylene)	2903.21.00
(10)	Trichloroethylene	2903.22.00
(11)	Tetrachloroethylene (Perchloroethylene)	2903.23.00
(12)	Flourinated derivatives of acyclic hydrocarbons	2903.30.10

(1)	(2)	(3)
(13)	Brominated derivatives of acyclic hydrocarbons	2903.30.20
(14)	Iodinated derivatives of acyclic hydrocarbons	2903.30.30
(15)	Trichlorofluoromethane	2903.41.00
(16)	Dichlorodifluoromethane	2903.42.00
(17)	Trichlorofluoroethane	2903.43.00
(18)	1,2 Dichlorotetrafluoroethane	2903.44.10
(19)	Chloropentafluoroethane	2903.44.20
(20)	Chlorotrifluoro-methane	2903.45.11
(21)	Pentachloro fluoroethane	2903.45.12
(22)	Tetrachlorodi fluoroethane	2903.45.13
(23)	Heptachlorodi fluoropropane	2903.45.21
(24)	Hexachlorodi fluoropropane	2903.45.22
(25)	Pentachlorotri fluoropropane	2903.45.23
(26)	Tetrachloropetra fluoropropane	2903.45.24
(27)	Trichloropenta fluoropropane	2903.45.25
(28)	Dichlorohexa fluoropropane	2903.45.26
(29)	Chlorohepta fluoropropane	2903.45.27
(30)	Bromochlorodifluoro-methane	2903.46.10
(31)	Bromotrifluoro-methane	2903.46.20
(32)	Dibromotetra- fluoro-ethanes	2903.46.30
(33)	Other perhalogenated derivatives with fluorine and chlorine	2903.47.00
(34)	Halogenated derivatives of methane, ethane, or propene halogenated only with fluorine and chlorine HCFC3	2903.49.10
(35)	1,2,3,4,5,6,-Hexachlorocyclohexane	2903.51.00
(36)	Chlorobenzene (mono chloro)	2903.61.10
(37)	Ortho-dichlorobenzene	2903.61.20
(38)	Para-dichlorobenzene	2903.61.30
(39)	Hexachloro benzene other than indane	2903.62.10
(40)	DDT (Dichloro-diphenyl-trichloroethane)	
	(a) DDT-Technical 75 Wdp	2903.62.21
	(b) Other	2903.62.29
(41)	Chloro-fluorobenzene	2903.69.10
(42)	Benzal chloride (Benzyl dichloride)	2903.69.20
(43)	Benzo trichloride	2903.69.30
(44)	Benzye Chloride	2903.69.40
(45)	Parachloro-toluene (4-Chloromethyl benzene)	2903.69.50
(46)	Napthalene chlorinated	2903.69.60
(47)	Chlorofluoro aniline	2903.69.70
71	Halogenated, sulphonated, nitrated derivatives of phenols alcohols	
(1)	Ortho-chloro-benzaldehyde	2913.00.10

(1)	(2)	(3)
(2)	Other	2913.00.90
72	Halogenated, sulphonated, nitrated or nitrosated derivatives of Phenols and Phenol alcohols	
(1)	Derivatives containing only halogen substituents and their salts	2908.10.00
(2)	Phenol sulphonic acids, Naphthol sulphonic acids	2908.20.10
(3)	G acid (2-naphthol-6) 8 disulphonic acid	2908.20.21
(4)	Salts of G acid	2908.20.22
(5)	Beta naphthol sulphonic acids	2908.20.23
(6)	Nevile-winter acid (1-naphthol 4 sulphonic acid)	2908.20.24
(7)	Schaeffer acid (2-Naphthol-6- sulphonic acid)	2908.20.25
(8)	R acid (2-Naphthol 3, 6 disulphonic acid) and its disodium salt and salt of R acid	2908.20.26
(9)	Chromotropic acid (1,8-dihydroxynaphthalene 3, 6-disulfonic acid)	2908.20.27
(10)	Para nitrophenol	2908.90.10
(11)	Musk xylol	2908.90.20
73	Heterocyclic compounds with nitrogen heteroatom(s) only	
(1)	Phenazone (antipyrin) and its derivatives	2933.11.00
(2)	3-carboxy (para-sulphophenyl) 5 pyrazolone	2933.19.10
(3)	1(2:5 dichloro-4-sulphophenyl)-3-methyl-5-pyrazolone	2933.19.20
(4)	3-methyl-1(4-sulpho-O-toluyyl-5-pyrazolone)	2933.19.30
(5)	Phenyl-methyl pyrazolone	2933.19.40
(6)	1-phenyl-5-pyrazolone- 3- carboxylic acid ethylester	2933.19.50
(7)	1-(m-sulphophenyl) -3-pyrazolone	2933.19.60
(8)	Analgin	2933.19.70
(9)	Oxphenbutazone	2933.19.80
(10)	Hydantoin and its derivatives	2933.21.00
(11)	Tinidazole	2933.29.10
(12)	Metronidazole metronidazole/benzoate	2933.29.20
(13)	Mebendazole	2933.29.30
(14)	Dimetridazole	2933.29.40
(15)	Albendazole	2933.29.50
(16)	Pyradine	2933.31.00
(17)	Piperidine and its salts	2933.32.00
(18)	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), keto bemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) inmediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts there of	2933.33.00

(1)	(2)	(3)
(19)	Amino pyridine	2933.39.11
(20)	Alpha picoline (2-methyl pyridine)	2933.39.12
(21)	Gamma picoline (4-methyl pyridine)	2933.39.13
(22)	Chlorpheniramine maleate	2933.39.14
(23)	Diphenoxylate hydrochloride	2933.39.15
(24)	Beta picoline (3-methyl pyridine)	2933.39.16
(25)	Morpholine	2933.39.17
(26)	Lutidine(Dimethyl pyridine)	2933.39.18
(27)	Piperidine and its derivatives	2933.39.20
(28)	Levorphanol(INN) and its salts	2933.41.00
(29)	Malonylurea (barbituric acid) and its salts	2933.52.00
(30)	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital (INN), cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), secbutabarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	2933.53.00
(31)	Other derivatives of malonylurea (barbituric acid); salts thereof	2933.54.00
(32)	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	2933.55.00
(33)	Aminophylline (cordophyllin)	2933.59.10
(34)	Trimethoprim	2933.59.20
(35)	Diethyl carbanazine citrate	2933.59.30
(36)	1- Amino-4 Methyl Piperazine	2933.59.40
(37)	Melamine	2933.61.00
(38)	Cynuric acid and its salts	2933.69.10
(39)	6- Hexanelactam (Epsilon Caprolactam)	2933.71.00
(40)	Clobazam (INN) and methyprylon (INN)	2933.72.00
(41)	Other lactams	2933.79.00
(42)	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, declorazepam (INN), diazepam (INN), estazolam (INN), ethylloflazepae (INN), fludiaepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), medazolam (INN), nimetazepam (INN), nitrazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	2933.91.00
74	Heterocyclic compounds with oxygen heteroatom(s) only	
(1)	Tetrahydrofuran	2932.11.00
(2)	2- Furaldehyde (Furfuraldehyde)	2932.12.00
(3)	Furfuryl alcohols and tetrahydrofurfuryl alcohol	2932.13.00
(4)	Hydroxy-3-dibenzfuren carboxylic acid	2932.19.10

(1)	(2)	(3)
(5)	Coumarin, methyl coumarins and ethyl coumarins	932.21
(6)	Phenolphthalein	2932.29.10
(7)	Isosafrole	2932.91.00
(8)	1-(1, 3-Benzodioxol-5-yl) propan-2-one	2932.92.00
(9)	Piperonal	2932.93.00
(10)	Safrole	2932.94.00
(11)	Tetrahydrocannabinols (all isomers)	2932.95.00
75	Hydrazine & hydroxylamine and their inorganic salts, other inorganic bases; Other metal oxides, hydroxides and peroxides	
(1)	Hydrazine, anhydrous	2825.10.10
(2)	Hydrazine hydrate	2825.10.20
(3)	Hydrazine sulphate	2825.10.30
(4)	Hydroxylamine sulphate	2825.10.40
(5)	other	2825.10.90
(6)	Lithium oxide and hydroxide	2825.20.00
(7)	Vanadium oxides and hydroxides	825.30
(8)	Nickel oxides and hydroxides	2825.40.00
(9)	Copper oxides and hydroxides	2825.50.00
(10)	Germanium oxides	2825.60.10
(11)	Zirconium dioxides	2825.60.20
(12)	Molybdenum oxides and hydroxides	2825.70
(13)	Antimony oxides	2825.80.00
(14)	Tin oxides	2825.90.10
(15)	Cadmium oxides	2825.90.20
(16)	Mercury oxide (mercuric oxide)	2825.90.30
(17)	Calcium hydroxide	2825.90.40
(18)	Ammonium hydroxide	2825.90.50
(19)	Magnesium oxide	****
(20)	Other	2825.90.90
76	Hydrogen chloride (Hydrochloric acid)	2806.10.00
77	Hydrogen peroxide, whether or not solidified with urea	2847.00.00
78	Hydrogen, oxygen, rare gases & other non-metals	
(1)	Hydrogen	2804.10.00
(2)	Argon	2804.21.00
(3)	Other rare gases	2804.29
(4)	Nitrogen	2804.30.00
(5)	Oxygen	
(a)	medicinal grade	2804.40.10
(b)	Other	2804.40.90

(1)	(2)	(3)
(6)	Boron	2804.50.10
(7)	Tellurium	2804.50.20
(8)	Silicon	
	2804.61.00(9)	
	Phosphorus	2804.70
(10)	Arsenic	2804.80.00
(11)	Selenium	2804.90.00
(12)	Medical Nitrous Oxide I.P	
79	Hydroxide and peroxide of magnesium	
(1)	Magnesium Hydroxide	2816.10.10
(2)	Magnesium peroxide	2816.10.20
80	Industrial monocarboxylic fatty acids	
(1)	Palm stearin crude	3823.11.11
(2)	Palm stearin RBD	3823.11.12
(3)	Other Palm stearin	3823.11.19
(4)	Other Stearic acid or stearin	3823.11.90
(5)	Oleic acid	3823.12.00
(6)	Tall oil fatty acids	3823.13.00
81	Iron ores and concentrates, including roasted iron pyrites	2601
82	Iron oxide and hydroxides	
(1)	¹ [Iron oxide including iron oxide pigments of all colour shades commonly called Red oxide, black oxide, yellow oxide etc]. ⁷³	*****
(2)	Iron hydroxide	821.10.20
83	Isotopes and compounds	
(1)	Heavy water (deuterium oxide)	845.10.00
(2)	Nuclear fuels not elsewhere included or specified	845.90.10
84	Lead ores and concentrates	2607
85	Levo Thyroxine sodium	
86	Lithographic plates, blocks, cylinders and lithographic stones prepared for printing machine	8442.50.20
87	Manganese ores and concentrates	2602
88	Manganese oxides	
(1)	Manganese dioxide	2820.10.00
(2)	Other	2820.90.00
88A.	Mechanical wood pulp, chemical wood pulp and semi-chemical wood pulp	
(1)	Mechanical wood pulp	4701.00.00
(2)	Chemical wood pulp, dissolving grades	4702.00.00
(3)	Chemical wood pulp, soda or sulphate, other than dissolving grades	4703

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(1)	(2)	(3)
(4)	Chemical wood pulp, sulphite, other than dissolving grades	4704
(5)	Wood pulp obtained by a combination of mechanical and chemical pulping process	4705.00.00
89	Methanol	2905.11.00
90	Micro- crystalline petroleum wax, Lignite wax and slack wax	
(1)	Micro- crystalline petroleum wax	2712.90.10
(2)	Lignite wax	2712.90.90
(3)	Slack wax	2712.90.30
(4)	Other	2712.90.90
91	Mixed alkylbenzenes	
(1)	Linear alkyl benzenes	3817.00.11
(2)	Mixed alkyl naphthalenes	3817.00.20
91A	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of kind used as raw material in industry; other preparations based on odoriferous substance, of kind used for the manufacture of beverages.	3302
92	Molybdenum ores and concentrates	2613
92A	Naphtha	2910.11.19
93	Naphthalene	2707.40.00
94	Nickel ores and concentrates	2604
95	Niobium, tantalum, vanadium or zirconium ores and concentrates	
(1)	Niobium, Tantalum, ores and concentrates	2615.90.90
(2)	Vanadium ores and concentrates	2615.90.10
(3)	Zirconium ores and concentrates	2615.10.00
96	Nitric acid, sulphonitric acids	
(1)	Nitric acid	2808.00.10
(2)	Sulphonitric acid	2808.00.20
97	Nitrile-function compounds	
(1)	Acrylonitrile	2926.10.00
(2)	1- cyanoguanidine (dicyandiamide)	2926.20.00
(3)	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-Dimethylamino-4, 4-diphenylbutane)	2926.30.00
98	Nitrites, nitrates	
(1)	Sodium nitrite	2834.10.10
(2)	Other nitrites	2834.10.90
(3)	Potassium nitrate	2834.21.00
(4)	Strontium nitrate	2834.29.10
(5)	magnesium nitrate	2834.29.20
(6)	Barium Nitrate	2834.29.30

(1)	(2)	(3)
(7)	Thorium Nitrate	2834.29.90
99	Nucleic acids and their salts	
(1)	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	2934.10.00
(2)	Compounds containing in the structure a benzothiazole ring system (whether or not hydrogenated), not further fused	2934.20.00
(3)	Compounds containing in the structure a phenothiazole ring system (whether or not hydrogenated), not further fused	2934.30.00
(4)	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN);salts thereof	2934.91.00
100	Organic derivatives of hydrazine or of hydroxylamine	
(1)	Isoniazid	2928.00.10
(2)	Other	2928.00.90
101	Organo-sulphur compounds	
(1)	Dithiocarbonates (xanthates)	2930.10.00
(2)	Thiocarbamates and dithiocarbonates	2930.20.00
(3)	Thiuram mono-, di-or tetrasulphides	2930.30.00
(4)	Methionine	2930.40.00
(5)	Thiourea (sulphourea)	2930.90.10
(6)	Calcium salts of methionine	2930.90.20
(7)	Thio sulphonic acid	2930.90.30
(8)	L-cystine (alpha-amino beta-thio-prophionic acid)-sulphur containing amino acid	2930.90.40
(9)	Sulphonic acid	2930.90.50
(10)	Sulphoxide	2930.90.60
(11)	Mercaptan	2930.90.70
(12)	Allyl isothiocyanate	2930.90.80
102	Ossein other than wild animals	0506.10.39
103	Oxides of boron, boric acids	
(1)	Oxides of boron	2810.00.10
(2)	Boric acids	2810.00.20
104	Oxygen-function amino-compounds	
(1)	Monoethanolamine and its salts	2922.11.00
(2)	Diethanolamine and its salts	2922.12.00
(3)	Triethanolamine and its salts	2922.13.00
(4)	Textropropoxyphene (INN) and its salts	2922.14.00
(5)	Amino-g-acid	2922.21.10
(6)	Amino-j-acid	2922.21.20
(7)	1-amino-2-naphthol-4-sulphonic acid	2922.21.30

(1)	(2)	(3)
(8)	Gamma acid	2922.21.40
(9)	J acid (2-amino-5-naphthol-7 sulphonic acid)	2922.21.50
(10)	H-acid	2922.21.60
(11)	Ortho phenyl sulphonyl H-acid	2922.21.70
(12)	Chicago acid	2922.21.80
(13)	Ortho anisidines	2922.22.10
(14)	Para anisidines	2922.22.20
(15)	Ortho phenetidine (2-aminophenitole)	2922.22.30
(16)	2-amini 4-nitrophenol	2922.22.11
(17)	Meta aminophenol	2922.29.12
(18)	Para aminophenol	2922.29.13
(19)	Meta diethyl amino-phenol	2922.29.14
(20)	2-amino-1-phenol-4-sulphonic acid	2922.29.21
(21)	6-nitro-O-aminophenol-4-sulphonic acid	2922.29.22
(22)	Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonicacid)	2922.29.23
(23)	Phenyl J acid (phenyl-2-amino-8-naphthol-7-sulphonic acid)	2922.29.24
(24)	S acid, peri acid (1-amino-8 naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	2922.29.25
(25)	Meta-phenylene diamine-4-sulphonic acid	2922.29.26
(26)	N-methyl-para-aminophenol sulphate (motol)	2922.29.31
(27)	2, 5 dimethoxy aniline	2922.29.32
(28)	Para acetyl aminophenol (Paracetamol)	2922.29.33
(29)	Para cresidine	2922.29.34
(30)	Picramic acid (T-grade)	2922.29.35
(31)	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	2922.31.00
(32)	Lysine and its esters; salts thereof	2922.41.00
(33)	Glutamic acid	2922.42.10
(34)	Monosodium glutamate (aginamoto)	2922.42.20
(35)	Anthranilic acid and its salts	2922.43.00
(36)	Tilidine (INN) and its salts	2922.44.00
(37)	Amino acetic acid (glycine)	2922.49.10
(38)	N methyl taurine	2922.49.20
(39)	Para-amino-salicylic acid	2922.50.11
(40)	Methyl anthranilate	2922.50.12
(41)	Procaine hydrochloride	2922.50.13
(42)	Amino anisic acid anilide	2922.50.14
(43)	L-tyrosine (p-hydroxyphenylamine)	2922.50.15
(44)	Frusamide	2922.50.21
(45)	Aminodial	2922.50.22

(1)	(2)	(3)
	(46) N-acetyl anthranilic acid	2922.50.23
	(47) Domperidone	2922.50.24
105	Paper printed labels, paperboard printed labels	
(1)	Printed paper tags	4821.10.10
(2)	Printed labels	4821.10.20
(3)	Other labels	4821.90.10
106	Paper self-adhesive tape	4823.12.00
107	Paraffin wax	2712.20
108	Partially oriented yarn, polyester texturised yarn	
(1)	Yarn of Polysters, partially oriented	5402.42.00
(2)	polyester texturised yarn	5402.33.00
109	Pencil slats	4421.90.40
110	Petroleum jelly	2712.10
111	Phenols	2707.60.00
111A	Phenol	2907.11.10
112	Phosphides, whether or not chemically defined	
(1)	of copper	2848.00.10
(2)	of Zinc	2848.00.20
(3)	Other	2848.00.90
113	Phosphinates, phosphonates, etc.	
(1)	Calcium hypophosphite	2835.10.10
(2)	Magnesium hypophosphite	2835.10.20
114	Phosphoric ester and their salts	
(1)	Glycerophosphoric acid	2919.00.10
(2)	Calcium glycerophosphate	2919.00.20
(3)	Iron glycerophosphate	2919.00.30
(4)	Sodium glycerophosphate	2919.00.40
(5)	Tricresylphosphate	2919.00.90
(6)	Other	2919.00.90
115	Photographic plates, films, paper and paper board	
(1)	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper board or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	3701
(2)	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paper-board or textiles, instant print film in rolls, sensitised, unexposed	3702
(3)	Photographic paper, paper board and textiles sensitised, unexposed	3703
(4)	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	3704

(1)	(2)	(3)
(5)	Photographic plates, film, exposed and developed , other than cinematographic film	3705
(6)	Colour paper developer, colour paper developer starter, colour paper bleach, colour paper stabilizer	
116 Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints(including enamels)		
(1)	Stamping foils	3212.10.00
(2)	Pigments in linseed oil, white spirit, or spirit of turpentine,	3212.90.10
(3)	Dyes and other colouring matter put up in forms or packings for retail sale	3212.90.20
(4)	Aluminium paste	3212.90.30
(5)	Other	3210.90.90
117 Pine Tar		2706.00.90
118 Plastic granules, plastic powder and master batches		
(1)	Polymers of ethylene, in primary forms	3901
(2)	Polymers of propylene or of other olefines, in primary forms	3902
(3)	Polymers of styrene, in primary forms	3903
(4)	Polymers of vinyl chloride or of other halogenated olefins, in primary forms(PVC)	3904
(5)	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	3905
(6)	Acrylic polymers in primary forms (Binders for pigments or inks, acrylic resins, polyacrylate moulding powder, copolymers of acrylonitrile, and other acrylic polymers	3906
(7)	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms	3907
(8)	Polymers in primary forms	3908
(9)	Amino-resins phenolic resins and polyurethanes, in primary forms	3909
(10)	Silicones in primary forms, resins	3910
(11)	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products not elsewhere specified or included, in primary forms	391
1		
(12)	Cellulose and its chemical derivatives, not elsewhere specified or included in primary forms	3912
(13)	Natural polymers (for example alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber) not elsewhere specified or included in primary forms	3913
(14)	Ion-exchangers based on polymers of HSN heading Nos. 3901 to 3913, in primary forms	3914
(15)	Waste, chips, parings and scrap of plastics including recycled plastic	3915

(1)	(2)	(3)
(16)	Monofilament of which any cross sectional dimension exceeds 1MM, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked of plastics	3916
(17)	Other plates, sheets, film, foil and strip of plastic including rain gutters and rain guards for rubber trees	3921
(18)	Reprocessed plastic lumpsum chips	****
(19)	Reprocessed plastic granules	****
119 Polycarboxylic acids		
(1)	Oxalic acid	2917.11.10
(2)	Calcium oxalate	2917.11.20
(3)	Strontium oxalate	2917.11.30
(4)	Diethyl oxalate	2917.11.40
(5)	Adipic acid, its salts and esters	2917.12.00
(6)	Azelaic acid, sebacic acid, their salt and esters	2917.13.00
(7)	Maleic anhydride	2917.14.00
(8)	Maleic acid	2917.19.10
(9)	Malonic acid	2917.19.20
(10)	Succinic acid	2917.19.30
(11)	Ferrous fumerata	2917.19.40
(12)	Fumric acid	2917.19.50
(13)	Itaconic acid	2917.19.60
(14)	Ethoxy methylene malonate, diethyl malonate	2917.19.70
(15)	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxacids and their derivatives. Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives.	2917.20.00
(16)	Dibutyl orthophthalates	2917.31.00
(17)	Diocetyl orthophthalates	2917.32.00
(18)	Dinonyl or didecyl orthophthalates	2917.33.00
(19)	Other esters of orthophthalatic acids	2917.34.00
(20)	Phthalic anhydride	2917.35.00
(21)	Terephthalic acid and its salts	2917.36.00
(22)	Dimethyl terephthalate	2917.37.00
(23)	Dibutyl phthalate	2917.39.10
(24)	Diocetyl phthalate	2917.39.20
(25)	Phthalic acid	2917.39.30
(26)	Dimethyl phthalate	2917.39.40
(27)	Trimellitic anhydride	2917.39.50
(28)	Isophthalic acid	2917.39.60
120 Polythene chips		

121 Potassium dichromate		
2841.50.90		

(1)	(2)	(3)
122	Precious metal ores and concentrates	2616
123	Prepared driers	3211.00.00
124	Prepared rubber accelerators; Compound plasticisers for rubber or plastics; Anti-oxidising preparations and other compound stabilisers for rubber or plastics	
(1)	Prepared rubber accelerators	3812.10.00
(2)	Compound plasticisers for rubber or plastics	3812.20
(3)	Anti-oxidants for rubber	3812.30.10
(4)	Softner for rubber	3812.30.20
(5)	Vulcanising agents for rubber	3812.30.30
(6)	Blowing agent	3812.30.90
125	Quaternary ammonium salts and hydroxides	
(1)	Choline and its salts	2923.10.00
126	Radioactive chemical elements	
(1)	Natural uranium and its compounds	2844.10.00
(2)	Uranium enriched in U235 and its compounds: Plutonium and its compounds	2844.20.00
(3)	Uranium depleted in U235 and its compounds; Thorium and its compounds	2844.30.00
(4)	Radioactive elements other than those of sub-heading 2844.10, 2844.20 or 2844.30	2844.40.00
127	Reaction initiators, reaction accelerators	
(1)	With nickel or nickel compounds as the active substance	3815.11.00
(2)	Platinum or palladium catalysts with a base of activated carbon	3815.12.10
128	Reducers and blanket wash/roller wash	****
129	Reprocessed plastic granules/lumps/chips used by plastic industries	****
130	Residual lyes from manufacturing of wood pulp	
(1)	Lignin sulphonates	3804.00.10
(2)	Concentrated sulphate lye	3804.00.20
131	Resins	
(1)	Copal	1301.90.21
(2)	Dammar batu	1301.90.22
(3)	Other	1301.90.29
132	Retarders	****
133	Rosin and resin acids and derivatives	
(1)	Gum rosin	3806.10.10
(2)	Salts of rosin, of resin acids or of derivatives of resin or resin acids, other than salts of rosin adducts	3806.20.00
(3)	Ester gums	3806.30.00
134	Rubber-natural, compounded, synthetic, reclaimed and other forms	

(1)	(2)	(3)
(1)	Natural rubber, balata, gutta percha	
(a)	Natural rubber latex, prevulcanized	4001.10.10
(b)	Natural rubber latex, other than prevulcanised	4001.10.20
(c)	Smoked sheets	4001.21.00
(d)	Technically specified natural rubber (TSNR)	4001.22.00
(e)	Havea	4001.29.10
(f)	Pale crepe	4001.29.20
(g)	Estate brown crepe	4001.29.30
(h)	Oil extended natural rubber	4001.29.40
(i)	Balata, gutta-percha	4001.30.00
(j)	Other, including raw rubber, latex, dry ribbed sheet of all RMA grades, tree lace, earth scrap, ammoniated latex, preserved latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grade of latex.*****	
(2)	Synthetic rubber and factice derived from oils.	
(a)	Latex (Styrene-butadiene rubber (SBR) ; carboxylated styrene butadiene rubber (XSBR))	4002.11.00
(b)	Oil extended styrene butadiene rubber	4002.19.10
(c)	Styrene butadiene rubber with styrene content exceeding 50%	4002.19.20
(d)	Styrene butadiene styrene oil bound copolymer	4002.19.30
(e)	Butadiene rubber (BR)	4002.20.00
(f)	Isobutene-isoprene (butyl) rubber (IIR)	4002.31.00
(g)	Latex {chloroprene (chlorobutadiene) rubber (CR)}	4002.41.00
(h)	Isoprene rubber (IR)	4002.60.00
(i)	Ethylene-propylene- non-conjugated diene rubber (EPDM)	4002.70.00
(j)	Other Latex	4002.91.00
(k)	Factice (rubber substitute derived from oil)	4002.99.10
(l)	Tread rubber compound, bonding gum, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres;	4002.99.20
(m)	preured tread rubber	4002.99.90
(3)	Reclaimed rubber	4003.00.00
(4)	Waste, parings and scrap of rubber (other than hard rubber and powders and granules obtained therefrom)	4004.00.00
(5)	Compounded rubber, unvulcanised	
a)	Compounded with carbon black or silica	4005.10.00
(b)	Can sealing compound	4005.20.10
(c)	Plates, sheets and strip	4005.91
(d)	Granules of unvulcanised natural or synthetic rubber compounded, ready for vulcanisation	4005.99.10

(1)	(2)	(3)
	(e) Rubber compound	*****
	(f) Others	4005.99.90
(6)	Rods, tubes and profile shapes and articles of unvulcanised rubber	4006
(7)	Vulcanised rubber thread and cord	4007.00
(8)	Foam Rubber	****
(9)	Micro cellular rubber	4008.11.10
(9A)	Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres ⁷⁴	4008.29.40
(10)	Latex adhesive	*****
(11)	Plates, sheets and strip of non-cellular rubber	4008.21
(12)	Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	4017.00.20
(13)	Vulcanizing solution	
135	Rubber process oil / Mineral oil	2710.19.60
¹	[135A Rubber Latex dipped goods namely, industrial gloves, agricultural gloves and finger caps only. ⁷⁵	*****]
136	Rubber bands, blankets, bushes, gaskets, washers, rings, plugs and other seals	
(1)	Rubber bands	4016.99.20
(2)	Rubber threads/elastic thread	4016.99.30
(3)	Rubber blankets	4016.99.40
(4)	Rubber bushes	4016.99.60
(5)	Rubber ear plug	4016.99.70
(6)	Rubber gaskets, washers, rings (O-rings), plugs and other seals	4016.93
136A	Rubber wood	****
137	Saturated acyclic monocarboxylic acids	
(1)	Formic acid, its salts and esters	
(a)	formic acid	2915.11.00
(b)	Sodium formate	2915.12.10
(c)	Others	2915.12.90
(d)	Esters of formic acid	2915.13.00
(2)	Acetic acid, its salts and esters	
(a)	Acetic acid	2915.21.00
(b)	sodium acetate	2915.22.00
(c)	cobalt acetate	2915.23.00
(d)	calcium acetate	2915.29.10
(e)	magnesium acetate	2915.29.20
(f)	manganese acetate	2915.29.30

74 inserted by The Kerala Finance Act 2009

75 inserted by The Kerala Finance Act 2010

(1)	(2)	(3)
	(g) ethyl acetate	2915.31.00
	(h) vinyl acetate	2915.32.00
	(i) n-Butyl acetate	2915.33.30
	(j) isobutyl acetate	2915.34.00
	(k) 2- Ethoxy ethyl acetate	2915.35.00
	(l) benzyl acetate	2915.39.10
	(m) bormyl acetate and Iso bormyl acetate	2915.39.20
	(n) linalyl acetate	2915.39.30
	(o) methyl acetate	2915.39.40
	(p) phenyle propyl acetate	2915.39.50
	(q) ter piny l acetate	2915.39.60
(3)	Monochloroacetic acid, their salts and esters	2915.40.10
(4)	Dichloroacetic acid, their salts and esters	2915.40.20
(5)	Trichloroacetic acid, their salts and esters	2915.40.30
(6)	Propionic acid, its salts and esters	2915.50.00
(7)	Butanoic acid, their salts and esters	2915.60.10
(8)	Pentanoic acids, their salts and esters	2915.60.20
(9)	Palmitic acid	2915.70.10
(10)	Stearic acid	2915.70.20
(11)	Glycerol monostearate	2915.70.30
(12)	H.C.O Fatty acid (including 12-Hydroxy stearic acid)	2915.70.40
(13)	D.C.O Fatty acid	2915.70.50
(14)	Acetyl chloride	2915.90.10
(15)	Octoic acid (caprylic acid)	2915.90.20
(16)	Hexoic acid (caproic acid)	2915.90.30
138	Self-adhesive plates, sheets, film, strip of plastics	
(1)	In rolls of width not exceeding 20cm	3919.10.00
(2)	Plastic stickers, whether or not printed, embossed, and or impregnated	3919.90.10
(3)	Cellulose adhesive tape	3919.90.20
(4)	Others	3919.90.90
139	Silicates; commercial alkali metal silicates	
(1)	of sodium	
a)	sodium metasilicates	2839.11.00
b)	other	2839.19.00
(2)	of potassium	2839.20.00
(3)	magnesium trisilicate	2839.90.10
(4)	Other	2839.90.90
140	Silicon dioxide	2811.22.00
141	Sodium dichromate.	2841.30.00

(1)	(2)	(3)
142	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash)	
(1)	Sodium hydroxide (caustic soda)	2815.11
(2)	Potassium hydroxide (caustic potash)	2815.20.00
143	Sodium Hypochlorite	
144	Soft wood, namely kattadi, silveroak⁷⁶ vatta, pala, matti and elavu	****
145	Sugars, Chemically pure, other than sucrose, lactose, maltose, glucose and fructose; Sugar ethers, sugar acetals and sugar esters and their salts	2940
146	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	2503
147	Sulphates of sodium, magnesium, manganese, aluminium, barium, chromium, nickel, copper and zinc, Alums; Peroxosulphates (per-sulphates)	2833
148	Sulphides of non-metals	
(1)	carbon disulphide	2813.10.00
(2)	arsenic disulphide (artificial)	2813.90.10
(3)	commercial phosphorus trisulphide	2813.90.20
149	Sulphides, Polysulphides.	
(1)	Sodium sulphides	2830.10.00
(2)	Zinc sulphides	2830.20.00
(3)	Cadmium sulphides	2830.30.00
(4)	Other sulphides	2830.90.10
(5)	Polysulphides	2830.90.20
150	Sulphites, thiosulphates	
(1)	Sodium bi-sulphite	2832.10.10
(2)	Sodium hydrosulphite	2832.10.20
(3)	Other sodium sulphites	2832.10.90
(4)	Potassium metabisulphite	2832.20.10
(5)	Magnesium sulphite	2832.20.20
(6)	Sodium thiosulphate	2832.30.10
(7)	Magnesium thiosulphate	2832.20.20
(8)	Other thiosulphate	2832.30.90
151	Sulphonamides	
(1)	Sulphamethoxazole	2935.00.11
(2)	Sulphafurazole	2935.00.12
(3)	Sulphadiazine	2935.00.13
(4)	Sulphadimidine	2935.00.14
(5)	Sulphacetamide	2935.00.15
(6)	Sulphamethoxy pyridarine	2935.00.21
(7)	Sulphamethiazole	2935.00.22

(1)	(2)	(3)
(8)	Sulphamoxole	2935.00.23
(9)	Sulphamide	2935.00.24
(10)	Other sulphonamides	2935.00.90
152 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons.		
(1)	Benzene sulphonic acid	2904. 10.10
(2)	1,5 Naphthalene disulphonic acid (Armsstrong's Acid)	2904.10.20
(3)	Naphthalene sulphonic acid	2904.10.30
(4)	Vinyl sulphone	2904.10.40
(5)	Nitrobenzene	2904.20.10
(6)	Meta dintrobenzene	2904.20.20
(7)	Meta nitrotoluene	2904.20.30
(8)	Ortho nitrotoluene	2904.20.40
(9)	Paranitrotoluene	2904.20.50
(10)	Dinitrotoluene	2904.20.60
(11)	2,5 Dichloronitrobenzene	2904.90.10
(12)	Dinitrochlorobenzene	2904.90.20
(13)	Meta nitrochlorobenzene	2904.90.30
(14)	Ortho nitrochlorobenzene	2904.90.40
(15)	Para nitrochlorobenzene	2904.90.50
(16)	2-nitro-chlorotoluene	2904.90.60
(17)	Sodium meta nitrobenzene sulphonate	2904.90.70
153 Sulphur, sublimed or precipitated, colloidal sulphur		
(1)	Sublimed Sulphur	2802.00.10
(2)	Precipitated Sulphur	2802.00.20
(3)	Collodial Sulphur	2802.00.30
154 Sulphuric acid and anhydrides		
		2807.00.10
155 Synthetic organic colouring matter		
(1)	Disperse dyes and preparations based thereon	
(a)	Disperse yellow 13 (duranol bril yellow 6 G)	3204.11.11
(b)	Disperse orange 11 (Duranol orange G)	3204.11.21
(c)	Disperse red 3 (serisol fast pink B)	3204.11.31
(d)	Disperse red 4 (celliton fast pink RF)	3204.11.32
(e)	Disperse red 9 (duranol red GN)	3204.11.33
(f)	Disperse violet 1 (duranol violet 2R)	3204.11.41
(g)	Disperse violet 4 (duranol brill violet B)	3204.11.42
(h)	Disperse violet 8 (duranol brill violet BR)	3204.11.43
(i)	Disperse blue 1 (duranol brill blue CB)	3204.11.51
(j)	Disperse blue 3 (duranol brill blue BBN)	3204.11.52
(k)	Disperse blue 5 (celliton fast blue FFB)	3204.11.53
(l)	Disperse blue 6 (celliton fast blue FFG)	3204.11.54

(1)	(2)	(3)
(m)	Disperse blue 14 (duranol brill blue G)	3204.11.55
(n)	Disperse blue 24 (duranol blue 2G)	3204.11.56
(o)	Disperse greens	3204.11.91
(p)	Disperse browns	3204.11.92
(q)	Disperse blacks	3204.11.93
(r)	Disperse brown mixtures	3204.11.94
(s)	Disperse grey mixtures	3204.11.95
(t)	Disperse black mixtures	3204.11.96
(2)	Azo dyes:	
(a)	Acid yellows	3204.12.11
(b)	Acid oranges	3204.12.12
(c)	Acid reds	3204.12.13
(d)	Acid violets	3204.12.14
(e)	Acid Blues	3204.12.15
(f)	Acid Greens	3204.12.16
(g)	Acid Brown	3204.12.17
(h)	Acid Blacks	3204.12.18
(i)	Other azo dyes	3204.12.19
(3)	Acid Greens (non-azo)	
(a)	Acid green 17 (solacet fast green 2 G)	3204.12.21
(b)	Acid green 27 (carbolan green G)	3204.12.22
(c)	Acid green 28 (carbolan brill green 5G)	3204.12.23
(d)	Acid green 38 (alizarine cyanine green 3G)	3204.12.24
(e)	Acid green 44 (alizarine cyanine green GWA)	3204.12.25
(f)	Other acid green (non-azo)	3204.12.29
(4)	Acid Black (non-azo)	
(a)	Acid black 2 (nigrosine)	3204.12.31
(b)	Acid black 48 (coomasie fast grey 3G)	3204.12.32
(c)	Other acid black (non-azo)	3204.12.39
(5)	Acid Blues 2, 14, 23, 25, 45, 51, 52 & 78 (non-azo)	
(a)	Acid blue 2 (alizarine brill blue PFN)	3204.12.41
(b)	Acid blue 14 (solacet fast blue 4 GI)	3204.12.42
(c)	Acid blue 23 (alizarin light blue 4 GI)	3204.12.43
(d)	Acid blue 25 (solway ultra blue B)	3204.12.44
(e)	Acid blue 45 (solway blue RN)	3204.12.45
(f)	Acid blue 51 (alizarine sky blue FFB)	3204.12.46
(g)	Acid blue 52 (alizarine light-5GL)	3204.12.47
(h)	Acid blue 78 (solway sky blue B)	3204.12.48
(6)	Acid Blues 93, 112, 127, 138, 140 and others (non-azo)	
(a)	Acid blue 93 (ink blue)	3204.12.51

(1)	(2)	(3)
	(b) Acid blue 112 (coomasie ultra sky SE)	3204.12.52
	(c) Acid blue 127 (Brill alizarine milling blue G)	3204.12.53
	(d) Acid blue 138 (carbolan blue B)	3204.12.54
	(e) Acid blue 140 (carbolan brill blue 2R)	3204.12.55
(7)	Mordant dyes	
	(a) Yellows	3204.12.61
	(b) Oranges	3204.12.62
	(c) Violets	3204.12.63
	(d) Blues	3204.12.64
	(e) Greens	3204.12.65
	(f) Browns	3204.12.66
	(g) Blacks	3204.12.67
	(h) Red II (Alinarine Red)	3204.12.68
	(l) Other mordant dyes	3204.12.69
(8)	Other non-azo acid dyes	
	(a) Acid yellows	3204.12.91
	(b) Acid Oranges	3204.12.92
	(c) Acid Red	3204.12.93
	(d) Acid Violets	3204.12.94
	(e) Acid Browns	3204.12.95
	(f) Other	3204.12.99
(9)	Basic dyes and preparations based thereon	
	(a) Basic azo dyes	3204.13.10
	(b) Basic yellow (non-azo)	
	(i) Yellow 2 (auramine O)	3204.13.21
	(ii) Others	3204.13.29
	(c) Basic Red (non-azo)	
	(i) Red 1 (rhodamine 6G)	3204.13.31
	(ii) Other	3204.13.39
	(d) Basic Violet (non-azo)	
	(i) Violet 1 (methyl violet)	3204.13.41
	(ii) Violet 10 (rhodamine B)	3204.13.42
	(iii) Violet 14 (magenta)	3204.13.43
	(iv) Other	3204.13.49
	(e) Basic Blue (non-azo)	
	(i) Blue 9 (methylene blue)	3204.13.51
	(ii) Blue 16 (victoria blue B)	3204.13.52
	(iii) Other	3204.13.59
	(f) Basic Green (non-azo)	
	(i) Green 4 (malachite green)	3204.13.61

(1)	(2)	(3)
	(ii) Other	3204.13.69
	(g) Other non-azo basic dyes	
	(i) Basic Oranges	3204.13.91
	(ii) Basic Browns	3204.13.92
	(iii) Basic Black	3204.13.93
	(iv) Other	3204.13.99
(10)	Direct dyes and preparations based thereon	
	(a) Direct Yellow (azo)	
	(i) Yellow 12 (chrysophenine G)	3204.14.11
	(ii) Other	3204.14.19
	(b) Direct Red (azo)	
	(i) Congo red	3204.14.21
	(ii) Other	3204.14.29
	(c) Direct Blue (azo)	
	(i) Blue 1 (sky blue FF)	3204.14.31
	(ii) Other	3204.14.39
	(d) Direct Oranges (azo)	3204.14.40
	(e) Direct greens (azo)	3204.14.50
	(f) B3079 Direct browns (azo)	3204.14.60
	(g) Direct blacks (azo)	3204.14.70
	(h) Direct Dyes (non-azo)	
	(i) Yellow	3204.14.81
	(ii) Orange	3204.14.82
	(iii) Red	3204.14.83
	(iv) Violets	3204.14.84
	(v) Blues	3204.14.85
	(vi) Greens	3204.14.86
	(vii) Browns	3204.14.87
	(viii) Blacks	3204.14.88
	(ix) Other direct dyes (non-azo)	3204.14.89
(11)	Vat dyes (including those usable in that state as pigments) and preparations based thereon	
	(a) Vat Yellow	
	(i) Vat Yellow:(GC)	3204.15.11
	(ii) Vat yellow 4 (indanthrene) golden yellow (GK)	3204.15.12
	(iii) Others	3204.15.19
	(b) Vat Orange	
	(i) Vat orange 3 (brill orange RK)	3204. 15.21
	(ii) Vat orange 15 (golden orange 3G)	3204.15.22
	(iii) Other	3204.15.29

(1)	(2)	(3)
c)	Vat Red	
(i)	Vat Red (brill pink)	3204.15.31
(ii)	Other	3204.15.39
(d)	Vat Violet:	
(i)	Vat Violet 1 (Brill violet 2R)	3204.15.41
(ii)	Vat Violet 3 (Magenta B)	3204.15.42
(iii)	Other	3204.15.49
(e)	Vat Blue	
(i)	Vat blue 1 (synthetic indigo)	3204.15.51
(ii)	Vat blue 4	3204.15.52
(iii)	Vat blue 5 (blue 2B)	3204.15.53
(iv)	Vat blue 6 (blue BC)	3204.15.54
(v)	Vat blue 20 (dark blue 30)	3204.15.55
(vi)	Vat blue 29 (indanthrene brill blue 4G)	3204.15.56
(vii)	Vat blue 43 (carbazole blue)	3204.15.57
(viii)	Reduced Vat Blues	3204.15.58
(ix)	Other	3204.15.59
(f)	Vat green	
(i)	Vat green 1 (indanthrene Brill green BFFB)	3204.15.61
(ii)	Vat green 2 (indanthrene Brill green GG)	3204.15.62
(iii)	Vat green 4 (indanthrene Brill green 3B)	3204.15.63
(iv)	Vat green 9 (Black BB)	3204.15.64
(v)	Other	3204.15.69
(g)	Vat brown	
(i)	Vat brown 1 (brown BR)	3204.15.71
(ii)	Vat brown 3 (brown RGR)	3204.15.72
(iii)	Vat brown 5 (brown RRD, G)	3204.15.73
(iv)	Other	3204.15.79
(h)	Vat Black	
(i)	B3098Vat black 9 (black RB)	3204.15.81
(ii)	Vat black 25 (olive T)	3204.15.82
(iii)	Vat black 27 (olive R)	3204.15.83
(iv)	Vat Black 29 (grey BG)	3204.15.84
(v)	B3144 Other	3204.15.89
(i)	Solubilised vat yellows	3204.15.91
(j)	Solubilised vat oranges	3204.15.92
(k)	Solubilised vat reds	3204.15.93
(l)	Solubilised vat violets	3204.15.94
(m)	Solubilised vat blues	3204.15.95
(n)	Solubilised vat greens	3204.15.96

(1)	(2)	(3)
	(o) Solubilised vat blacks	3204.15.97
(12)	Reactive dyes and preparations based thereon	
	(a) Yellows	3204.16.10
	(b) Oranges	3204.16.20
	(c) Reds	3204.16.30
	(d) Violets	3204.16.40
	(e) Blues	3204.16.50
	(f) Greens	3204.16.60
	(g) Browns	3204.16.70
	(h) Blacks	3204.16.80
	(l) Other	3204.16.90
(13)	Pigments and preparations based thereon	
	(a) Pigments yellow	
	(i) Yellow 1 (hansa yellow)	3204.17.11
	(ii) Other	3204.17.19
	(b) Pigment oranges	3204.17.20
	(c) Pigments red	
	(i) Toluidine red	3204.17.31
	(ii) Other	3204.17.39
	(d) Pigment violets	3204.17.40
	(e) Pigment blues	
	(i) Blue 15 (Pathalovyanine Blue)	3204.17.51
	(ii) Other	3204.17.59
	(f) Pigment Greens	
	(i) Green 7 (Pathalovyanine Green)	3204.17.61
	(ii) Other	3204.17.69
	(g) Pigment brown	3204.17.70
	(h) Pigment blacks	3204.17.80
(14)	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	
	(a) Azoic coupling components 2,4,5,7,8, 13	
	(i) Azoic coupling component 2 (naphthol AS)	3204.19.11
	(ii) Azoic coupling component 4 (Naphthol AS-BO)	3204.19.12
	(iii) Azoic coupling component 5 (Naphthol ASG)	3204.19.13
	(iv) Azoic coupling component 7 (Naphthol ASSW)	3204.19.14
	(v) Azoic coupling component 8 (Naphthol ASTR)	3204.19.15
	(vi) Azoic coupling component 13 (Naphthol ASSG)	3204.19.16
	(b) Azoic coupling components 14,15, 17, 18, 20 and others	
	(i) Azoic coupling component 14 (Naphthol ASPH)	3204.19.21
	(ii) Azoic coupling component 15 (Naphthol ASLB)	3204.19.22

(1)	(2)	(3)
	(iii) Azoic coupling component 17 (Naphthol ASBS)	3204.19.23
	(iv) Azoic coupling component 18 (Naphthol ASD)	3204.19.24
	(v) Azoic coupling component 20 (Naphthol ASOL)	3204.19.25
	(vi) Other	3204.19.29
(c)	Azoic diazo Components 1, 2, 3, 4, 5, 6, 10, 11	
	(i) Azoic diazo Component 1 (fast Bordeaux GP base)	3204.19.31
	(ii) Azoic diazo component 2 (fast orange G/GC base)	3204.19.32
	(iii) Azoic diazo component 3 (fast scarlet GG/GGS base)	3204.19.33
	(iv) Azoic diazo component 4 (fast garment GBC base)	3204.19.34
	(v) Azoic diazo component 5 (fast red B base)	3204.19.35
	(vi) Azoic diazo component 6 (fast orange GR base)	3204.19.36
	(vii) Azoic diazo component 10 (fast red R base)	3204.19.37
	(viii) Azoic diazo component 11 (fast red TR base)	3204.19.38
(d)	Azoic diazo components 12, 13, 20, 24, 32, 41, 48 and others	
	(i) Azoic diazo components 12 (fast scarlet G base)	3204.19.41
	(ii) Azoic diazo components 13 (fast scarlet R base)	3204.19.42
	(iii) Azoic diazo components 20 (fast blue BB base)	3204.19.43
	(iv) Azoic diazo components 24 (fast blue RR base)	3204.19.44
	(v) Azoic diazo components 32 (fast red KB base)	3204.19.45
	(vi) Azoic diazo components 41 (fast violet B base)	3204.19.46
	(vii) Azoic diazo components 48 (fast blue B base)	3204.19.47
	(viii) Other azoic diazo components	3204.19.49
(e)	Azoic colours	
	(i) Yellow	3204.19.51
	(ii) Orange	3204.19.52
	(iii) Reds	3204.19.53
	(iv) Violets	3204.19.54
	(v) Blues	3204.19.55
	(vi) Greens	3204.19.56
	(vii) Browns	3204.19.57
	(viii) Blacks	3204.19.58
	(ix) Other	3204.19.59
(f)	Sulphur based colouring matters	
	(i) Yellow	3204.19.61
	(ii) Orange	3204.19.62
	(iii) Reds	3204.19.63
	(iv) Blues	3204.19.64
	(v) Greens	3204.19.65
	(vi) Browns	3204.19.66
	(vii) Blacks	3204.19.67

(1)	(2)	(3)
	(viii) Other	3204.19.69
	(g) Solvent based colouring matters	
	(i) Yellow	3204.19.71
	(ii) Orange	3204.19.72
	(iii) Reds	3204.19.73
	(iv) Violets	3204.19.74
	(v) Blues	3204.19.75
	(vi) Greens	3204.19.76
	(vii) Browns	3204.19.77
	(viii) Blacks	3204.19.78
	(ix) Other	3204.19.79
	(h) Food colouring matters	
	(i) Yellow 3 (Sunset yellow)	3204.19. 81
	(ii) Yellow 4 (Tartrazine)	3204.19. 82
	(iii) Red 5 to 8 (Poncean)	3204.19. 83
	(iv) Red 9 (Amaranth)	3204.19. 84
	(v) Oranges	3204.19. 85
	(vi) Violets	3204.19. 86
	(vii) Greens	3204.19. 87
	(viii) Browns	3204.19.88
	(ix) Other	3204.19. 89
(15)	Synthetic organic products of a kind used as fluorescent brightening agents	
	(a) Optical whitening agents	3204.20.10
	(b) Other	3204.20.90
(16)	Master batches and pigment	****
156	Synthetic organic tanning substances.	3202.10.00
157	Tanning extracts of vegetable origin.	
(1)	Quebracho extract	3201.10.00
(2)	Wattle extract	3201.20.00
(3)	Gambier extracts	3201.90.10
(4)	Myrobalan fruit extract	3201.90.20
(5)	Gallotanic acid (Tannin digalic acid)	3201.90.30
158	Tin ores and concentrates	2609
159	Titanium ores and concentrates	2614
160	Titanium oxides.	
(1)	Titanium dioxide	2823.00.10
(2)	Other	2823.00.90
161	Toluole	2707.20.00
162	Trisodium phosphate	****

(1)	(2)	(3)
163	Tungsten ores and concentrates	2611
164	Unsaturated acyclic monocarboxylic acids.	
(1)	Acrylic acid and its salts	2916.11.00
(2)	Butyl acrylate	2916.12.00
(3)	Methacrylic acid	2916.13.10
(4)	Salts of methacrylic acid	2916.14.00
(5)	Oleic acid	2916.15.10
(6)	Undecylanic acid	2916.19.10
(7)	Bismuth compounds of unsaturated acyclic monoacids	2916.19.20
(8)	Potassium compounds of unsaturated acyclic monoacids	2916.19.30
(9)	Sodium compounds of unsaturated acyclic monoacids	2916.19.40
(10)	Esters of unsaturated acyclic monoacids not elsewhere specified	2916.19.50
(11)	Sorbic acid	2916.19.60
(12)	Cyclanic, cyclenic or cycloterpenic monocarboxylic acid, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2916.20.00
(13)	Benzoic acid	2916.31.10
(14)	Benzyl acetate	2916.31.20
(15)	Methyl benzoate	2916.31.30
(16)	Sodium benzoate	2916.31.40
(17)	Benzocaine (ethylpara-amino benzoate)	2916.31.50
(18)	Orthochloro benzoic acid	2916.31.60
(19)	Benzoyl peroxide and benzoyl chloride	2916.32.00
(20)	Phenylacetic acids and its salts	2916 34.00
(21)	Esters of phenylacetic acid	2916.35.00
(22)	Cinnamic acid	2916.39.10
(23)	Bismuth compounds of aromatic monoacids	2916.39.20
(24)	Potassium compounds of aromatic acids	2916.39.30
(25)	Sodium compounds of aromatic monoacids	2916.39.40
(26)	Esters of aromatic monoacids not elsewhere specified	2916.39.50
165	Uranium or thorium ores and concentrates	2612
166	Vegetable alkaloids, natural or reproduced by synthesis and their salts	
(1)	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN), and thebaine; salts thereof	2939.11.00
(2)	Quinine alkaloids	2939.21.10

(1)	(2)	(3)
(3)	Quinine hydrochloride	2939.21.20
(4)	Quinine sulphate	2939.21.30
(5)	Chloroquine phosphate	2939.21.40
(6)	Caffeine and its salts	2939.30.00
(7)	Ephedrine alkaloides	2939.41.10
(8)	Ephedrine hydrochloride	2939.41.20
(9)	Pseudoephedrine (INN) and its salts	2939.42.00
(10)	Cathine (INN) and its salts	2939.43.00
(11)	Fenetyline (INN) and its salts	2939.51.00
(12)	Ergometrine (INN) and its salts	2939.61.10
(13)	Ergotamine (INN) and its salts	2939.62.10
(14)	Lysergic acid and its salts	2939.63.00
(15)	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamineecemate; salts, esters and other derivatives thereof	2939.91.00
167 Vegetable waxes, Bees wax		
(1)	Vegetable waxes	1521.10
(2)	Bee waxes	1521.90.10
(3)	Shellac wax	1521.90.20
167A. Veneer sheets for plywood		
4408		
Note: serial number 167A shall be deemed to have come into force on the 1st day of April, 2005;		
168 Water treatment chemicals		
3824.90.22		
169 Wood tar, wood tar oils.		
(1)	Wood tar	3807.00.10
(2)	Wood tar oils	3807.00.20
170 Xylole		
2707.30.00		
171 Zinc ores and concentrates		
2608		
172 Zinc Oxides, Zinc peroxides and hydroxides		
2817.00		
173 Zinc stearate, Calcium stearate, calcium nitrate,aluminium stearate, curing agents, dieumyl peroxide, mineral rubber, peptisor, pre-vulcanised inhibitor, residual wax oil, rubber pigments, DEG/DOP, Dispersal-F precipitated silica, whiting powder and wood rosin		
(1)	Zinc stearate	****
(2)	Calcium stearate	****
(3)	Aluminium stearate	****
(4)	Precipitated Silica	3824.90.25
(5)	Dieumyl peroxide	****
(6)	Mineral rubber	****
(7)	Peptisor	****

(1)	(2)	(3)
(8)	Salts for curing or salting	3824.90.16
(9)	Surface tension reducing agents	3824.90.17
(10)	Dispersal F	3202.90.90
(11)	Calcium nitrate	2834.29
(12)	Pre-vulcanised inhibitor	****
(13)	Residual wax oil	****
(14)	Rubber pigments	****
(15)	DEG/DOP	****
(16)	Whiting powder	****
(17)	Wood rosin	****
174	Packing materials of all kinds, articles for conveyance or packing of goods of plastics, wood, paper, glass, jute; cartons, boxes and their waste, sacks and bags other than those specifically mentioned in serial number (3) of clause (a) of subsection (1) of section (6). ⁷⁷	
(1)	Boxes, cases, crates and similar articles of plastics	
(a)	Plastic containers for audio or video cassettes, cassette tapes, floppy discs and similar articles	3923.10.10
(b)	Watch-box, jewellery box and similar containers of plastics	3923.10.20
(c)	Insulated ware	3923.10.30
(d)	Packing for accomodating connectors	3923.10.40
(e)	Pet bottles	
(2)	Sacks and bags (including cones) of plastics	
(a)	Sacks and bags (including cones) of polymers of ethylene	3923.21.00
(b)	Sacks and bags (including cones) of poly (vinyl chloride)	3923.29.10
(c)	Other	3923.29.90
(3)	Carboys, bottles, flasks and similar articles of plastics including PET preforms	3923.30
(4)	Spools, cops, bobbins and similar supports of plastics	3923.40.00
(5)	Stoppers, lids, caps and other closures plastics	3923.50
(6)	Cartons, Boxes and their waste	
(a)	Corrugated paper or paper board	
(i)	Boxes	4819.10.10
(ii)	Other	4819.10.90
(b)	Non-corrugated paper or paper board	
(i)	cartons, boxes, cases intended for the packing of match sticks	4819.20.10
(ii)	Boxes	4819.20.20
(iii)	other	4819.20.90
(c)	Sacks of paper	*****
(d)	Other packing containers including record sleeves made of corrugated paper or paperboard	4819.50.10

(1)	(2)	(3)
	(e) Packing cases, boxes, crates, drums and similar packings; Cable-drums of wood	4415.10.00
(7)	Sacks and bags, of a kind used for packing of goods.	
	(a) Jute bagging for raw cotton	6305.10.10
	(b) Jute corn (grains) sacks	6305.10.20
	(c) Jute hessain bags/cloth	6305.10.30
	(d) Jute sacking bags	6305.10.40
	(e) Jute wool bags	6305.10.50
	(f) Plastic coated or paper-cum-polythene lined jute bags, sacks and Printed Wrappers	6305.10.60
	(g) Paper laminated hessain jute	6305.10.70
	(h) Jute soil savers	6305.10.80
	(i) Other jute bags	6305.10.90
	(j) Sacks and bags of cotton	6305.20.00
	(k) Flexible intermediate bulk containers of man-made textile materials	6305.32.00
	(l) Other, of polyethylene or polypropylene strip or the like	6305.33.00
(8)	Bituminised materials used in packing of goods, Cellophane tapes, Empty barrels and drums, Empty tins, jute twine, packing cases including planks, rafters, battens which when assembled together form packing cases, palm leaf mats, paper gum tapes, plastic tapes, tie ribbon, polythene (plastic tins, bags and covers of all sizes and varieties), Thermocol, Tin containers and tin seals, wood wool, core pipe, BOPP tape, packing clip, packing strap and plastic plugs	
(9)	Stoppers, caps and lids	
	(a) of plastics	3923.50.10
	(b) of glass	7010.20.00
	(c) Crown corks	8309.10.00
	(d) Corks and stoppers	4503.10.00
	(e) Pilfer proof caps for packaging, all sorts, with or without washers or other fittings of cork, rubber, polyethylene or any other material	8309.90.10
	(f) Aluminium caps, seals capsules and closures	8309.90.20
	(g) Other seals	8309.90.90
	(h) of rubber	4016.99.80
(10)	Polymers of ethylene in primary forms	
	(a) Linear Low Density Polyethylene(LLDPE/LDPE)	3901.10.10
	(b) HDPE	3901.10.90
	(c) Other Polyethylene	3901.20.00
	(d) Ethylene-vinyl acetate copolymers	3901.30.00

(1)	(2)	(3)
	(e) Linear Medium Density Polyethylene(LMDPE)	3901.90.10
	(f) Other	3901.90.90
175	Any other industrial inputs as may be notified by Government	*****

**FOURTH
SCHEDULE**

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

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



