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കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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തിരുവനന്തപുരം,
ബുധൻ
Thiruvananthapuram,
Wednesday

2025 സെപ്റ്റംബർ 17
17th September 2025
1201 കന്നി 1
1st Kanni 1201
1947 ഭാദ്രം 26
26th Bhadra 1947

നമ്പർ
No. 3326

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.147/2025/TD. *Dated, Thiruvananthapuram, 17th September, 2025*
1st Kanni, 1201.

S. R. O. No. 1059/2025

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), and in supersession of the notification issued under G.O.(P) No. 62/2017/Taxes dated 30th June, 2017 and published as S.R.O. No.360/2017 in the Kerala Gazette Extraordinary No.1350 dated 30th June, 2017, except as respect

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things done or omitted to be done before such supersession, the Government of Kerala, on the recommendations of the Council, hereby notifies the rate of State tax of,-

i. 2.5 per cent. in respect of goods specified in Schedule I;

ii. 9 per cent. in respect of goods specified in Schedule II;

iii. 20 per cent. in respect of goods specified in Schedule III;

iv. 1.5 per cent. in respect of goods specified in Schedule IV;

v. 0.125 per cent. in respect of goods specified in Schedule V;

vi. 0.75 per cent. in respect of goods specified in Schedule VI, and

vii. 14 per cent in respect of goods specified in Schedule VII,

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

SCHEDULE I – 2.5%

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods
(1)	(2)	(3)
1.	0101 21 00, 0101 29	Live horses
2.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods, other than fresh or chilled, pre-packaged and labelled
3.	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods, other than fresh or chilled, pre-packaged and labelled
4.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including condensed milk
5.	0403	Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa; Pre-packaged and labelled Curd, Lassi and Butter milk
6.	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

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7.	0405	Butter and other fats and oils derived from milk, including ghee; dairy spreads
8.	0406	Cheese, other than chena or paneer
9.	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.
10.	0409	Natural honey, pre-packaged and labelled
11.	0410	Insects and other edible products of animal origin, not elsewhere specified or included
12.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
13.	0504	All goods, other than fresh or chilled, pre-packaged and labelled
14.	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
15.	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.
16.	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.
17.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
18.	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.
19.	07	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
20.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split pre-packaged and labelled; Guar gum refined split
21.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, pre-packaged and labelled
22.	0801	Cashew nuts, whether or not shelled or peeled, desiccated coconuts**;** Brazil nuts, dried, whether or not Shelled or Peeled

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23.	0802	Dried areca nuts, whether or not shelled or peeled; Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts, chestnuts (singhada), Walnuts, whether or not shelled
24.	0802, 0813	Chestnuts (singhada), dried whether or not shelled or peeled
25.	08	Dried makhana, whether or not shelled or peeled pre-packaged and labelled
26.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried
27.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried
28.	0806	Grapes, dried, and raisins
29.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
30.	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
31.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind]-
32.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
33.	0901	Coffee roasted, whether or not decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]
34.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
35.	0903	Maté
36.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
37.	0905	Vanilla
38.	0906	Cinnamon and cinnamon-tree flowers
39.	0907	Cloves (whole fruit, cloves and stems)
40.	0908	Nutmeg, mace and cardamoms
41.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]
42.	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

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43.	1001	Wheat and meslin, pre-packaged and labelled
44.	1002	Rye, pre-packaged and labelled
45.	1003	Barley, pre-packaged and labelled
46.	1004	Oats, pre-packaged and labelled
47.	1005	Maize (corn), pre-packaged and labelled
48.	1006	Rice, pre-packaged and labelled
49.	1007	Grain sorghum, pre-packaged and labelled
50.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi, pre-packaged and labelled
51.	1101	Wheat or meslin flour, pre-packaged and labelled
52.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc., pre-packaged and labelled
53.	1103	Cereal groats, meal and pellets, including suji and dalia, pre-packaged and labelled
54.	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)
55.	1105	Flour, meal, powder, flakes, granules and pellets of potatoes, pre-packaged and labelled
56.	1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal (HS 1106 10 10) and guar gum refined split (HS 0713)], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, pre-packaged and labelled
57.	1107	Malt, whether or not roasted
58.	1108	Starches; inulin
59.	1109 00 00	Wheat gluten, whether or not dried
60.	12	All goods other than of seed quality
61.	1201	Soya beans, whether or not broken other than of seed quality.
62.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.
63.	1203	Copra
64.	1204	Linseed, whether or not broken other than of seed quality.
65.	1205	Rape or colza seeds, whether or not broken other than of seed quality.
66.	1206	Sunflower seeds, whether or not broken other than of seed quality
67.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
68.	1208	Flour and meals of oil seeds or oleaginous fruits, other than

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		those of mustard
69.	1209	Tamarind seeds meant for any use other than sowing
70.	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin
71.	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
72.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included
73.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]; Compounded asafoetida commonly known as heeng
74.	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 including tamarind kernel powder
75.	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)
76.	1404 [other than 1404 90 40, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds, bidi wrapper leaves(tendu), Indian katha [other than betel leaves, coconut shell unworked]
77.	1404 or 3305	Mehendi paste in cones
78.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
79.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
80.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
81.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
82.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
83.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
84.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
85.	1508	Ground-nut oil and its fractions, whether or not refined, but not

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		chemically modified
86.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified
87.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
88.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
89.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
90.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
91.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
92.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
93.	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
94.	1516	Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
95.	1517	Margarine, linoxyn; Edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
96.	1518	Animal, vegetable or microbial fats and oils their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included
97.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
98.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
99.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
100.	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products
101.	1602	Other prepared or preserved meat, meat offal, blood or insects

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102.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
103.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
104.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
105.	1701	Cane or beet sugar and chemically pure sucrose, in solid form including refined sugar containing added flavouring or colouring matter, sugar cubes [other than jaggery of all types, khandsari sugar, rab]
106.	1701 or1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, Khandsari Sugar, Rab, pre-packaged and labelled
107.	1702 or 1704	Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa
108.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; caramel
109.	1703	Molasses
110.	1704	Sugar confectionary (including white chocolate), not containing cocoa, sugar boiled confectionary
111.	1801	Cocoa beans whole or broken, raw or roasted
112.	1802	Cocoa shells, husks, skins and other cocoa waste
113.	1803	Cocoa paste whether or not de-fatted
114.	1804	Cocoa butter, fat and oil
115.	1805	Cocoa powder, not containing added sugar or sweetening matter
116.	1806	Chocolates and other food preparations containing cocoa
117.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares
118.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled; 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

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119.	1902	Seviyan (vermicelli); 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
120.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms (sabudana)
121.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as murki, pre-packaged and labelled
122.	1904	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); Fortified Rice Kernel (FRK)
123.	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products; Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion; Extruded or expanded products, savoury or salted
124.	1905 40 00	Rusks, toasted bread and similar toasted products
125.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
126.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
127.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
128.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
129.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
130.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
131.	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
132.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared

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		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
133.	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
134.	2009 89 90	Tender coconut water, pre-packaged and labelled
135.	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
136.	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
137.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
138.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders
139.	2103	All goods, including sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard including Curry paste, mayonnaise and salad dressings
140.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
141.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
142.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters; Roasted Gram idli/dosa batter, chutney powder; Sweetmeats
143.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, whether or not pre-packaged and labelled
144.	2106 90 91	Diabetic foods
145.	2106 (other than 21069020)	Food preparations not elsewhere specified or included [other than pan masala]
146.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
147.	2201 90 10	Ice and snow
148.	2202 99	Plant-based milk drinks, ready for direct consumption as beverages
149.	2202 99 10	Soya milk drinks, whether or not sweetened or flavoured
150.	2202 99 20	Fruit pulp or fruit juice based drinks [other than

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		Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]
151.	2202 99 30	Beverages containing milk
152.	2207	Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)
153.	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
154.	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]
155.	2302	Rice bran (other than de-oiled rice bran)
156.	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
157.	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil
158.	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
159.	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake and de-oiled rice bran
160.	2307	Wine lees; argol
161.	2309	Fish soluble paste
162.	2401	Tobacco leave
163.	2502	Unroasted iron pyrites
164.	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
165.	2504	Natural graphite
166.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26
167.	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
168.	2507	Kaolin and other kaolinic clays, whether or not calcined
169.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths

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170.	2509	Chalk
171.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk
172.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816
173.	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
174.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated
175.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
176.	2515 [Except 2515 12 20, 2515 12 90] or 6802	Ecaussine and other calcareous monumental or building stone (other than marble and travertine), alabaster, other than mirror polished stone which is ready to use
177.	2515 11 00	Marble and travertine, crude or roughly trimmed
178.	2515 12 10	Marble and travertine blocks
179.	2516 [Except 2516 11 00, 25161200]	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
180.	2516 11 00	Granite crude or roughly trimmed
181.	2516	Granite blocks
182.	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; granules, chippings and powder, of stones heading 2515 or 2516 whether or not heat-treated
183.	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
184.	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
185.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders
186.	2521	Limestone flux; limestone and other calcareous stone, of a kind

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		used for the manufacture of lime or cement.
187.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825
188.	2524	Asbestos
189.	2525	Mica, including splitting; mica waste.
190.	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.
191.	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 H3BO3 (calculated on dry weight)
192.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar
193.	2530	Mineral substances not elsewhere specified or included
194.	2611	Tungsten ores and concentrates
195.	2612	Uranium or thorium ores and concentrates
196.	2613	Molybdenum ores and concentrates
197.	2614	Titanium ores and concentrates
198.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates
199.	2616	Precious metal ores and concentrates
200.	2617	Other ores and concentrates
201.	2618	Granulated slag (slag sand) from the manufacture of iron or steel
202.	2619	Linz-Donawitz (LD) Slag
203.	2621	Fly Ash
204.	27	Bio-gas
205.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
206.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
207.	2710	(a) Kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST iii. Marine Fuel 0.5% (FO)
208.	2711 12 00, 2711 13 00, 2711 19 10	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited
209.	2711 12 00 2711 13 00, 2711 19 10	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers

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210.	28	Thorium oxalate, Enriched KBF4 (enriched potassium fluroborate), Enriched elemental boron, Nuclear fuel
211.	28	Anaesthetics, Potassium Iodate, Iodine, Steam
212.	2804 40 10	Medical grade oxygen
213.	2805 11	Nuclear grade sodium
214.	2807	Sulphuric Acid
215.	2808	Nitric acid
216.	2809	Fertilizer grade phosphoric acid
217.	2814	Ammonia
218.	2845	Heavy water and other nuclear fuels
219.	2847	Medicinal grade hydrogen peroxide
220.	2853	Compressed air
221.	28 or 38	Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985
222.	29 or 3808 93	Gibberellic acid
223.	2906 11 10	Natural Menthol
224.	2906 11 10, 30, 3301	Following goods from Natural Menthol 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
225.	30	Insulin, Cyclosporin, Desferrioxamine injection or deferiprone, Oral re-hydration salts
226.	30 or any Chapter	All Drugs and medicines including their salts and esters and diagnostic test kits; formulations manufactured from bulk drugs [other than those specified at nil at S. No. 113 of notification issued under G.O.(P) No.142/2025/TD dated 17th September, 2025 and published as S.R.O. No.1058/2025 dated 17th September, 2025 in Kerala Gazette Extraordinary No. 3325 dated 17th September, 2025]
227.	30	Diagnostic kits for detection of all types of hepatitis
228.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems
229.	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia,

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		as the case may be, and sold under the name as specified in such books or pharmacopoeia
230.	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
231.	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; cell cultures whether or not modified
232.	3002, 3006	Animal or Human Blood Vaccines
233.	3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
234.	3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
235.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
236.	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); Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes
237.	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers pre-packaged and labelled
238.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers

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239.	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
240.	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
241.	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
242.	32	Wattle extract, quebracho extract, chestnut extract
243.	3202	Enzymatic preparations for pre-tanning
244.	3304	Talcum powder, Face powder
245.	3305	Hair oil, shampoo
246.	3306	Toothpaste
247.	3306 10 10	Tooth powder
248.	3306 20 00	Yarn used to clean between the teeth (Dental floss)
249.	3307	Shaving cream, shaving lotion, aftershave lotion
250.	3307 41 00	Agarbatti, lobhan, dhoop batti, dhoop, sambraani
251.	3401	Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes
252.	3402	Sulphonated castor oil, fish oil or sperm oil
253.	3406	Candles, tapers and the like
254.	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
255.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
256.	3605 00 10	All goods
257.	3701	Photographic plates and film for x-ray for medical use
258.	3705	Photographic plates and films, exposed and developed, other than cinematographic film
259.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films
260.	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluoresens

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		8 Beauveriabassiana 9 NPV of Helicoverpaarmigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogan
261.	3816	Dolomite ramming mix
262.	3818	Silicon wafers
263.	3822	All diagnostic kits or reagents including certified reference materials
264.	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel
265.	3926	Feeding bottles, Plastic beads
266.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
267.	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)
268.	4007	Latex Rubber Thread
269.	4011	Rear Tractor tyres and rear tractor tyre tubes
270.	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft
271.	4011 70 00	Tyre for tractors
272.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws
273.	4013 90 49	Tube for tractor tyres
274.	4014	Nipples of feeding bottles
275.	4015	Surgical rubber gloves or medical examination rubber gloves
276.	4016	Rubber bands
277.	4017	Waste or scrap of hard rubber
278.	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
279.	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
280.	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
281.	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
282.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
283.	4106	Tanned or crust hides and skins of other animals, without wool

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		or hair on, whether or not split, but not further prepared
284.	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
285.	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
286.	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
287.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
288.	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
289.	4202 22 20	Hand bags and shopping bags, of cotton
290.	4202 22 30	Hand bags and shopping bags, of jute
291.	4203	Gloves specially designed for use in sports
292.	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
293.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]
294.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
295.	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
296.	4405	Wood wool; wood flour
297.	4406	Railway or tramway sleepers (cross-ties) of wood
298.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood

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		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]
299.	4409	Bamboo flooring
300.	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
301.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
302.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
303.	4418	Bamboo wood building joinery
304.	4419	Tableware and Kitchenware of wood
305.	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
306.	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]
307.	4501	Natural cork, raw or simply prepared
308.	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
309.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
310.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
311.	4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
312.	4701	Mechanical wood pulp
313.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
314.	4704	Chemical wood pulp, sulphite, other than dissolving grades
315.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
316.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material

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317.	4707	Recovered waste or scrap of paper or paperboard
318.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
319.	39, 48	Paper Sacks/Bags and bio-degradable bags
320.	4801	Newsprint, in rolls or sheets
321.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
322.	4819 10, 4819 20	Cartons, boxes and cases of, - a. Corrugated paper or paper boards; or b. Non-corrugated paper or paper board
323.	4823	Paper pulp moulded trays; Kites, Paper mache articles
324.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
325.	5004 to 5006	Silk yarn
326.	5007	Woven fabrics of silk or of silk waste
327.	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool
328.	5105	Wool and fine or coarse animal hair, carded or combed
329.	5106 to 5110	Yarn of wool or of animal hair
330.	5111 to 5113	Woven fabrics of wool or of animal hair
331.	5201 to 5203	Cotton and Cotton waste
332.	5204	Cotton sewing thread, whether or not put up for retail sale
333.	5205 to 5207	Cotton yarn [other than khadi yarn]
334.	5208 to 5212	Woven fabrics of cotton
335.	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)
336.	5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)
337.	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)
338.	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 including coir pith compost pre-packaged and labelled
339.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
340.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
341.	5402, 5403, 5404, 5405, 5406	All goods including synthetic or artificial filament yarns
342.	5407, 5408	Woven fabrics of manmade textile materials
343.	5501, 5502	Synthetic or artificial filament tow
344.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres
345.	5505	Waste of manmade fibres

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346.	5508	Sewing thread of manmade staple fibres, whether or not put up for retail sale
347.	5509, 5510, 5511	Yarn of manmade staple fibres
348.	5512 to 5516	Woven fabrics of manmade staple fibres
349.	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool except cigarette filter rods
350.	5602	Felt, whether or not impregnated, coated, covered or laminated
351.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
352.	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
353.	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, including real zari thread (gold) and silver thread combined with textile thread, imitation zari thread or yarn known by any name in trade parlance
354.	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
355.	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 including jute twine, coir cordage or ropes
356.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
357.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included, products of coir
358.	5701	Carpets and other textile floor coverings, knotted, whether or not made up
359.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs
360.	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up
361.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
362.	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

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363.	5702, 5703, 5705	Coir mats, matting, floor covering and handloom durries
364.	5801	All goods
365.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
366.	5803	Gauze, other than narrow fabrics of heading 5806
367.	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
368.	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
369.	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
370.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
371.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles; saree fall
372.	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
373.	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, salma, dabka, chumki, gota, sitara, naqsi, kora, glass beads, badla, gizai
374.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like
375.	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
376.	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
377.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
378.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
379.	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
380.	5905	Textile wall coverings

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381.	5906	Rubberised textile fabrics, other than those of heading 5902
382.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
383.	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
384.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
385.	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
386.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines; Cotton fabrics and articles used in machinery and plant; Jute fabrics and articles used in machinery or plant; Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery; Straining cloth of a kind used in oil presses or the like, including that of human hair; Paper maker's felt, woven; Gaskets, washers, polishing discs and other machinery parts of textile articles
387.	60	Knitted or crocheted fabrics [All goods]
388.	61	Article of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs 2500 per piece
389.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per piece
390.	63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece
391.	6309 or 6310	Worn clothing and other worn articles; rags
392.	64	Footwear of sale value not exceeding Rs.2500 per pair
393.	6501	Textile caps
394.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics
395.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)

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396.	6602	Whips, riding-crops and the like
397.	6602 00 00	Walking-sticks including seat sticks
398.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
399.	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)
400.	68	Sand lime bricks or Stone inlay work
401.	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone
402.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
403.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
404.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
405.	6913	Statues and other ornamental articles
406.	7001	Cullet or other waste or scrap of glass
407.	7015 10	Glasses for corrective spectacles and flint buttons
408.	7018	Glass beads
409.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
410.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes
411.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium
412.	7317	Animal shoe nails
413.	7319	Sewing needles
414.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
415.	7321 or 8516	Solar cookers
416.	7323	Table, kitchen or other household articles of iron & steel; Utensils
417.	7418	Table, kitchen or other household articles of copper; Utensils
418.	7419 80 30	Brass Kerosene Pressure Stove
419.	7615	Table, kitchen or other household articles of aluminium; Utensils
420.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware
421.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors
422.	8407 10 00, 8411	Aircraft engines
423.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP

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424.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
425.	8413, 8413 91	Hand pumps and parts thereof
426.	8413 81 90	Hydraulic Pumps for tractors
427.	8414 20 20	Other hand pumps
428.	8419 12	Solar water heater and system
429.	8420	Hand operated rubber roller
430.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers
431.	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers
432.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]
433.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof
434.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts thereof
435.	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines
436.	8479	Composting Machines
437.	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels. Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification issued under G.O (P) No.72/2017/Taxes dated 30 th June 2017 and published as S.R.O No. 370/2017, in the Kerala Gazette Extraordinary, No 1360 dated the 30 th June, 2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies,

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		and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service
438.	8504	Charger or charging station for Electrically operated vehicles
439.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.
440.	87	Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology
441.	87	Electrically operated vehicles, including two and three wheeled electric vehicles. ***Explanation.-*** For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.
442.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
443.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle
444.	8708 10 10	Bumpers and parts thereof for tractors
445.	8708 30 00	Brakes assembly and its parts thereof for tractors
446.	8708 40 00	Gear boxes and parts thereof for tractors
447.	8708 50 00	Transaxles and its parts thereof for tractors
448.	8708 70 00	Road wheels and parts and accessories thereof for tractors
449.	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof
450.	8708 92 00	Silencer assembly for tractors and parts thereof
451.	8708 93 00	Clutch assembly and its parts thereof for tractors
452.	8708 94 00	Steering wheels and its parts thereof for tractor
453.	8708 99 00	Hydraulic and its parts thereof for tractors
454.	8708 99 00	Fender, Hood, Wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors.
455.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
456.	8712	Bicycles and other cycles (including delivery tricycles), not motorised
457.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
458.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of heading 8712
459.	8714 20	Parts and accessories of carriage for disabled persons
460.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes

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461.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
462.	88 or Any other Chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads
463.	8802	Other aircraft (for example, helicopters, aeroplanes), other than for personal use
464.	8806	Unmanned aircraft
465.	8807	Parts of goods of heading 8802 or 8806
466.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
467.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
468.	8904	Tugs and pusher craft
469.	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
470.	8906	Other vessels, including warships and lifeboats other than rowing boats
471.	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)
472.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907
473.	90	Coronary stents and coronary stent systems for use with cardiac catheters
474.	90 or any other Chapter	Artificial kidney
475.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
476.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device
477.	90 or any other Chapter	Parts of the following goods, namely: - (i) Crutches; (ii) Wheel chairs; (iii)Walking frames; (iv)Tricycles; (v)Braillers; and (vi) Artificial limbs
478.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 1 appended to this Schedule
479.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney
480.	9001	Contact lenses; Spectacle lenses
481.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
482.	9004	Spectacles, corrective (including goggles for correcting vision)
483.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro-medical apparatus and sight-testing instruments
484.	9019	Mechano-therapy appliances; massage apparatus; psychological

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		aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
485.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
486.	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]
487.	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 like
488.	9025	Thermometers for medical, surgical, dental or veterinary usage
489.	9027	Instruments and apparatus for medical, surgical, dental or veterinary uses, for physical or chemical analysis
490.	9403	Furniture wholly made of bamboo, cane or rattan
491.	9404	Coir products (except coir mattresses)
492.	9404	Products wholly made of quilted textile materials not exceeding Rs 2500 per piece
493.	9404	Cotton quilts of sale value not exceeding Rs. 2500 per piece
494.	9401 10 00	Aircraft seats
495.	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof
496.	9503	Toy balloons made of natural rubber latex
497.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
498.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. (other than Video game consoles and Machines)
499.	9506	Sports goods other than articles and equipment for general physical exercise
500.	9507	Fishing hooks
501.	9507	Fishing rods, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy birds (other than those of heading 9208 or 9705) and similar hunting or shooting requisites
502.	9601	Worked ivory, bone, tortoise shell, horn, antlers, corals, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)
503.	9603 [other than 9603 10	Broomsticks (other than brooms consisting of twigs or other

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	00]	vegetable materials bound together, with or without handles)
504.	9603 21 00	Tooth brushes including dental-plate brushes
505.	9607	Slide fasteners and parts thereof
506.	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
507.	9619 00 30, 9619 00 40, or 9619 00 90	All goods
508.	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, mosaics and similar decorative plaques
509.	9702	Original engravings, prints and lithographs
510.	9703	Original sculptures and statuary, in any material
511.	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
512.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest including numismatic coins
513.	9706	Antiques of an age exceeding one hundred years
514.	9804	All drugs or medicines including their salts and esters and diagnostic test kits and formulations intended for personal use [other than those specified at nil at S No.113 of notification issued under G.O.(P) No.142/2025/TD dated 17th September, 2025 and published as S.R.O. No.1058/2025 dated 17th September, 2025 in Kerala Gazette Extraordinary No. 3325 dated 17th September, 2025]
515.	Any chapter	Rosaries, prayer beads or Hawan samagri
516.	Any chapter	Biomass briquettes or solid bio fuel pellets

List 1 [See S. No. 478 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

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(6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses 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) Wheel chairs falling under heading No. 87.13 of the First Schedule
(2) Retro fitment kits for vehicles used by the disabled

(C) Artificial electronic larynx and spares thereof

(D) Artificial electronic ear (Cochlear implant)

(E) (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
(2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
(3) Braille paper
(4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
(5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
(6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
(7) Assistive listening devices, audiometers
(8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
(9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.

SCHEDULE II – 9 %

SL. No.	Chapter/Heading/Sub-Heading/Tariff item	Description of goods
(1)	(2)	(3)
1.	1702	Artificial honey, whether or not mixed with natural honey
2.	2207	Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or petroleum refineries for blending with motor spirit (petrol)]
3.	22071012	Spirits for industrial use
4.	2209	Vinegar and substitutes for vinegar obtained from acetic acid
5.	24041200	Products containing nicotine and intended for inhalation without combustion
6.	24049100, 24049200, 24049900	Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation

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7.	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
8.	2516 12 00	Granite, other than blocks
9.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
10.	2601	Iron ores and concentrates, including roasted iron pyrites
11.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
12.	2603	Copper ores and concentrates
13.	2604	Nickel ores and concentrates
14.	2605	Cobalt ores and concentrates
15.	2606	Aluminium ores and concentrates
16.	2607	Lead ores and concentrates
17.	2608	Zinc ores and concentrates
18.	2609	Tin ores and concentrates
19.	2610	Chromium ores and concentrates
20.	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag
21.	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds
22.	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]
23.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
24.	2702	Lignite, whether or not agglomerated, excluding jet
25.	2703	Peat (including peat litter), whether or not agglomerated
26.	2706	Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars
27.	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
28.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
29.	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; Avgas (other than kerosene PDS, petrol, diesel and ATF which are not in GST)

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30.	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]
31.	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
32.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
33.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
34.	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)
35.	28	All inorganic chemicals [other than those specified in notification issued under G.O.(P) No.142/2025/TD dated 17th September, 2025 and published as S.R.O. No.1058/2025 dated 17th September, 2025 in Kerala Gazette Extraordinary No. 3325 dated 17th September, 2025] or other schedules of this notification
36.	29	All organic chemicals other than giberellic acid
37.	2906 11 90	Goods other than Natural Menthol
38.	29061190, 30, 3301	Following goods made from other than natural menthol, 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
39.	3102	Mineral or chemical fertilisers, nitrogenous, which are clearly not to be used as fertilizers
40.	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers
41.	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers
42.	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

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43.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)
44.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)
45.	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
46.	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
47.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
48.	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
49.	3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes
50.	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
51.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
53.	3211 00 00	Prepared driers
54.	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
55.	3213	Artists', students' or signboard painters' colours, modifying tints,

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		amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings
56.	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
57.	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink
58.	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
59.	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 natural menthol and goods made from natural menthol i.e menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]
60.	3303	Perfumes and toilet waters
61.	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments) including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, kumkum, bindi, sindur, alta, talcum powder and face powder]
62.	3305	Preparations for use on the hair [other than mehendi paste in cones, hair oil, shampoo]
63.	3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders in individual retail packages [other than tooth powder, tooth paste and yarn used to clean between the teeth (dental floss)]
64.	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than shaving cream, shaving lotion and aftershave lotion]
65.	3307 41 00	Odoriferous preparations which operate by burning [other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani]

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66.	3401	Soap; organic surface-active products and preparations for use as soap, in the form of cakes, moulded pieces or shapes, whether or not containing soap[other than toilet soap in the form of bars, cakes, moulded pieces or shapes]; 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
67.	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]
68.	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
69.	3404	Artificial waxes and prepared waxes
70.	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
71.	3407	Modelling pastes, including those put up for children's amusement; Preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
72.	3501	Casein, caseinates and other casein derivatives; casein glues
73.	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
74.	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
75.	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

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76.	3507	Enzymes, prepared enzymes
77.	3601	Propellant powders
78.	3602	Prepared explosives, other than propellant powders, such as industrial explosives
79.	3603	Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators
80.	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
81.	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters
82.	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)
83.	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
84.	3703	Photographic paper, paperboard and textiles, sensitised, unexposed
85.	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed
86.	3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track
87.	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
88.	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
89.	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
90.	3803 00 00	Tall oil, whether or not refined
91.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803
92.	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
93.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums

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94.	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
95.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products [other than bio-pesticides mentioned against S. No. 260 of Schedule –I]
96.	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
97.	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
98.	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
99.	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
100.	3813	Preparations and charges for fire-extinguishers; charged fire extinguishing grenades
101.	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
102.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
103.	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801 [other than dolomite ramming mix]
104.	3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902
105.	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]
106.	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
107.	3820	Anti-freezing preparations and prepared de-icing fluids
108.	3821	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or

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		animal cells
109.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols
110.	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
111.	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.]
112.	3826	Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel)
113.	3827	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included
114.	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
115.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms
116.	3915	Waste, Parings and Scrap, of Plastics
117.	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
118.	3917	Tubes, pipes and hoses, and fittings therefor, of plastics
119.	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter
120.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
121.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
122.	3921	Other plates, sheets, film, foil and strip, of plastics
123.	3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics

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124.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics
125.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
126.	3925	Builders' ware of plastics, not elsewhere specified or included
127.	3926	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]
128.	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)
129.	4003	Reclaimed rubber in primary forms or in plates, sheets or strip
130.	4004	Powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)
131.	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
132.	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
133.	4007	Vulcanised rubber thread and cord, other than latex rubber thread
134.	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
135.	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
136.	4010	Conveyor or transmission belts or belting, of vulcanised rubber
137.	4011	New pneumatic tyres, of rubber (other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft)
138.	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber
139.	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)
140.	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]
141.	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]

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142.	4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]
143.	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
144.	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
145.	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, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]
146.	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]
147.	4205	Other articles of leather or of composition leather
148.	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
149.	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.
150.	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303
151.	4303	Articles of apparel, clothing accessories and other articles of furskin
152.	4304	Artificial fur and articles thereof
153.	4403	Wood in the rough
154.	4407	Wood sawn or chipped
155.	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]
156.	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-

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		jointed [other than bamboo flooring]
157.	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
158.	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
159.	4412	Plywood, veneered panels and similar laminated wood
160.	4413	Densified wood, in blocks, plates, strips, or profile shapes
161.	4414	Wooden frames for paintings, photographs, mirrors or similar objects
162.	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes [other than bamboo wood building joinery]
163.	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware
164.	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between; Bamboo flooring tiles
165.	4501	Waste cork; crushed, granulated or ground cork
166.	4702	Chemical wood pulp, dissolving grades
167.	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; [other than uncoated paper and paperboard for exercise book, graph book, laboratory note book and notebooks only]
168.	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
169.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
170.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
171.	4806	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets
172.	4806 20 00	Greaseproof papers
173.	4806 40 10	Glassine papers
174.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or

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		sheets
175.	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
176.	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
177.	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
178.	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
179.	4812	Filter blocks, slabs and plates, of paper pulp
180.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes
181.	4814	Wall paper and similar wall coverings; window transparencies of paper
182.	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
183.	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]
184.	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
185.	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board)
186.	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

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		paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]
187.	4821	Paper or paperboard labels of all kinds, whether or not printed
188.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
189.	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, Kites, Paper mache articles]
190.	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
191.	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips); Cheques, loose or in book form
192.	4908	Transfers (decalcomanias).
193.	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
194.	4910	Calendars of any kind, printed, including calendar blocks.
195.	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.
196.	5601 22 00	Cigarette Filter rods
197.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece
198.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece
199.	63 [other than 6309]	Other made-up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than worn clothing and other worn articles; rags]
200.	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods
201.	6305 32 00	Flexible intermediate bulk containers
202.	6401	Waterproof footwear with outer soles and uppers of rubber or of

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		plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
203.	6402	Other footwear with outer soles and uppers of rubber or plastics
204.	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
205.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
206.	6405	Other footwear
207.	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
208.	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 [other than textile caps]
209.	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
210.	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
211.	6505	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
212.	6506	Other headgear, whether or not lined or trimmed
213.	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
214.	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit
215.	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
216.	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
217.	6801	Setts, curbstones and flagstones, of natural stone (except slate)
218.	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 power, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]

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		[except the items covered in Sl. No. 176 in Schedule I]
219.	6803	Worked slate and articles of slate or of agglomerated slate
220.	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
221.	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
222.	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
223.	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
224.	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
225.	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented
226.	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced
227.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like
228.	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
229.	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
230.	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
231.	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 [other than Fly ash bricks Fly ash aggregates; Fly ash blocks]
232.	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous

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		earths
233.	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths
234.	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
235.	6904	Ceramic flooring blocks, support or filler tiles and the like
236.	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
237.	6906	Ceramic pipes, conduits, guttering and pipe fittings
238.	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
239.	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
240.	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
241.	6914	Other ceramic articles
242.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
243.	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
244.	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
245.	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
246.	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
247.	7007	Safety glass, consisting of toughened (tempered) or laminated glass
248.	7008	Multiple-walled insulating units of glass
249.	7009	Glass mirrors, whether or not framed, including rear-view mirrors
250.	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

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251.	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like
252.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
253.	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
254.	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
255.	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 small wares, 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
256.	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
257.	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
258.	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)
259.	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]
260.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
261.	7202	Ferro-alloys
262.	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
263.	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel
264.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel
265.	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
266.	7207	Semi-finished products of iron or non-alloy steel
267.	7208 to 7212	All flat-rolled products of iron or non-alloy steel
268.	7213 to 7215	All bars and rods, of iron or non-alloy steel
269.	7216	Angles, shapes and sections of iron or non-alloy steel

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270.	7217	Wire of iron or non-alloy steel
271.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
272.	7219, 7220	All flat-rolled products of stainless steel
273.	7221, 7222	All bars and rods, of stainless steel
274.	7223	Wire of stainless steel
275.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
276.	7225, 7226	All flat-rolled products of other alloy steel
277.	7227, 7228	All bars and rods of other alloy steel.
278.	7229	Wire of other alloy steel
279.	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
280.	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
281.	7303	Tubes, pipes and hollow profiles, of cast iron
282.	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
283.	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
284.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
285.	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
286.	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]
287.	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
288.	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-

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		insulated, but not fitted with mechanical or thermal equipment, other than Milk cans made of Iron or Steel
289.	7311	Containers for compressed or liquefied gas, of iron or steel
290.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
291.	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
292.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
293.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315 82, 7315 89, 7315 90
294.	7316	Anchors, grapnels and parts thereof, of iron or steel
295.	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
296.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel
297.	7319	Knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included
298.	7320	Springs and leaves for springs, of iron and steel
299.	7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves, wood burning stoves of iron or steel, and solar cookers]
300.	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
301.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel (other than Milk cans made of Iron or Steel)
302.	7323 9410	Ghamella
303.	7324	Sanitary ware and parts thereof, of iron and steel
304.	7325	Other cast articles of iron or steel
305.	7326	Other articles of iron or steel
306.	7401	Copper mattes; cement copper (precipitated copper)
307.	7402	Unrefined copper; copper anodes for electrolytic refining
308.	7403	Refined copper and copper alloys, unwrought

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309.	7404	Copper waste and scrap
310.	7405	Master alloys of copper
311.	7406	Copper powders and flakes
312.	7407	Copper bars, rods and profiles
313.	7408	Copper wire
314.	7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm
315.	7410	Copper foils
316.	7411	Copper tubes and pipes
317.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
318.	7413	Stranded wires and cables
319.	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
320.	7418	All goods (other than table, kitchen or other household articles of copper; Utensils)
321.	7419	Other articles of copper (other than Brass Kerosene Pressure Stove)
322.	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
323.	7502	Unwrought nickel
324.	7503	Nickel waste and scrap
325.	7504	Nickel powders and flakes
326.	7505	Nickel bars, rods, profiles and wire
327.	7506	Nickel plates, sheets, strip and foil
328.	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
329.	7508	Other articles of nickel
330.	7601	Unwrought Aluminium
331.	7602	Aluminium waste and scrap
332.	7603	Aluminium powders and flakes
333.	7604	Aluminium bars, rods and profiles
334.	7605	Aluminium wire
335.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm
336.	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
337.	7608	Aluminium tubes and pipes
338.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
339.	7610	Aluminium structures (excluding prefabricated buildings of

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		heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures
340.	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
341.	7612	Aluminium casks, drums, cans, boxes, etc., other than Milk cans made of Aluminium
342.	7613	Aluminium containers for compressed or liquefied gas
343.	7614	Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated
344.	7615	All goods (other than table, kitchen or other household articles, of aluminium; Utensils, Milk cans made of Aluminium)
345.	7616	Other articles of aluminium
346.	7801	Unwrought lead
347.	7802	Lead waste and scrap
348.	7804	Lead plates, sheets, strip and foil; lead powders and flakes
349.	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)
350.	7901	Unwrought zinc
351.	7902	Zinc waste and scrap
352.	7903	Zinc dust, powders and flakes
353.	7904	Zinc bars, rods, profiles and wire
354.	7905	Zinc plates, sheets, strip and foil
355.	7907	Other articles of zinc including sanitary fixtures
356.	8001	Unwrought tin
357.	8002	Tin waste and scrap
358.	8003	Tin bars, rods, profiles and wire
359.	8007	Other articles of tin
360.	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
361.	8113	Cermets and articles thereof, including waste and scrap
362.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
363.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools

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364.	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
365.	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
366.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
367.	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
368.	8208	Knives and cutting blades, for machines or for mechanical appliances
369.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets
370.	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
371.	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor
372.	8212	Razors and razor blades (including razor blade blanks in strips)
373.	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor
374.	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 pencil sharpeners]
375.	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
376.	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
377.	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal
378.	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
379.	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

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380.	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
381.	8307	Flexible tubing of base metal, with or without fittings
382.	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
383.	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
384.	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405
385.	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
386.	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
387.	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps
388.	8401	Nuclear reactors; machinery and apparatus for isotopes separation
389.	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
390.	8403	Central heating boilers other than those of heading 8402
391.	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
392.	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
393.	8406	Steam turbines and other vapour turbines
394.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]
395.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)

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396.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
397.	8410	Hydraulic turbines, water wheels, and regulators therefor
398.	8411	Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]
399.	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]
400.	8413	(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps]; 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]
401.	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; Gas-tight biological safety cabinets, whether or not fitted with filters[other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]
402.	8414 20 10	Bicycles pumps
403.	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps
404.	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
405.	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
406.	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
407.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
408.	8419 [other than 8419 12]	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than

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		Solar water heater and system]
409.	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]
410.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
411.	8422	Dish washing machines, household [8422 11 00] and other [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
412.	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
413.	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]
414.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
415.	8426	Ship’s derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
416.	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
417.	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
418.	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
419.	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile-extractors; snow-ploughs and snow-blowers
420.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
421.	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
422.	8434	Milking machines and dairy machinery

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423.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
424.	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
425.	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 or microbial fats or oils
426.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
427.	8440	Book-binding machinery, including book-sewing machines
428.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
429.	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)
430.	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof
431.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
432.	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
433.	8446	Weaving machines (looms)
434.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
435.	8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (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)
436.	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

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437.	8450	Household or laundry-type washing machines, including machines which both wash and dry
438.	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
439.	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
440.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
441.	8455	Metal-rolling mills and rolls therefor
442.	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
443.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
444.	8458	Lathes (including turning centres) for removing metal
445.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
446.	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
447.	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
448.	8462	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); Machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); Presses for working metal or metal carbides, not specified above
449.	8463	Other machine-tools for working metal, or cermets, without removing material

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450.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
451.	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
452.	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
453.	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
454.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances
455.	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
456.	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
457.	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]
458.	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
459.	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
460.	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
461.	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines

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462.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
463.	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter
464.	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]
465.	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
466.	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
467.	8482	Ball bearing, Roller Bearings
468.	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)
469.	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
470.	8485	Machines for Additive Manufacturing
471.	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 11(C) to this Chapter; parts and accessories
472.	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter
473.	84 or 85	E-waste *Explanation.*- For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer
474.	8501	Electric motors and generators (excluding generating sets)
475.	8502	Electric generating sets and rotary converters
476.	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502

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477.	8504	Electrical transformers, static converters (for example, rectifiers) and inductors other than charger or charging station for Electrically operated vehicles
478.	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
479.	8506	Primary cells and primary batteries
480.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)
481.	8508	Vacuum cleaners
482.	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508
483.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
484.	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
485.	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
486.	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
487.	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss
488.	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
489.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hairdressing 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 [other than solar cookers]; electric heating resistors, other than those of heading 8545

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490.	8517	All goods
491.	8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set
492.	8519	Sound recording or reproducing apparatus
493.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
494.	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521
495.	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
496.	8524	Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens
497.	8525	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders [other than two-way radio (Walkie talkie) used by defense, police and paramilitary forces, etc.]
498.	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
499.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
500.	8528	Television set (including LCD or LED television), Computer Monitors, Set top Box for Television; monitors and projectors, not incorporating television reception apparatus, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus
501.	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
502.	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)
503.	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
504.	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)
505.	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors

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506.	8534 00 00	Printed Circuits
507.	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
508.	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, lampholders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts: connectors for optical fibres, optical fibre bundles or cables
509.	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
510.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537
511.	8539	Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps
512.	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)
513.	8541	Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); mounted piezo-electric crystals
514.	8542	Electronic integrated circuits
515.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter
516.	8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors
517.	8545	Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes
518.	8546	Electrical insulators of any material
519.	8547	Insulating fittings for electrical machines, appliances or equipment,

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		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
520.	8548 00 00	Electrical parts of machinery or apparatus, not specified or included elsewhere in Chapter 85
521.	8549	Electrical and electronic waste and scrap
522.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.
523.	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof
524.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.
525.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
526.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
527.	8606	Railway or tramway goods vans and wagons, not self-propelled
528.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.
529.	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.
530.	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]
531.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc
532.	8702	Motor vehicles for the transport of ten or more persons, including the driver [including buses for use in public transport, which exclusively run on Bio-fuels]
533.	8702 or 8703	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles
534.	8703 21 or 8703 22	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm ***Explanation.***- For the purposes of this entry, the specification of

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		the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.
535.	8703 31	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm ***Explanation.***- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.
536.	8703	Following motor vehicles of length not exceeding 4000 mm, namely: - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department
537.	8703	Three wheeled vehicles
538.	8703 40, 8703 60	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; a. Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles b. Three wheeled vehicles c. Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm *Explanation*.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under
539.	8703 50, 8703 70	Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm

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		Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under
540.	8704	Motor vehicles for the transport of goods, including Refrigerated motor vehicles
541.	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)
542.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
543.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
544.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
545.	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
546.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor not exceeding 350 cc, with or without side-cars; side-cars
547.	8714	Parts and accessories of vehicles of heading 8711
548.	8715	Baby carriages and parts thereof
549.	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]
550.	8801	Balloons and dirigibles, gliders and other non-powered aircraft
551.	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof
552.	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof
553.	8807	Parts of goods of heading 8801
554.	8903	Rowing boats and canoes
555.	8908 00 00	Vessels and other floating structures for breaking up
556.	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
557.	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

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		intraocular lens]
558.	9004	Spectacles [other than corrective]; Goggles [other than corrective]
559.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
560.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
561.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
562.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
563.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
564.	9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection
565.	9012	Microscopes other than optical microscopes; diffraction apparatus
566.	9013	Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter
567.	9014	Direction finding compasses; other navigational instruments and appliances
568.	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
569.	9016	Balances of a sensitivity of 5 cg or better, with or without weights
570.	9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter
571.	9022	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like
572.	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
573.	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)

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574.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments [other than thermometers for medical, surgical, dental or veterinary usage]
575.	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
576.	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 [other than instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis]
577.	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor
578.	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
579.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
580.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
581.	9032	Automatic regulating or controlling instruments and apparatus
582.	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90
583.	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
584.	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101
585.	9103	Clocks with watch movements, excluding clocks of heading 9104
586.	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
587.	9105	Other clocks
588.	9106	Time of day recording apparatus and apparatus for measuring,

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		recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)
589.	9107	Time switches with clock or watch movement or with synchronous motor
590.	9108	Watch movements, complete and assembled
591.	9109	Clock movements, complete and assembled
592.	9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements
593.	9111	Watch cases and parts thereof
594.	9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof
595.	9113	Watch straps, watch bands and watch bracelets, and parts thereof
596.	9114	Other clock or watch parts
597.	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
598.	9202	Other string musical instruments (for example, guitars, violins, harps)
599.	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
600.	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
601.	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
602.	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
603.	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
604.	9301	Military weapons other than revolvers, pistols
605.	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)
606.	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307
607.	9305	Parts and accessories of articles of headings 9301 to 9304

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608.	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
609.	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
610.	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof, including seats of a kind used for motor vehicles, other than seats of a kind used for aircraft
611.	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
612.	9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof
613.	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 [other than coir products (except coir mattresses), products wholly made of quilted textile materials not exceeding Rs. 2500 per piece and cotton quilts not exceeding Rs. 2500 per piece]
614.	9405	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof
615.	9406	Prefabricated buildings
616.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
617.	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.
618.	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
619.	9506	Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]

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620.	9508	Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres
621.	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
622.	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
623.	9603 [other than 9603 10 00 and 9603 21 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, and tooth brushes including dental-plate brushes]
624.	9604 00 00	Hand sieves and hand riddles
625.	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning
626.	9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609
627.	9610 00 00	Boards, with writing or drawing surface, whether or not framed
628.	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
629.	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
630.	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks
631.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
632.	9617	Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners
633.	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing

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634.	9620 00 00	Monopods, bipods, tripods and similar articles
635.	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.
636.	9802	Laboratory chemicals
637.	Any Chapter	Permanent transfer of Intellectual Property (IP) right
638.	Any chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub- section 4 of section 9 of the Central Goods and Services Tax Act, 2017 (20 of 2017), as prescribed in notification G.O.(P) No.59/2019/Taxes dated 30th March 2019 and published as S.R.O. No.249/2019 dated 30th March 2019 in Kerala Gazette Extraordinary No 875 dated 30th March 2019 *Explanation*.- For the purpose of this entry,– (i) the term "promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP). (iii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (iv) "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all

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		the apartments in the REP. (v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.
639.	Any Chapter	Goods which are not specified in Schedule I, III, IV, V, VI or VII
640.	9804	All dutiable articles intended for personal use

SCHEDULE III– 20%

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	2202 10	All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured
2.	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than those specified in Schedule I of this notification]
3.	2202 99 90	Caffeinated Beverages
4.	2202	Carbonated beverages of fruit drink or carbonated beverages with fruit juice
5.	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, but excluding the goods mentioned against S. Nos., 533, 534, 535, 536, 537, 538 and 539 of Schedule II.
6.	8703 40, 8703 60	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm *Explanation*.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.
7.	8703 50, 8703 70	Motor vehicles with both compression- ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500 cc or of length exceeding 4000 mm *Explanation*.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.

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8.	8711	Motorcycles of engine capacity exceeding 350 cc
9.	8802	Aircrafts for personal use
10.	8903	Yachts and other vessels for pleasure or sports
11.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
12.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
13.	Any Chapter	Specified actionable claim; Explanation: "specified actionable claim" as defined in section 2(102A) of the CGST Act, 2017 means the actionable claim involved in or by way of – (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;

SCHEDULE IV– 1.5%

Sl. 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.	7105	Dust and powder of natural or synthetic precious or semi-precious stones
3.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
4.	7107	Base metals clad with silver, not further worked than semi-manufactured
5.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
6.	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
7.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
8.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
9.	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious

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		metal compounds, of a kind used principally for the recovery of precious metal.
10.	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal
11.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
12.	7115	Other articles of precious metal or of metal clad with precious metal
13.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
14.	7117	Imitation jewellery [other than bangles of lac/shellac]
15.	7118	Coin

SCHEDULE V – 0.125%

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Rough diamonds or simply sawn diamonds, industrial or non-industrial
2.	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
3.	7104	Synthetic or reconstructed precious or semi-precious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped

SCHEDULE VI – 0.75%

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

SCHEDULE VII – 14%

Sl.	Chapter / Heading	Description of Goods

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No.	/ Sub-heading / Tariff item	
(1)	(2)	(3)
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (including biris)
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

Explanation.— For the purposes of this notification,—

(a) the expressions, -

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

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

(b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 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;

(c) the words and expressions used and not defined in this notification, but defined in the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) and the Integrated Goods and

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Services Tax Act, 2017 (Central Act No. 13 of 2017) shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

By order of the Governor,
K.R. JYOTHILAL,
Additional Chief Secretary to Government.

Explanatory Note

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

The Government of Kerala, on the recommendation of the 56th Council meeting have decided to issue notification superseding the notification issued under G.O.(P) No. 62/2017/Taxes dated 30th June, 2017 and published as S.R.O. No.360/2017 in the Kerala Gazette Extraordinary No.1350 dated 30th June, 2017.

The notification is intended to achieve the above object.

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