

GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

G.O.(P) No.62/ 2017/TAXES;

Dated, Thiruvananthapuram, 30th June, 2017
Mithunam, 1192

S.R.O.No...../2017,- In exercise of the powers conferred by sub-section (1) of section 9 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala, on the recommendations of the Council, hereby notifies the rate of the State tax of,-

- (i) 2.5 per cent in respect of goods specified in Schedule I;
- (ii) 6 per cent in respect of goods specified in Schedule II;
- (iii) 9 per cent in respect of goods specified in Schedule III;
- (iv) 14 per cent. in respect of goods specified in Schedule I;
- (v) 1.5 per cent in respect of goods specified in Schedule V, and;
- (vi) 0.125 per cent in respect of goods specified in Schedule VI;

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

SCHEDULE I – 2.5%

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1	0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304
2	0304	Fish fillets and other fish meat (whether or not minced), frozen
3	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption
4	0306	Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption
5	0307	Molluscs, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption
6	0308	Aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption
7	0401	Ultra High Temperature (UHT) milk
8	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]
9	0403	Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
10	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
11	0406	Chena or paneer put up in unit container and bearing a registered brand name
12	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter
13	0409	Natural honey, put up in unit container and bearing a registered brand name
14	0410	Edible products of animal origin, not elsewhere specified or included
15	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair
16	0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked
17	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
18	0507 [Except 050790]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products
19	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof
20	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved
21	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen
22	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
23	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
24	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
25	0713	Dried leguminous vegetables, shelled, whether or not skinned or split [put up in unit container and bearing a registered brand name]
26	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the form of pellets
27	0801	Cashew nuts, whether or not shelled or peeled
28	0802	Dried areca nuts, whether or not shelled or peeled
29	0802	Dried chestnuts (singhada), whether or not shelled or peeled
30	08	Dried makhana, whether or not shelled or peeled
31	0806	Grapes, dried, and raisins
32	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
33	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
34	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
35	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]
36	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
37	0903	Maté
38	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
39	0905	Vanilla
40	0906	Cinnamon and cinnamon-tree flowers
41	0907	Cloves (whole fruit, cloves and stems)
42	0908	Nutmeg, mace and cardamoms

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
43	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]
44	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices
45	10	All goods i.e. cereals, put up in unit container and bearing a registered brand name
46	1001	Wheat and meslin put up in unit container and bearing a registered brand name
47	1002	Rye put up in unit container and bearing a registered brand name
48	1003	Barley put up in unit container and bearing a registered brand name
49	1004	Oats put up in unit container and bearing a registered brand name
50	1005	Maize (corn) put up in unit container and bearing a registered brand name
51	1006	Rice put up in unit container and bearing a registered brand name
52	1007	Grain sorghum put up in unit container and bearing a registered brand name
53	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] put up in unit container and bearing a registered brand name
54	1101	Wheat or meslin flour put up in unit container and bearing a registered brand name
55	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and bearing a registered brand name
56	1103	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and bearing a registered brand name
57	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]
58	1105	Meal, powder, flakes, granules and pellets of potatoes put up in unit container and bearing a registered brand name
59	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and bearing a registered brand name
60	1106 10 10	Guar meal
61	1106 10 90	Guar gum refined split
62	1109 00 00	Wheat gluten, whether or not dried
63	12	All goods other than of seed quality
64	1201	Soya beans, whether or not broken other than of seed quality.

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
65	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality
66	1203	Copra other than of seed quality
67	1204	Linseed, whether or not broken other than of seed quality.
68	1205	Rape or colza seeds, whether or not broken other than of seed quality
69	1206	Sunflower seeds, whether or not broken other than of seed quality
70	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
71	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard
72	1210	Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin
73	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered
74	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichoriumintybussativum) of a kind used primarily for human consumption, not elsewhere specified or included
75	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]
76	1301	Compounded asafoetida commonly known as heeng
77	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
78	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]
79	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
80	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
81	1509	Olive oil and its fractions, whether or not refined, but not chemically modified
82	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		these oils or fractions with oils or fractions of heading 1509
83	1511	Palm oil and its fractions, whether or not refined, but not chemically modified
84	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
85	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
86	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
87	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
88	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
89	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
90	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
91	1701	Beet sugar, cane sugar, khandsari sugar
92	1702	Palmyra sugar
93	1801	Cocoa beans whole or broken, raw or roasted
94	1802	Cocoa shells, husks, skins and other cocoa waste
95	1803	Cocoa paste whether or not de-fatted
96	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares
97	1902	Seviyan (vermicelli)
98	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)
99	1905	Pizza bread
100	1905 40 00	Rusks, toasted bread and similar toasted products
101	2106 90	Sweetmeats
102	2201 90 10	Ice and snow
103	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
104	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
105	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil [other

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]
106	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]
107	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]
108	2307	Wine lees; argol
109	2401	Tobacco leaves
110	2502	Unroasted iron pyrites
111	2503[except 2503 00 10]	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur [other than sulphur recovered as by-product in refining of crude oil]
112	2504	Natural graphite
113	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26
114	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
115	2507	Kaolin and other kaolinic clays, whether or not calcined
116	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths
117	2509	Chalk
118	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk
119	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816
120	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less
121	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated
122	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
123	2515 [Except 2515 12 10, 2515 12 20, 2515 12 90]	Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]
124	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
125	2516 11 00	Granite crude or roughly trimmed
126	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones heading 2515 or 2516 whether or not heat treated
127	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix 2518 10 dolomite, Not calcined or sintered
128	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure
129	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders
130	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
131	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825
132	2524	Asbestos
133	2525	Mica, including splitting; mica waste
134	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc
135	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃
136	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar
137	2530	Mineral substances not elsewhere specified or included
138	26 [other than	All ores and concentrates [other than slag, dross (other than

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
	2619, 2620, 2621]	granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]
139	2601	Iron ores and concentrates, including roasted iron pyrites
140	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
141	2603	Copper ores and concentrates
142	2604	Nickel ores and concentrates
143	2605	Cobalt ores and concentrates
144	2606	Aluminium ores and concentrates
145	2607	Lead ores and concentrates
146	2608	Zinc ores and concentrates
147	2609	Tin ores and concentrates
148	2610	Chromium ores and concentrates
149	2611	Tungsten ores and concentrates
150	2612	Uranium or thorium ores and concentrates
151	2613	Molybdenum ores and concentrates
152	2614	Titanium ores and concentrates
153	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates
154	2616	Precious metal ores and concentrates
155	2617	Other ores and concentrates
156	2618	Granulated slag (slag sand) from the manufacture of iron or steel
157	27	Bio-gas
158	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
159	2702	Lignite, whether or not agglomerated, excluding jet
160	2703	Peat (including peat litter), whether or not agglomerated
161	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
162	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
163	2706	Tar distilled from coal, from lignite or from peat
164	2710	Kerosene PDS
165	2711 12 00, 2711 13 00, 2710 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited
166	28	Thorium oxalate
167	28	Enriched KBF ₄ (enriched potassium fluoborate)

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
168	28	Enriched elemental boron
169	28	Nuclear fuel
170	2805 11	Nuclear grade sodium
171	2845	Heavy water and other nuclear fuels
172	2853	Compressed air
173	30	Insulin
174	3002, 3006	Animal or Human Blood Vaccines
175	30	Diagnostic kits for detection of all types of hepatitis
176	30	Desferrioxamine injection or deferiprone
177	30	Cyclosporin
178	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name
179	30	Oral re-hydration salts
180	30	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this SCHEDULE
181	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule
182	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name
183	32	Wattle extract, quebracho extract, chestnut extract
184	3202	Enzymatic preparations for pre-tanning
185	3307 41 00	Agarbatti
186	3402	Sulphonated castor oil, fish oil or sperm oil
187	3605 00 10	Handmade safety matches Explanation.- For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: - (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging
188	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
189	4016	Toy balloons made of natural rubber latex
190	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws
191	4016	Erasers
192	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
193	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split
194	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
195	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
196	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
197	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
198	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
199	4801	Newsprint, in rolls or sheets
200	4823	Kites
201	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
202	5004 to 5006	Silk yarn
203	5007	Woven fabrics of silk or of silk waste
204	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool
205	5105	Wool and fine or coarse animal hair, carded or combed
206	5106 to 5110	Yarn of wool or of animal hair
207	5111 to 5113	Woven fabrics of wool or of animal hair
208	5201 to 5203	Cotton and Cotton waste
209	5204	Cotton sewing thread, whether or not put up for retail sale
210	5205 to 5207	Cotton yarn [other than khadi yarn]
211	5208 to 5212	Woven fabrics of cotton
212	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)
213	5302	True hemp (<i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)
214	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)
215	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn
216	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
217	5407, 5408	Woven fabrics of manmade textile materials
218	5512 to 5516	Woven fabrics of manmade staple fibres
219	5705	Coir mats, matting and floor covering
220	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima,

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		dabka, chumki, gotasitara, naqsi, kora, glass beads, badla, glzal
221	60	Knitted or crocheted fabrics [All goods]
222	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece
223	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece
224	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs. 1000 per piece
225	64	Footwear having a retail sale price not exceeding Rs.500 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself
226	6901 00 10	Bricks of fossil meals or similar siliceous earths
227	6904 10 00	Building bricks
228	6905 10 00	Earthen or roofing tiles
229	7018	Glass beads
230	84	Pawan Chakki that is Air Based Atta Chakki
231	8413, 8413 91	Hand pumps and parts thereof
232	8419 19	Solar water heater and system
233	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof
234	84 or 85	Following renewable energy devices and parts for their manufacture; <ul style="list-style-type: none"> (a) Bio-gas plant; (b) Solar power based devices; (c) Solar power generating system; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants;
235	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
236	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
237	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
238	8604	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)
239	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		8604)
240	8606	Railway or tramway goods vans and wagons, not self-propelled
241	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
242	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing
243	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
244	8802	Other aircraft (for example, helicopters, aeroplanes), other than those for personal use
245	8803	Parts of goods of heading 8802
246	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
247	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
248	8904	Tugs and pusher craft
249	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms
250	8906	Other vessels, including warships and lifeboats other than rowing boats
251	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)
252	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907
253	90	Coronary stents and coronary stent systems for use with cardiac catheters
254	90 or any other Chapter	Artificial kidney
255	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney
256	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs
257	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this SCHEDULE
258	9405 50 31	Kerosene pressure lantern
259	9405 91 00, 9405 92 00 or	Parts of kerosene pressure lanterns including gas mantles

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
	9405 99 00	
260	9603 10 00	Broomsticks
261	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907
262	9705	Numismatic coins
263	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at S.No.181 above, intended for personal use

List 1 [See Sl. No.180 of the SCHEDULE I]

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

- (33) Praziquantel
- (34) Protamine
- (35) Quinidine
- (36) Sodium Cromoglycate spin caps and cartridges
- (37) Sodium Hyaluronatesterile 1% and 1.4% solution
- (38) Somatostatin
- (39) Strontium Chloride (85Sr.)
- (40) Thioguanine
- (41) Tobramycin
- (42) TetanusImmunoglobulin
- (43) Typhoid Vaccines:
 - (a) VI Antigen of Salmonella Typhi, and
 - (b) Ty21a cells and attenuated non-pathogenic strains of S.Typhi
- (44) Tretinoin
- (45) Tribavirin / Ribavirin
- (46) Urokinase
- (47) Ursodeoxycholic Acid
- (48) Vancomycin
- (49) Vasopressin
- (50) Vecuronium Bromide
- (51) Zidovudine
- (52) 5-Fluorouracil
- (53) Pegulated Liposomal Doxorubicin Hydrochloride injection
- (54) Ketoanalogue preparation of essential amino acids
- (55) Pergolide
- (56) Kit for bedside assay of Troponin-T
- (57) Solution for storing, transporting, flushing donor organs for transplant
- (58) Miltefosine
- (59) Milrinone Lactate
- (60) Methoxy Isobutyle Isonitrile (MIBI)
- (61) Haemophilus Influenzae Type b Vaccine
- (62) Mycophenolate Sodium
- (63) Verteporfin
- (64) Daclizumab
- (65) Ganciclovir
- (66) Drotrecoginalfa (activated)
- (67) Eptacogalfa activated recombinant coagulation factor VIIa
- (68) Muromonab CD3
- (69) Japanese encephalitis vaccine
- (70) Valganciclovir
- (71) Low molecular weight heparin
- (72) Efavirenz
- (73) Emtricitabine;
- (74) Azathioprine;
- (75) Antinomycin D;
- (76) Cytosine Arabinoside (Cytarabine);
- (77) Vinblastine Sulphate
- (78) Vincristine;
- (79) Eurocollins Solution;
- (80) Everolimus tablets/dispersible tablets;

- (81) Poractant alfa
- (82) Troponin-I whole blood test kit;
- (83) Blower/mister kit for beating heart surgery;
- (84) Fluoro Enzyme Immunoassay Diagnostic kits.
- (85) Tablet Telbivudine
- (86) Injection Exenatide
- (87) DTaP-IPV-Hibor PRP-T combined Vaccine
- (88) Pneumococcal-7 Valent Conjugate Vaccine(Diphtheria CRM197 Protein)
- (89) Injection Thyrotropin Alfa
- (90) Injection Omalizumab.
- (91) Abatacept
- (92) Daptomycin
- (93) Entacevir
- (94) Fondaparinux Sodium
- (95) Influenza Vaccine
- (96) Ixabepilone
- (97) Lapatinib
- (98) Pegaptanib Sodium injection
- (99) Sunitinib Malate
- (100) Tocilizumab
- (101) Agalsidase Beta
- (102) Anidulafungin
- (103) Caspofungin acetate
- (104) Desflurane USP
- (105) Hemostatic Matrix with Gelatin and human Thrombin
- (106) Imiglucerase
- (107) Maraviroc
- (108) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
- (109) Sorafenib tosylate
- (110) Varenciline tartrate
- (111) 90 Yttrium
- (112) Nilotinib
- (113) Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
- (114) Micafungin sodium for injection
- (115) Bevacizumab
- (116) Raltegravir potassium
- (117) Rotavirus Vaccine (Live Oral Pentavalent)
- (118) Pneumococcal Polysaccharide Vaccine
- (119) Temsirolimus Concentrate for infusion for injection
- (120) Natalizumab
- (121) Octreotide
- (122) Somatropin
- (123) Aurothiomalate Sodium
- (124) Asparaginase
- (125) Agglutinating Sera
- (126) Anti-Diphtheria Normal Human Immunoglobulin
- (127) Anti-human lymphocyte immunoglobulin IV
- (128) Anti-human thymocyte immunoglobulin IV

- (129) Anti-Pertussis Normal Human Immunoglobulin
- (130) Anti-Plague serum
- (131) Anti-Pseudomonas Normal Human Immunoglobulin
- (132) Basiliximab
- (133) Beractant Intra-tracheal Suspension
- (134) Blood group sera
- (135) Botulinum Toxin Type A
- (136) Burn therapy dressing soaked in gel
- (137) Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders
- (138) Bovine Albumin
- (139) Bretyleum Tossylate
- (140) Calcium Disodium Edetate
- (141) Carmustine
- (142) Cesium Tubes
- (143) Calcium folinate
- (144) Cholestyramine
- (145) Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
- (146) Cobalt-60
- (147) Corticotrophin
- (148) Cyanamide
- (149) Diagnostic Agent for Detection of Hepatitis B Antigen
- (150) Diagnostic kits for detection of HIV antibodies
- (151) Diphtheria Antitoxin sera
- (152) Diazoxide
- (153) Edrophonium
- (154) Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
- (155) Epirubicin
- (156) Fibrinogen
- (157) Floxuridine
- (158) Flucytosin
- (159) Flecainide
- (160) Fludarabine Phosphate
- (161) Foetal Bovine Serum (FBS)
- (162) Gadolinium DTPA Dimeglumine
- (163) Gallium Citrate
- (164) Gasgangrene Anti-Toxin Serum
- (165) Goserlin Acetate
- (166) Hepatitis B Immunoglobulin
- (167) Hexamethylmelamine
- (168) Hydralazine
- (169) Idarubicine
- (170) Idoxuridine
- (171) Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
- (172) Inactivated rabies vaccine [Human diploid cell]
- (173) Inactivated rabies vaccine [Vero-cell]
- (174) Intravenous amino acids
- (175) Intravenous Fat Emulsion
- (176) Iopamidol

- (177) Iohexol
 - (a) Indium(III) inbleomycin
 - (b) Indium113 Sterile generator and elution accessories
 - (c) Indium113 in brain scanning kit
 - (d) Indium113 in liver scanning kit
- (178) Iscador, CLIA diagnostic kits
- (179) Levodopa with benserazine
- (180) Lenograstim
- (181) Meningococcal A and C combined vaccine with diluant solvent
- (182) Methicillin
- (183) Metrizamide Inj with diluant
- (184) Monocomponent insulins
- (185) Mycophenolate Mofetil
- (186) Normal Human plasma
- (187) Normal Human immunoglobulin
- (188) Nuclear magnetic resonance contrast agent
- (189) Normal Human serum Albumin
- (190) Penicillamine
- (191) Pentamidine
- (192) Penicillinase
- (193) Poliomyelitis vaccine (inactivated and live)
- (194) Potassium Aminobenzoate
- (195) Porcine Insulin Zinc Suspension
- (196) Prednimustine
- (197) Porcine and Bovine insulin
- (198) Purified Chick Embryo Cell Rabies Vaccine
- (199) Pyridostigmine
- (200) Pneumocystis carinii F kits
- (201) Prostaglandin E1 (PGE1)
- (202) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)
- (203) Radioisotope TI 201
 - (a.a) Rabbit brains thromboplastin for PT test
 - (a.b) Reagent for PT tests
 - (a.c) Human Thrombin for TT tests
- (204) Rabies immune globulin of equine origin
- (205) Sevoflurane
- (206) Recuronium Bromide
- (207) Septopal beads and chains
- (208) Sodium Arsenate
- (209) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
- (210) Solution of Nucleotides and Nucliosides
- (211) Specific Desensitizing Vaccine
- (212) Sterile Absorbable Haemostat for control of surgical vessel bleeding
- (213) Strontium SR-89 Chloride
- (214) Suxamethonium Chloride
- (215) Selenium-75
- (216) Teicoplanin
- (217) Tetrafosmin
- (218) Ticarcillin

- (219) Tranexamic Acid
- (220) Tocainide
- (221) Tri-iodothyronine
- (222) Triethylene Tetramine
- (223) Thrombokinase
- (224) Teniposide
- (225) Trans-1-diamino cyclohexane Oxalatoplatinum
- (226) Ticarcillin Disodium and Potassium Clavulanate combination
- (227) Vindesin Sulphate
- (228) X-ray diagnostic agents, the following:-
 - (a) Propylidone
 - (b) Ethyliodophenylundecylate
 - (c) Iodipammide methyl glucamine
 - (d) Lipidollutra fluid
 - (e) Patentblue
 - (f) Zalcitabine
- (229) Zoledronic Acid
- (230) Anti-Haemophilic Factors Concentrate (VIII and IX)

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

- (1) Streptomycin
- (2) Isoniazid
- (3) Thiacetazone
- (4) Ethambutol
- (5) Sodium PAS
- (6) Pyrazinamide
- (7) Dapsone
- (8) Clo- fazamine
- (9) Tetracycline Hydrochloride
- (10) Pilocarpine
- (11) Hydrocortisone
- (12) Idoxuridine
- (13) Acetazolamide
- (14) Atro- pine
- (15) Homatropn
- (16) Chloroquine
- (17) Amodiaquine
- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfametho pyrezine
- (21) Diethyl Carbamazine
- (22) Arteether or formulation of artemisinin.

List 3 [See Sl.No.257 of the SCHEDULE I]

- (A) (1) Braille writers and braille writing instruments
- (2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
- (3) Canes, Electronic aids like the Sonic Guide

- (4) Optical, Environmental Sensors
- (5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
- (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Com- passes and Spar Wheels
- (7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
- (8) Drafting, Drawing aids, tactile displays
- (9) Specially adapted clocks and watches
- (B) (1) Orthopaedic appliances falling under heading No. 90.21 of the First Schedule
- (2) Wheel chairs falling under heading No. 87.13 of the First Schedule
- (C) Artificial electronic larynx and spares thereof
- (D) Artificial electronic ear (Cochlear implant)
- (E) (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
- (2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
- (3) Braille paper
- (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
- (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detectbn appliance and white canes
- (6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
- (7) Assistive listening devices, audiometers
- (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
- (9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instru- ments and implants including bone cement.

SCHEDULE II – 6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1	01012100, 010129	Live horses
2	0202	Meat of bovine animals, frozen and put up in unit containers
3	0203	Meat of swine, frozen and put up in unit containers
4	0204	Meat of sheep or goats, frozen and put up in unit containers
5	0205	Meat of horses, asses, mules or hinnies, frozen and put up in unit containers
6	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses,

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		mules or hinnies, frozen and put up in unit containers
7	0207	Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers
8	0208	Other meat and edible meat offal, frozen and put up in unit containers
9	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers
10	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers
11	0210	Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers
12	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads
13	0406	Cheese
14	0801	Brazil nuts, dried, whether or not shelled or peeled
15	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.) [other than dried areca nuts]
16	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, dried
17	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8
18	1108	Starches; inulin
19	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
20	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
21	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
22	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
23	1505	Wool grease and fatty substances derived therefrom (including lanolin)
24	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
25	1516	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
26	1517	Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
27	1518	Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included
28	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
29	1602	Other prepared or preserved meat, meat offal or blood
30	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
31	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
32	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
33	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
34	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
35	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
36	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
37	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
38	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
39	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
40	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
41	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
42	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
43	2102	Yeasts and prepared baking powders
44	2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]	Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning
45	2106	Texturised vegetable proteins (soya bari) and Bari made of pulses

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		including mungodi
46	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form
47	2202 90 10	Soya milk drinks
48	2202 90 20	Fruit pulp or fruit juice based drinks
49	2202 90 90	Tender coconut water put up in unit container and bearing a registered brand name
50	2202 90 30	Beverages containing milk
51	2515 12 10	Marble and travertine blocks
52	2516	Granite blocks
53	28	Anaesthetics
54	28	Potassium Iodate
55	28	Steam
56	28	Micronutrients, which are covered under serial number 1(f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985
57	2801 20	Iodine
58	2847	Medicinal grade hydrogen peroxide
59	29	Gibberellic acid
60	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
61	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
62	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
63	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
64	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		for medical, surgical, dental or veterinary purposes
65	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives]
66	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
67	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
68	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
69	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, other than those which are clearly not to be used as fertilizers
70	3215	Fountain pen ink
71	3215	Ball pen ink
72	3306 10 10	Tooth powder
73	3307 41 00	Odoriferous preparations which operate by burning [other than agarbattis]
74	29, 30, 3302	Following goods namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil
75	3406	Candles, tapers and the like
76	3701	Photographic plates and film for x-ray for medical use
77	3705	Photographic plates and films, exposed and developed, other than cinematographic film
78	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films
79	3818	Silicon wafers
80	3822	All diagnostic kits and reagents
81	3926	Feeding bottles
82	3926	Plastic beads
83	4007	Latex Rubber Thread
84	4014	Nipples of feeding bottles

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
85	4015	Surgical rubber gloves or medical examination rubber gloves
86	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
87	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
88	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
89	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
90	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
91	4203	Gloves specially designed for use in sports
92	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues
93	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like
94	4405	Wood wool; wood flour
95	4406	Railway or tramway sleepers (cross-ties) of wood
96	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]
97	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
98	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
99	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		wood; boot or shoe lasts and trees, of wood
100	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
101	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
102	4501	Natural cork, raw or simply prepared
103	4601	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) of vegetable materials such as of Bamboo, of rattan, of Other Vegetable materials
104	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah
105	4701	Mechanical wood pulp
106	4702	Chemical wood pulp, dissolving grades
107	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
108	4704	Chemical wood pulp, sulphite, other than dissolving grades
109	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
110	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
111	4707	Recovered (waste and scrap) paper or paperboard
112	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard
113	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
114	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
115	4806 20 00	Greaseproof papers
116	4806 40 10	Glassine papers
117	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		impregnated, whether or not internally reinforced, in rolls or sheets
118	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803
119	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size
120	4811	Aseptic packaging paper
121	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
122	4819	Cartons, boxes and cases of corrugated paper or paper board
123	4820	Exercise book, graph book, & laboratory note book and notebooks
124	4823	Paper pulp moulded trays
125	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
126	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated
127	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing
128	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title
129	4908	Transfers (decalcomanias)
130	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
131	4910	Calendars of any kind, printed, including calendar blocks
132	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices
133	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool
134	5602	Felt, whether or not impregnated, coated, covered or laminated
135	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
136	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics
137	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread
138	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
139	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics
140	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
141	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included
142	5701	Carpets and other textile floor coverings, knotted, whether or not made up
143	5702	Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
144	5703	Carpets and other textile floor coverings, tufted, whether or not made up
145	5704	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up
146	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom
147	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806
148	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
149	5803	Gauze, other than narrow fabrics of heading 5806
150	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
151	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
152	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
153	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
154	5808	Braids in the piece; ornamental trimmings in the piece, without

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		embroidery, other than knitted or crocheted; tassels, pompons and similar articles
155	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
156	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
157	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810
158	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
159	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
160	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
161	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
162	5905	Textile wall coverings
163	5906	Rubberised textile fabrics, other than those of heading 5902
164	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
165	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
166	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
167	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material
168	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		(weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles
169	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece
170	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece
171	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece
172	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
173	6602	Walking-sticks, seat-sticks, whips, riding-crops and the like
174	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
175	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)
176	68	Sand lime bricks
177	6815	Fly ash bricks and fly ash blocks
178	7015 10	Glasses for corrective spectacles and flint buttons
179	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
180	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners
181	7317	Animal shoe nails
182	7319	Sewing needles
183	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
184	7323	Table, kitchen or other household articles of iron & steel; Utensils
185	7418	Table, kitchen or other household articles of copper; Utensils
186	7615	Table, kitchen or other household articles of aluminium; Utensils
187	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor
188	8214	Paper knives, Pencil sharpeners and blades therefor
189	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
190	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors
191	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
192	8413	Power driven pumps primarily designed for handling water, namely,

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps
193	8414 20 10	Bicycle pumps
194	8414 20 20	Other hand pumps
195	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps
196	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers
197	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437
198	8434	Milking machines and dairy machinery
199	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders
200	8452	Sewing machines
201	8479	Composting Machines
202	8517	Telephones for cellular networks or for other wireless networks
203	85	Parts for manufacture of Telephones for cellular networks or for other wireless networks
204	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.
205	8539	LED lamps
206	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles
207	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
208	8712	Bicycles and other cycles (including delivery tricycles), not motorised
209	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712
210	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
211	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
212	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
213	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device
214	9001	Contact lenses; Spectacle lenses
215	9002	Intraocular lens
216	9004	Spectacles, corrective
217	9017 20	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments
218	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		medical apparatus and sight-testing instruments
219	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
220	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
221	9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body
222	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
223	9404	Coir products [except coir mattresses]
224	9404	Products wholly made of quilted textile materials
225	9405, 9405 50 31	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof
226	9405	LED lights or fixtures including LED lamps
227	9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)
228	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
229	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]
230	9506	Sports goods other than articles and equipments for general physical exercise
231	9507	Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208) and similar hunting or shooting requisites
232	9608	Pens [other than Fountain pens, stylograph pens]
233	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
234	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof
235	9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material
236	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques
237	9702	Original engravings, prints and lithographs
238	9703	Original sculptures and statuary, in any material
239	9705	Collections and collectors' pieces of zoological, botanical,

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]
240	9706	Antiques of an age exceeding one hundred years
241	9804	Other Drugs and medicines intended for personal use
242	-	<p>Lottery run by State Governments</p> <p><i>Explanation 1.-</i> For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Kerala Goods and Services Tax Ordinance, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p><i>Explanation 2.-</i></p> <p>(1) "Lottery run by State Governments" means a lottery not allowed to be sold in any state other than the organising state.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.</p>

SCHEDULE III – 9%

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1	0402 91 10, 0402 99 20	Condensed milk
2	1107	Malt, whether or not roasted
3	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.
4	1404 90 10	Bidi wrapper leaves (tendu)
5	1404 90 50	Indian katha
6	1517 10	All goods i.e. Margarine, Linoxyn
7	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
8	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
9	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
10	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes
11	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]
12	1704	Sugar confectionery (excluding white chocolate and bubble / chewing

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		gum) [other than bura, batasha]
13	1901	Preparations suitable for infants or young children, put up for retail sale
14	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
15	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki]
16	1905 [other than 1905 32 11, 1905 90 40]	All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]
17	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate
18	2103 90 10	Curry paste
19	2103 90 30	Mayonnaise and salad dressings
20	2103 90 40	Mixed condiments and mixed seasoning
21	2104	Soups and broths and preparations therefor; homogenised composite food preparations
22	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
23	2106	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]
24	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
25	2207	Ethyl alcohol and other spirits, denatured, of any strength
26	2209	Vinegar and substitutes for vinegar obtained from acetic acid
27	2503 00 10	Sulphur recovered as by-product in refining of crude oil
28	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel
29	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds
30	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste
31	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
32	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
33	2710	Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than petrol, Diesel and ATF, not in GST]
34	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]
35	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
36	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
37	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
38	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
39	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods]
40	29	All organic chemicals other than giberellic acid
41	30	Nicotine polacrilex gum
42	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
43	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers
44	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers
45	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers
46	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)
47	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		substances (other than Enzymatic preparations for pre-tanning)
48	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
49	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
50	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
51	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined
52	3207	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry
53	3211 00 00	Prepared driers
54	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
55	3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid (Fountain pen ink and Ball pen ink)
56	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases
57	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]
58	3304 20 00	Kajal pencil sticks
59	3305 9011, 3305	Hair oil

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
	90 19	
60	3306 10 20	Dentifrices - Toothpaste
61	3401 [except 340130]	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap
62	3404	Artificial waxes and prepared waxes
63	3407	Preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
64	3501	Casein, caseinates and other casein derivatives; casein glues
65	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
66	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
67	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein
68	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
69	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
70	3507	Enzymes, prepared enzymes
71	3601	Propellant powders
72	3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators
73	3605	Matches (other than handmade safety matches [3605 00 10])
74	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)
75	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
76	3703	Photographic paper, paperboard and textiles, sensitised, unexposed
77	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed
78	3706	Photographic plates and films, exposed and developed, whether or not

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		incorporating sound track or consisting only of sound track, for feature films
79	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use
80	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
81	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
82	3803 00 00	Tall oil, whether or not refined
83	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates
84	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent
85	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
86	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
87	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products
88	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
89	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods
90	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber
91	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
92	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801
93	3817	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		heading 2707 or 2902
94	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]
95	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells
96	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols
97	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
98	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]
99	3826	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals
100	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms
101	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms
102	3915	Waste, parings and scrap, of plastics
103	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics
104	3917	Tubes, pipes and hoses, and fittings therefor, of plastics
105	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
106	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
107	3921	Other plates, sheets, film, foil and strip, of plastics
108	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
109	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
110	3925	Builder's wares of plastics, not elsewhere specified
111	3926	PVC Belt Conveyor, Plastic Tarpaulin
112	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)
113	4003	Reclaimed rubber in primary forms or in plates, sheets or strip
114	4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom
115	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
116	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
117	4007	Vulcanised rubber thread and cord, other than latex rubber thread
118	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
119	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
120	4010	Conveyor or transmission belts or belting, of vulcanised rubber
121	4011	Rear Tractor tyres and rear tractor tyre tubes
122	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]
123	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]
124	4202	School satchels and bags other than of leather or composition leather
125	4202 12 10	Toilet cases
126	4202 22 10	Hand bags and shopping bags, of artificial plastic material
127	4202 22 20	Hand bags and shopping bags, of cotton
128	4202 22 30	Hand bags and shopping bags, of jute
129	4202 22 40	Vanity bags
130	4202 29 10	Handbags of other materials excluding wicker work or basket work
131	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.
132	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		other materials) other than those of heading 4303
133	4304	Artificial fur and articles thereof
134	4403	Wood in the rough
135	4407	Wood sawn or chipped
136	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]
137	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed
138	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between
139	44 or any Chapter	Bamboo flooring tiles
140	4419	Tableware and Kitchenware of wood
141	4501	Waste cork; crushed, granulated or ground cork
142	4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
143	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
144	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
145	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets
146	4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)
147	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets
148	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic packaging paper]
149	4812	Filter blocks, slabs and plates, of paper pulp
150	4813	Cigarette paper, whether or not cut to size or in the form of booklets or

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		tubes
151	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes
152	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]
153	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres
154	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]
155	4821	Paper or paperboard labels of all kinds, whether or not printed
156	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
157	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper]
158	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
159	5402, 5404, 5406	All synthetic filament yarn such as nylon, polyester, acrylic, etc.
160	5403, 5405, 5406	All artificial filament yarn such as viscose rayon, Cuprammonium, etc.
161	5501, 5502	Synthetic or artificial filament tow
162	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres
163	5505	Waste of manmade fibres
164	5508	Sewing thread of manmade staple fibres
165	5509, 5510, 5511	Yarn of manmade staple fibres
166	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
167	6402	Other footwear with outer soles and uppers of rubber or plastics

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
168	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
169	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
170	6405	Other footwear
171	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof
172	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
173	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
174	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
175	6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed
176	6506	Other headgear, whether or not lined or trimmed
177	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
178	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials
179	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
180	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69
181	6810	Pre cast Concrete Pipes
182	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like
183	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths
184	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths
185	6906	Salt Glazed Stone Ware Pipes

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
186	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
187	6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]
188	7001	Cullet and other waste and scrap of glass; glass in the mass
189	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
190	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
191	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
192	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses
193	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
194	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter
195	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)
196	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
197	7202	Ferro-alloys
198	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms
199	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel
200	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel
201	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
202	7207	Semi-finished products of iron or non-alloy steel
203	7208 to 7212	All flat-rolled products of iron or non-alloy steel
204	7213 to 7215	All bars and rods, of iron or non-alloy steel
205	7216	Angles, shapes and sections of iron or non-alloy steel
206	7217	Wire of iron or non-alloy steel
207	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
208	7219, 7220	All flat-rolled products of stainless steel
209	7221, 7222	All bars and rods, of stainless steel
210	7223	Wire of stainless steel
211	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
212	7225, 7226	All flat-rolled products of other alloy steel
213	7227, 7228	All bars and rods of other alloy steel.
214	7229	Wire of other alloy steel
215	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel
216	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails
217	7303	Tubes, pipes and hollow profiles, of cast iron
218	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
219	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel
220	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
221	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
222	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]
223	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
224	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
225	7311	Containers for compressed or liquefied gas, of iron or steel
226	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
227	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
228	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
229	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90
230	7316	Anchors, grapnels and parts thereof, of iron or steel
231	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
232	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel
233	7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included
234	7320	Springs and leaves for springs, of iron and steel
235	7321	LPG stoves
236	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
237	7325	Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system
238	7326	Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal
239	7401	Copper mattes; cement copper (precipitated copper)
240	7402	Unrefined copper; copper anodes for electrolytic refining
241	7403	Refined copper and copper alloys, unwrought
242	7404	Copper waste and scrap
243	7405	Master alloys of copper
244	7406	Copper powders and flakes
245	7407	Copper bars, rods and profiles
246	7408	Copper wire
247	7409	Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm
248	7410	Copper foils

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
249	7411	Copper tubes and pipes
250	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
251	7413	Stranded wires and cables
252	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
253	7419 91 00	Metal castings
254	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
255	7502	Unwrought nickel
256	7503	Nickel waste and scrap
257	7504	Nickel powders and flakes
258	7505	Nickel bars, rods, profiles and wire
259	7506	Nickel plates, sheets, strip and foil
260	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
261	7508	Other articles of nickel
262	7601	Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods
263	7602	Aluminium waste and scrap
264	7603	Aluminium powders and flakes
265	7604	Aluminium bars, rods and profiles
266	7605	Aluminium wire
267	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm
268	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm
269	7608	Aluminium tubes and pipes
270	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
271	7610 [Except 7610 10 00]	Aluminium structures (excluding prefabricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures
272	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
273	7612	Aluminium casks, drums, cans, boxes, etc.
274	7613	Aluminium containers for compressed or liquefied gas
275	7614	Stranded wires and cables
276	7616	Other articles of aluminium

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
277	7801	Unwrought lead
278	7802	Lead waste and scrap
279	7804	Lead plates, sheets, strip and foil; lead powders and flakes
280	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)
281	7901	Unwrought zinc
282	7902	Zinc waste and scrap
283	7903	Zinc dust, powders and flakes
284	7904	Zinc bars, rods, profiles and wire
285	7905	Zinc plates, sheets, strip and foil
286	7907	Other articles of zinc including sanitary fixtures
287	8001	Unwrought tin
288	8002	Tin waste and scrap
289	8003	Tin bars, rods, profiles and wire
290	8007	Other articles of tin
291	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap
292	8113	Cermets and articles thereof, including waste and scrap
293	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
294	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
295	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
296	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks
297	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
298	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools
299	8208	Knives and cutting blades, for machines or for mechanical appliances
300	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets
301	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		the preparation, conditioning or serving of food or drink
302	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor
303	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal
304	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal
305	8307	Flexible tubing of base metal, with or without fittings
306	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal
307	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
308	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
309	8401	Nuclear reactors; machinery and apparatus for isotopes separation
310	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
311	8403	Central heating boilers other than those of heading 8402
312	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
313	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
314	8406	Steam turbines and other vapour turbines
315	8410	Hydraulic turbines, water wheels, and regulators therefor
316	8411	Turbo-jets, turbo-propellers and other gas turbines - turbo-jets
317	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]
318	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
319	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
320	8419 20	Medical, surgical or laboratory sterilisers
321	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor
322	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
323	8422 20 00, 8422 30 00, 8422 40 00, 8522 90 [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]
324	8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [other than electric or electronic weighing machinery]
325	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not charged]
326	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
327	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
328	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
329	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
330	8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils
331	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
332	8440	Book-binding machinery, including book-sewing machines
333	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
334	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
335	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of connecting to an

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than ink cartridges with or without print head assembly and ink spray nozzle]
336	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
337	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447
338	8446	Weaving machines (looms)
339	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
340	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
341	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
342	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
343	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
344	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
345	8455	Metal-rolling mills and rolls therefor
346	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
347	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
348	8458	Lathes (including turning centres) for removing metal
349	8459	Machine-tools (including way-type unit head machines) for drilling,

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
350	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
351	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included
352	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above
353	8463	Other machine-tools for working metal, or cermets, without removing material
354	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
355	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
356	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand
357	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
358	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances
359	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
360	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
361	8472	Perforating or stapling machines (staplers), pencil sharpening machines
362	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
363	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
364	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
365	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
366	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]
367	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
368	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
369	8482	Ball bearing, Roller Bearings
370	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories
371	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter
372	8501	Electric motors and generators (excluding generating sets)
373	8502	Electric generating sets and rotary converters
374	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502
375	8504	Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)
376	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads
377	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		dielectric loss
378	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets
379	8517	Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528
380	8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures [other than single loudspeakers, mounted in their enclosures]; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;
381	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
382	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37
383	8525	Closed-circuit television (CCTV)
384	8528	Computer monitors not exceeding 17 inches, Set top Box for Television (TV)
385	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)
386	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors
387	8534 00 00	Printed Circuits
388	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts
389	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537
390	8539	Electrical Filaments or discharge lamps
391	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)
392	8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals
393	8542	Electronic integrated circuits
394	8543	Electrical machines and apparatus, having individual functions, not

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		specified or included elsewhere in this Chapter
395	8544	Winding Wires; Coaxial cables; Optical Fiber
396	8545	Carbon electrodes
397	8546	Electrical insulators of any material
398	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter
399	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]
400	8703	Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.
401	8704	Refrigerated motor vehicles
402	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle
403	8715	Baby carriages and parts thereof
404	8801	Balloons and dirigibles, gliders and other non-powered aircraft
405	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof
406	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof
407	8908 00 00	Vessels and other floating structures for breaking up
408	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked
409	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]
410	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
411	9004	Spectacles [other than corrective]; goggles and the like, corrective, protective or other

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
412	9016	Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]
413	9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter
414	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
415	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments
416	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
417	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
418	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor
419	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
420	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
421	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
422	9032	Automatic regulating or controlling instruments and apparatus
423	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90
424	9103	Clocks with watch movements, excluding clocks of heading 9104
425	9105	Other clocks
426	9109	Clock movements, complete and assembled
427	9114	Other clock parts
428	9110	Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements
429	9112	Clock cases, and parts thereof

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
430	9301	Military weapons other than revolvers, pistols
431	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)
432	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307
433	9305	Parts and accessories of articles of headings 9301 to 9304
434	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads
435	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
436	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
437	9403	Bamboo furniture
438	9404	Coir mattresses, cotton pillows, mattress and quilts
439	9406	Prefabricated buildings
440	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
441	9506	Swimming pools and padding pools
442	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks
443	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]
444	9604 00 00	Hand sieves and hand riddles
445	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning
446	9607	Slide fasteners and parts thereof
447	9608	Fountain pens, stylograph pens and other pens
448	9610 00 00	Boards, with writing or drawing surface, whether or not framed
449	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes
450	9620 00 00	Monopods, bipods, tripods and similar articles

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
451	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: <ul style="list-style-type: none"> (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.
452	9802	Laboratory chemicals
453	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI

SCHEDULE IV – 14%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1	1703	Molasses
2	1704	Chewing gum / bubble gum and white chocolate, not containing cocoa
3	1804	Cocoa butter, fat and oil
4	1805	Cocoa powder, not containing added sugar or sweetening matter
5	1806	Chocolates and other food preparations containing cocoa
6	1901 90 [other than 1901 10, 1901 20 00]	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
7	1905 32	Waffles and wafers coated with chocolate or containing chocolate
8	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
9	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder
10	2106 90 20	Pan masala
11	2202 90 90	Other non-alcoholic beverages
12	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
13	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
14	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
15	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]
16	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
17	2516 12 00	Granite, other than blocks
18	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
19	2710	Avgas
20	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
21	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
22	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
23	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings
24	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like
25	3303	Perfumes and toilet waters
26	3304	Beauty or make-up preparations and preparations for the care of the

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]
27	3305 [other than 3305 9011, 3305 90 19]	All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirituous); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]
28	3306 [other than 3306 10 10, 3306 10 20]	Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than dentifrices in powder or paste form (tooth powder or toothpaste)]
29	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants
30	3401 30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
31	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401
32	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
33	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404
34	3407	Modelling pastes, including those put up for children's amusement
35	3602	Prepared explosives, other than propellant powders; such as Industrial explosives
36	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
373	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		refilling cigarette or similar lighters
38	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils
39	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
40	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
41	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
42	3820	Anti-freezing preparations and prepared de-icing fluids
43	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics
44	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics
45	3926 [other than 3926 40 11, 3926 90 10]	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and plastic tarpaulins]
46	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres]
47	4012	Retreaded or used tyres and flaps
48	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]
49	4016 [other than 4016 92 00]	Other articles of vulcanised rubber other than hard rubber (other than erasers)
50	4017	Hard rubber (for example ebonite) in all forms, including waste and scrap; articles of hard rubber
51	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
52	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, to-bacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than School satchels and bags other than of leather or

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		composition leather, Toilet cases, Hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, Vanity bags, Handbags of other materials excluding wicker work or basket work]
53	4203	Articles of apparel and clothing accessories, of leather or of composition leather
54	4205	Other articles of leather or of composition leather
55	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
56	4303	Articles of apparel, clothing accessories and other articles of furskin
57	4304	Articles of artificial fur
58	4410	Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
59	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
60	4412	Plywood, veneered panels and similar laminated wood
61	4413	Densified wood, in blocks, plates, strips, or profile shapes
62	4414	Wooden frames for paintings, photographs, mirrors or similar objects
63	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
64	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware
65	4814	Wall paper and similar wall coverings; window transparencies of paper
66	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit
67	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
68	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
69	6801	Setts, curbstones and flagstones, of natural stone (except slate)
70	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone
71	6803	Worked slate and articles of slate or of agglomerated slate
72	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
73	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood,

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		agglomerated with cement, plaster or other mineral binders
74	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented
75	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering
76	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
77	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
78	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
79	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included
80	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths
81	6904	Ceramic flooring blocks, support or filler tiles and the like
82	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
83	6906	Ceramic pipes, conduits, guttering and pipe fittings
84	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
85	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods
86	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
87	6913	Statuettes and other ornamental ceramic articles
88	6914	Other ceramic articles
89	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
90	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
91	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
92	7006 00 00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
93	7007	Safety glass, consisting of toughened (tempered) or laminated glass
94	7008	Multiple-walled insulating units of glass
95	7009	Glass mirrors, whether or not framed, including rear-view mirrors
96	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like
97	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
98	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms
99	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]
100	7321	Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel
101	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel
102	7324	Sanitary ware and parts thereof of iron and steel
103	7418	All goods other than utensils i.e. sanitary ware and parts thereof of copper
104	7419	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00
105	7610 10 00	Doors, windows and their frames and thresholds for doors
106	7615	All goods other than utensils i.e. sanitary ware and parts thereof
107	8212	Razors and razor blades (including razor blade blanks in strips)
108	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades thereof]
109	8302	Base metal mountings, fittings and similar articles suitable for furniture,

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal
110	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
111	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
112	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal
113	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405
114	8407	Spark-ignition reciprocating or rotary internal combustion piston engine
115	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
116	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
117	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30], concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]
118	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters
119	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
120	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
121	8419	Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semi-conductor devices, apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		LCD substratus [8419 89 70]; parts [8419 90]
122	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
123	8423	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds
124	8424	Fire extinguishers
125	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
126	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
127	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
128	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers
129	8443	Printers 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 printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle
130	8450	Household or laundry-type washing machines, including machines which both wash and dry
131	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines]
132	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines
133	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter
134	8479	Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]
135	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)
136	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
137	8504	Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]
138	8506	Primary cells and primary batteries
139	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)
140	8508	Vacuum cleaners
141	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508
142	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
143	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines
144	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
145	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
146	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545
147	8517	ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40]
148	8518	Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00]
149	8519	Sound recording or reproducing apparatus
150	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521
151	8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [other than CCTV]
152	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
153	8527	Reception apparatus for radio-broadcasting, whether or not combined,

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		in the same housing, with sound recording or reproducing apparatus or a clock
154	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 17 inches]
155	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
156	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
157	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530
158	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres optical fibres, bundles or cables
159	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517
160	8539	Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]
161	8544	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber]
162	8545	Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)
163	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material
164	8702	Motor vehicles for the transport of ten or more persons, including the driver
165	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
166	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
167	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)
168	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
169	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
170	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
171	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
172	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
173	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
174	8714	Parts and accessories of vehicles of headings 8711 and 8713
175	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
176	8802	Aircrafts for personal use
177	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
178	9004	Goggles
179	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
180	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
181	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
182	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
183	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
184	9011	Compound optical microscopes, including those for photomicrography cinemicrography or microprojection
185	9012	Microscopes other than optical microscopes; diffraction apparatus

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
186	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter
187	9014	Direction finding compasses; other navigational instruments and appliances
188	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
189	9016	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights
190	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for \ including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
191	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
192	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
193	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101
194	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
195	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders)
196	9107	Time switches with clock or watch movement or with synchronous motor
197	9108	Watch movements, complete and assembled
198	9110	Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements
199	9111	Watch cases and parts thereof
200	9112	Cases for other than clocks, and parts thereof
201	9113	Watch straps, watch bands and watch bracelets, and parts thereof
202	9114	Other watch parts
203	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
204	9202	Other string musical instruments (for example, guitars, violins, harps)
205	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		and mechanical street organs
206	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
207	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
208	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
209	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds
210	9302	Revolvers and pistols, other than those of heading 9303 or 9304
211	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof
212	9403	Other furniture [other than bamboo furniture] and parts thereof
213	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
214	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included
215	9504	Video games consoles and Machines
216	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
217	9506	Articles and equipment for general physical exercise, gymnastics, athletics
218	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]
219	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
220	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin
221	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		composing sticks
222	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks
223	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
224	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
225	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
226	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing
227	9804	All dutiable articles intended for personal use
228	-	<p>Lottery authorized by State Government</p> <p>Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Kerala Goods and Services Tax Ordinance, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p>Explanation 2.- (1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State other than the organising state also.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010</p>

SCHEDULE V – 1.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport
2	7102	Diamonds, whether or not worked, but not mounted or set [other than Non-Industrial Unworked or simply sawn, cleaved or bruted]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
3	7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]
4	7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]
5	7105	Dust and powder of natural or synthetic precious or semi-precious stones
6	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7	7107	Base metals clad with silver, not further worked than semi-manufactured
8	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
9	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
10	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
11	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
12	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.
13	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal
14	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
15	7115	Other articles of precious metal or of metal clad with precious metal
16	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
17	7117	Imitation jewellery
18	7118	Coin

SCHEDULE VI – 0.125%

S. No .	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1	7102	Diamonds, non-industrial unworked or simply sawn, cleaved or bruted
2	7103	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped
3	7104	Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped

Explanation. – For the purposes of this notification,-

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

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

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

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

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

By order of Governor,

MINHAJ ALAM
Secretary to Government

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per sub-section (1) of section 9 of the Kerala Goods and Services Tax Ordinance, 2017, subject to the provisions of sub-section (2) of the said section there shall be levied a tax called the Kerala Goods and Service Tax on all intra-state supplies of Goods or Services or both except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 of the said Ordinance at such rates, not exceeding twenty percent as may be notified by the Government on the recommendation of the Council

Accordingly Government of Kerala hereby notify the rates of State tax on intra-state supply of goods under section 9 of the Kerala Goods and Services Tax Ordinance, 2017.

This notification is intended to achieve the above object.