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Taxes (B) Department

Notification

G.O.(P) No. 4/2006/TD

Dated, Thiruvananthapuram, 21 January 2006

SRO No 82/2006. In exercise of the powers conferred by clause (d) of sub section (1) of section 6 of the Kerala Value Added Tax Act, 2003,(30 of 2004) the Government of Kerala hereby notify a list of goods taxable at the rate of 12.5 %, namely :-

**LIST OF GOODS**

<b>Sl.No</b>	<b>Description of goods</b>	<b>HSN Code</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
<b>1</b>	<b>Abrasives including grinding stones, abrasive sheets, wheels, sections, sand paper, emery paper, emery cloth, emery powder, emery paste, water paper and the like</b>	
	(1) Grinding stones	
	(a) Millstones, and grindstones for milling, grinding or pulping	6804.10.00
	(b) Other millstones, grindstones and wheels of agglomerated synthetic or natural diamond	6804.21
	(2) Other millstones, grindstones and wheels of other agglomerated abrasives or of ceramics	
	(a) Grinding wheels of synthetic abrasive	6804.22.10
	(b) Grinding wheels of other materials	6804.22.20
	(c ) Grinding wheels made of natural stone	6804.23.10
	(d) Polishing stones	6804.30.10
	(e) Sharpening stones	6804.30.20
	(3) Abrasive cloth	6805.10.10
	(4) Emery or corundum coated paper	6805.20.10
	(5) Flint coated paper	6805.20.20
	(6) Glass or sand coated paper	6805.20.30
	(7) Other abrasive paper	6805.20.40
	(8) Natural abrasives	
	(a) Emery	2513.20.10
	(b) Natural corundum	2513.20.20
	(c ) Natural garnet	2513.20.30
	(d) Other natural abrasives	2513.20.90
<b>2</b>	<b>Absolute alcohol, rectified spirit, neutral spirit and denatured spirit</b>	
	(1) Rectified spirit	

(1)	(2)	(3)
	(a) Concentrates of alcoholic beverages	2207.10.11
	(b) Other rectified spirit	2207.10.19
	(2) Absolute alcohol and neutral spirit	NA
	(3) Other	2207.10.90
<b>3</b>	<b>Adhesive of all kinds including gum, glue, adhesive solution, liquid M-seal epoxy, and adhesive tapes, other than those specified elsewhere in this list or in any of the schedules.</b>	
	(1) Gum	
	(a) Asian gum	1301.90.11
	(b ) African gum	1301.90.12
	(c) Mastic gum	1301.90.33
	(d) Xanthium gum	1301.90.34
	(2) Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg	3506.10.00
	(3) Adhesives based on phenol formaldehyde (PF) , urea formaldehyde (UF) and polyvinyl alcohol (PVA)	3506.91.10
	(4) Synthetic glue with phenol urea /cresol (with formaldehyde) as the main component	3506.99.10
	(5) Prepared glues and prepared adhesives based on starch, gum, latex, phenol formaldehyde, urea formaldehyde and polyvinyl alcohol not elsewhere specified or included	3506.99.91
	(6) Glues derived from bones, hides and similar items fish glues	3503.00.30
	(7) Glues based on starches, or on dextrans or other modified starches	3505.20.00
	(8) Adhesive solution, Liquid M-seal epoxy and other adhesives and glues	NA
<b>4</b>	<b>Aero planes and other aircrafts including helicopters and all kinds of parachutes, dirigibles, all kinds of gliders, all types of flying machines, aircrafts launching gear, parts and accessories thereof</b>	
	(1) Gliders and hang gliders	8801.10.00
	(2) Balloons	8801.90.10
	(3) Helicopters	
	(a) of an unladen weight not exceeding 2000kg	8802.11.00
	(b) of an unladen weight exceeding 2000kg	8802.12.00
	(4) Aero planes and other aircrafts	
	(a) of an unladen weight not exceeding 2000kg	8802.20.00
	(b) of an unladen weight exceeding 2000kg but not more than 15,000kg	8802.30.00
	(c ) of an unladen weight exceeding 15,000 kg	8802.40.00
	(5) Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	8802.60.00
	(6) Parts of goods of heading 8801 or 8802	8803
	(7) Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof	8804.00.10
	(8) Rotochutes; parts and accessories thereof	8804.00.20
	(9) Aircraft launching gear	8805.10.10
	(10) Deck arrestor or similar gear	8805.10.20
	(11) Part of aircraft launching gear and deck arrestor or similar gear	8805.10.30
	(12) Air combat simulators and parts thereof	8805.21.00

(1)	(2)	(3)
5	<b>Air conditioning plants, air conditioners and other air conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments; Refrigeration plants, and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee coolers, walk-in-coolers; Cold storage plants and equipments including refrigeration materials like polystyrene and polyurethane foam materials used in refrigerators and cold storage equipments; Water cooler cum heater units; Parts and accessories of items above</b>	
	(1) Air conditioning machines, comprising a motor driven fans and elements for changing the temperature and humidity , including those machines in which the humidity cannot be separately regulated	
	(a) Window or wall types, self contained or "split system"	8415.10.00
	(b) Parts	8415.90.00
	(2) Gas compressors of a kind used in air conditioning equipment	8414.80.11
	(3) Refrigerators, freezers and other refrigerating or freezing equipment , electric or other, heat pumps other than air conditioning machines of heading 8415	8418
	(4) Water cooler	8418.69.20
	(5) Coffee coolers	NA
	(6) Walk-in-cooler and its parts	NA
6	<b>Air purifiers, cupboard fresheners and deodorizers, whether odourless or with odour</b>	
	(1) Air purifiers	8421.39.20
	(2) Preparations for perfuming or deodorizing rooms	3307.49.00
7	<b>Apparatus for making coffee under pressure, commonly known as espresso.</b>	8516.71.00
8	<b>Arms, ammunitions and explosives of all kinds including (i) rifles, revolvers, pistols and bayonets, truncheons and ammunition used therewith (ii) Hand grenades; (iii) Air guns, air rifles and pellets used therewith, (iv) gelatin sticks, RDX, gun powder, detonators caps, igniters, electric detonators, fuses and other blasting powder and the like</b>	
	(1) Military weapons other than revolvers, pistols and the arms of heading 9307	9301
	(2) Revolvers and pistols, other than those of heading 9303 or 9304	9302.00.00
	(3) Other firearms and similar devices which operate by the firing of an explosive charge (for eg; sporting shot guns and rifles, muzzle-loading fire arms , 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)	9303
	(4) Other arms (for e.g.; spring, air or gas guns and pistols , truncheons), excluding those of heading 9307	9304.00.00
	(5) Bombs, grenades, torpedoes, mines , missiles and similar munitions of war and parts thereof ; cartridges and other ammunition and projectiles and parts thereof , including short and cartridge wads	9306
	(6) Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefore	9307.00.00
	(7) Propellant powders	
	(a) Blasting powders	3601.00.10
	(b) Gun powder	3601.00.20
	(c ) Other	3601.00.90

(1)	(2)	(3)
	(8) Safety fuses; detonating fuses; percussion or detonating caps; igniters, electric detonators	
	(a) Safety fuses	
	(i) for mine blasting	3603.00.11
	(ii) Other	3603.00.19
	(iii) detonating fuses	3603.00.20
	(b) Percussion and detonating caps	
	(i) Non-ordnance	3603.00.31
	(ii) Other	3603.00.39
	(c) Igniters	
	(i) Non-ordnance	3603.00.41
	(ii) Other	3603.00.49
	(d) Electric detonators	
	(i) Containing explosives electrically ignited , non-ordnance	3603.00.51
	(ii) Other	3603.00.59
<b>9</b>	<b>Artificial flowers, foliage and fruit and parts thereof ; articles made of artificial flowers, foliage or fruit</b>	6702
<b>10</b>	<b>Asbestos, sheets and products, cement products including products in combination with other materials not elsewhere mentioned in this Schedule; Articles of plaster</b>	
	(1) Asbestos	2524.00
	(2) Articles of asbestos-cement, of cellulose fibre cement or the like	
	(a) corrugated sheets	6811.10.00
	(b) asbestos-cement sheets	6811.20.10
	(c ) other articles other than heading of 6811.30.10	6811.90.00
	(3) Articles of cement, of concrete or of artificial stone, whether or not reinforced	
	(a)pre-fabricated structural components for building or civil engineering	6810.91.00
	(b) concrete boulders	6810.99.10
	(4) 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	6808.00.00
	(5) 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	6812
	(6) 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 textile or other materials	6813
	(7) Articles of plaster or of compositions based on plaster	6809
<b>11</b>	<b>Bakery products including biscuits of all varieties, cakes, pastries, pizza bread, sold under brand name registered under the Trade Marks Act, 1999</b>	
	(1) Crisp bread	1905.10.00
	(2) Ginger bread	1905.20.00
	(3) Sweet biscuits	1905.31.00
	(4) Wafers coated with chocolate or containing chocolate	1905.32.11
	(5) Other wafers	1905.32.19

(1)	(2)	(3)
	(6) Rusks, toasted bread and similar toasted products	1905.40.00
	(7) Pastries and cakes	1905.90.10
	(8) Biscuits sold under brand name, registered under the trade (branded)	NA
	(9) Pizza bread	NA
<b>12</b>	<b>Batteries and parts thereof, dry cells, button cells, parts and accessories thereof including zinc calottes and carbon rods</b>	
	(1) Primary cells and primary batteries	
	(a) Manganese dioxide	8506.10.00
	(b) Mercuric oxide	8506.30.00
	(c ) Silver oxide	8506.40.00
	(d) Lithium	8506.50.00
	(e) Air-zinc	8506.60.00
	(f) Button cells	8506.80.10
	(g) Other	8506.80.90
	(2) Parts	8506.90.00
<b>13</b>	<b>Bedding and Furnishing Articles</b>	
	(1) Drapes and interior blinds; Shower Curtain or bed valances	6303
	(2) silk belt, knitted or crocheted	6304.91.10
	(3) woolen cushion cover, knitted or crocheted	6304.91.20
	(4) Silk cushion covers not knitted or crocheted	6304.99.10
	(5) Mattress supports; articles of bedding and similar furnishing ( for example, mattresses, quilts , elder downs , cushions, pouffes, and pillows) fitted with springs or stuffed of internally fitted with any material or of cellular rubber or plastics , whether or not covered.	
	(a) Mattress supports	9404.10.00
	(b) Mattresses of rubber	9404.21.10
	(c ) Mattresses of plastic	9404.21.90
	(d) Mattresses of other materials	9404.29
	(e) Sleeping bags	9404.30
	(f) Other articles of bedding including quilts	9404.90
	(6) Rubber cushion	4016.99.50
	(7) Pneumatic mattresses of cotton	6306.41.00
	(8) Pneumatic mattresses of other materials	6306.49.00
	(9) Air mattresses of rubber	4016.95.10
	(10) Pillows and pouffes	9404-90.99
<b>14</b>	<b>Binoculars, monocular, opera glasses, optical telescope, astronomical instruments, microscopes, &amp; optical lenses other than lenses for spectacles.</b>	
	(1) Binoculars and opera glasses	9005.10.00
	(2) Monocular	9005.80.10
	(3) Optical telescope	9005.80.90
	(4) Astronomical instruments	9005.80.20
	(5) Optical lenses other than spectacle lenses	9002.90.00
	(6) Parts and accessories (including lenses and mountings)	9005.90
<b>15</b>	<b>Bulldozers, excavators, earthmovers, dumpers, dippers, pipe-layers, scrappers and the like, and parts and accessories thereof</b>	
	(1) Track laying	
	(a) Angle dozers	8429.11.10
	(b) Bull dozers	8429.11.20
	(2) Other	

(1)	(2)	(3)
	(a) Angle dozers	8429.19.10
	(b) Bull dozers	8429.19.20
	(3) Graders and levellers	8429.20.00
	(4) Scrappers	8429.30.00
	(5) Road rollers upto 5 tons capacity	8429.40.10
	(6) Road rollers above 5 tons capacity	8429.40.20
	(7) Tamping machines	8429.40.30
	(8) Front-end shovel loaders	8429.51.00
	(9) Machinery with a 360 degrees revolving superstructure	8429.52.00
	(10) Earth movers and excavators	8429.59.00
	(11) Dumpers, Dippers and Pipe layers	NA
	(12) Other moving, grading, levelling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores, pile drivers and pile extractors; snow ploughs and snow blowers	8430
	(13) Parts of HSN heading 8429 and 8430	8431
<b>16</b>	<b>Cement including white cement and their substitutes and cement concrete mixture</b>	
	(1) White cement , whether or not artificially coloured	2523.21.00
	(2) Ordinary portland cement, dry	2523.29.10
	(3) Ordinary portland cement, coloured	2523.29.20
	(4) Portland pozzolana cement	2523.29.30
	(5) Portland slag cement	2523.29.40
	(6) Aluminous cement	2523.30.00
	(7) Other hydraulic cement	
	(a) Sagol, ashmoh	2523.90.10
	(b) High alumina refractory cement	2523.90.20
	(c ) Cement, hydraulic (other)	2523.90.90
	(8) Refractory cements, mortars, concretes and similar compositions , other than products of heading 3801	3816.00.00
	(9) Cement concrete mixture and cement substitutes	NA
<b>17</b>	<b>Chicory, Roasted</b>	2101.30.10
<b>18</b>	<b>Chinaware, porcelain ware and stoneware articles</b>	
	(1) Chinaware and porcelain ware	
	(a) Ceramic wares for laboratory, chemical or other technical uses	6909.11.00
	(b) Tableware	6911.10.11
	(c) Kitchenware	6911.10.21
	(d) Statuettes and other ornamental ceramic articles	6913.10.00
	(e) Other	6914.10.00
	(2) Stoneware articles	6815.99.90
<b>19</b>	<b>Chocolates and other food preparations containing cocoa other than those specified in this List or in any of the Schedules.</b>	
	(1) Chocolate and chocolate products	1806.90.10
	(2) Sugar confectionery containing cocoa	1806.90.20
	(3) Spreads containing cocoa	1806.90.30
	(4) Preparations containing cocoa for making beverages	1806.90.40
	(5) Other	1806.90.90
<b>20</b>	<b>Cigar cases and cigarette cases, pipe holders, tobacco pipes, cigarette filters and hookah</b>	
	(1) Cigar cases and cigarette cases	4202.99.00
	(2) Pipes and pipe bowls	9614.20.00
	(3) Hookah of coconut shell	9614.90.20
	(4) Other	9614.90.90

(1)	(2)	(3)
<b>21</b>	<b>Cinematographic equipments, including video cameras, projectors, over-head projectors, enlargers, plates required for use therewith, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides</b>	
	(1) Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	
	(a) Camera for film of less than 16MM width or for double 8MM film	9007.11.00
	(b) Other	9007.19.00
	(2) Projectors	9007.20.00
	(3) parts and accessories	
	(a) for cameras	9007.91.00
	(b) for projectors	9007.92.00
	(4) Lenses	9002.11.00
	(5) Exposed films, Cinema slides	3706
	(6) Film strips	3701.91.10
	(7) Arc lamp carbons	8545.90.10
	(8) Over-head projector	9008.10.00
	(9) Arc carbon, cinema carbon, cinema slides	NA
	(10) Cinematographic equipments, plates and enlargers	NA
	(11)Other	
<b>22</b>	<b>Cocoa paste, butter and powder</b>	
	(1) Cocoa paste, whether or not defatted	1803
	(2) Cocoa butter, fat and oil	1804
	(3) Cocoa powder, not containing added sugar or other sweetening matter	1805
<b>23</b>	<b>Coffee powder including french coffee and coffee drink</b>	
	(1) Instant coffee, flavoured	2101.11.10
	(2) Instant coffee, not flavoured	2101.11.20
	(3) Coffee aroma	2101.11.30
	(4) Roasted coffee substitutes	2101.30.20
	(5) Coffee powder, branded	NA
	(6) French coffee	NA
<b>24</b>	<b>Confectionery including toffee, chocolate and sweets of all kinds, ice-candy, ice-cake, ice-jelly, kulfi and frozen confectionery, frozen dessert, chewing gum, bubble gum and the like sold under brand name registered under the Trade Marks Act, 1999</b>	
	(1) Sugar confectionary (including white chocolate ),not containing cocoa	
	(a) Chewing gum, whether or not sugar-coated	1704.10.00
	(b) Jelly confectionary	1704.90.10
	(c) Boiled sweets, whether or not filled	1704.90.20
	(d) Toffees, caramels and similar sweets	1704.90.30
	(2) Chocolate and other food preparations containing cocoa	
	(a) Cocoa powder, containing added sugar or other sweetening matter	1806.10.00
	(b) Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg	1806.20.00
	(c) Other, in blocks, slabs or bars	
	(i) filled	1806.31.00
	(ii) not filled	1806.32.00

(1)	(2)	(3)
	(3) Confectionery (frozen) and dessert (frozen)	NA
	(4) Ice cake, ice candy, ice jelly and kulfi	NA
<b>25</b>	<b>Cosmetics and toilet articles that is to say, - Talcum powder, prickly heat powder, similar medicated body powder, shampoo of all varieties and forms, hair and body cleaning powder of all kinds, sandal wood oil, ramachom oil, cinnamon oil, perfumes, scents, snow and cream, eau de cologne, solid colognes, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles (not including talcum powder), complexion rouge, bleaching agents, hair oil, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, eye liners, eye lashes and body deodorants</b>	
	(1) Talcum powder	3304.91.20
	(2) Prickly heat powder and similar medicated body powder	3304.91.90
	(3) Shampoos	
	(a) containing spirit	3305.10.10
	(b) other	3305.10.90
	(4) Perfumed bath salts and other bath preparations	
	(a) Bath oil (thailam)	3307.30.10
	(b) other	3307.30.90
	(5) Sandal wood oil	3301.29.37
	(6) Ramachom oil	3301.29.90
	(7) Perfumes	
	(a) Perfumes and perfumery compounds containing spirit (excluding aqueous distillates)	3303.00.40
	(b) Perfumes containing spirit	3303.00.50
	(c) Spirituous toilet preparation not elsewhere specified or included	3303.00.60
	(8) Face cream	3304.99.10
	(9) Eau de cologne	3303.00.10
	(10) Rose water	3303.00.20
	(11) Keora water	3303.00.30
	(12) Face packs	3304.91.10
	(13) Moisturizers	3304.99.30
	(14) Preparations for use on hair	
	(a) Preparations for permanent waving or straightening	3305.20.00
	(b) Hair lacquers	3305.30.00
	(c) Perfumed hair oil	3305.90.11
	(d) Other hair oil	3305.90.19
	(e) Brilliantines (spirituous)	3305.90.20
	(f) Hair creams,	3305.90.30
	(g) Hair dyes	3305.90.40
	(15) Lipsticks	3304.10.00
	(16) Nail polishes and varnishes	3304.99.20
	(17) Eye liners	3304.20.00
	(18) Body deodorants	3307.20.00
	(19) Cosmetics (other), beauty boxes, bath salts, bleaching agents, cleansing liquids, complexion rouges, cream, eye lashes, hair preparations, solid colognes, nail polish remover, snow and other perfumes	NA
<b>26</b>	<b>Cottage cheese</b>	



(1)	(2)	(3)
	(1) Grated or powdered cheese of all kinds	0406.20.00
	(2) Processed cheese, not grated or powdered	0406.30.00
	(3) Blue-veined cheese	0406.40.00
	(4) Other cheese	0406.90.00
<b>27</b>	<b>Detergents whether cake, liquid or powder, toilet soap, washing soap, laundry brighteners, abir, blue, stain busters, stain removers and all kinds of cleaning powder and liquids including floor and toilet cleaning</b>	
	(1) Soap and organic surface active products and preparations in the form of bars, cakes, moulded pieces of shapes and paper, wadding, felt and non wovens, impregnated, coated or covered with soap or detergents	
	(a) Medicated toilet soap	3401.11.10
	(b) Industrial soap	3401.19.11
	(c) Other bars and blocks of not less than 500 gms in weight	3401.19.19
	(d) Flakes, chips and powder	3401.19.20
	(e) Tablets and cakes	3401.19.30
	(f) Household soaps	3401.19.41
	(g) Laundry soaps	3401.19.42
	(h) Soap in other forms	3401.20.00
	(2) 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	
	(a) Medicated toilet soap	3401.30.11
	(b) Other	3401.30.19
	(3) Organic surface-active agents (other than soap); Surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparation, whether or not containing soap, other than those of heading 3401	3402
	(4) Stain busters, stain removers, abir, blue and all kinds of cleaning powder and liquids including floor and toilet cleaning	NA
<b>28</b>	<b>Dextrose monohydrate or powder for food drink having dextrose monohydrate as major ingredient</b>	
	(1) Dextrose not containing fructose or containing in the dry state less than 20% by weight of fructose	
	(a) Dextrose in solid form	1702.30.10
	(b) Other	1702.30.39
	(2) Dextrose containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	
	(a) Dextrose in solid form	1702.40.31
	(b) Other	1702.40.39
<b>29</b>	<b>Doors, windows, ventilators, partitions, stands, ladders, etc. made of any materials</b>	
	(1) of Plastic	
	(a) Doors, windows and their frames and thresholds for doors	3925.20.00
	(b) Shutters, blinds (including venetian blinds) and similar articles and parts thereof	3925.30.00
	(2) of Wood	
	(a) Windows, French-windows and their frames	4418.10.00
	(b) Flush doors	4418.20.10
	(c) Frames and thresholds of flush doors	4418.20.20
	(d) Parquet panels	4418.30.00

(1)	(2)	(3)
	(e) Shuttering for concrete constructional work	4418.40.00
	(f) Shingles and shakes	4418.50.00
	(3) of Iron and steel	
	(a) Doors, windows and their frames and thresholds for doors	7308.30.00
	(4) of Aluminium	
	(a) Doors, windows and their frames and thresholds for doors	7610.10.00
<b>30</b>	<b>Duplicating machines, photo copying machines, reprographic copiers including roneo machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith</b>	
	(1) Duplicating machines	8472.10.00
	(2) Photo copying apparatus incorporating an optical system or of the contact type and thermo copying apparatus and its parts	
	(a) electrostatic photocopying apparatus	
	(i) operating by reproducing the original image directly on to the copy (direct process)	9009.11.00
	(ii) operating by reproducing the original image via an intermediate on to the copy (indirect process)	9009.12.00
	(b) other photocopying apparatus	
	(i) incorporating an optical system	9009.21.00
	(ii) of the contact type	9009.22.00
	(iii) thermocopying apparatus	9009.30.00
	(c) Parts and accessories	
	(i) automatic document feeders	9009.91.00
	(ii) paper feeders	9009.92.00
	(iii) sorters	9009.93.00
	(iv) other	9009.99.00
	(3) Digital duplicators	8472.90.20
<b>31</b>	Elasto meric bearings and other seals	
<b>32</b>	<b>Electrical domestic and commercial appliances including - food processors like mixer, grinder, ovens, roti-maker, deep fat frier, curd maker; hot food cabinet, water heater including immersion heater, electric kettle, electric knife, cooking ranges, washing machine, dish washer, electric iron, electric hair drier, electric hair remover, shavers, electric time switches, mechanical timers, vacuum cleaner, water purifier, drier, coffee roasting appliances, floor polishers, massage apparatus, vending machines other than those specifically included under any other entry in this List or in any of the schedules</b>	
	(1) Food grinders and mixers; Fruit or vegetable juice extractors	
	(a) food grinders	8509.40.10
	(b) Other	8509.40.90
	(2) Microwave Ovens	8516.50.00
	(3) Other ovens; cookers, cooking plates, boiling rings , grillers and roasters	8516.60.00
	(4) Water heater including immersion heater	8516.10.00
	(5) Electric toaster	8516.72.00
	(6) Household washing machine, including machines which both wash and dry	
	(a) fully automatic	8450.11.00
	(b) with built-in centrifugal drier	8450.12.00

(1)	(2)	(3)
	(c) Other	8450.19.00
	(7) Electric iron	8516.40.00
	(8) Electric hair dryer	8516.31.00
	(9) Other hair dressing apparatus	8516.32.00
	(10) electric hair remover	8510.30.00
	(11) Shavers	8510.10.00
	(12) Vacuum cleaner including dry and wet vacuum cleaners	8509.10.00
	(13) Professional beauty care equipment	8543.89.93
	(14) Floor polishers	8509.20.00
	(15) Massage apparatus	9019.10.20
	(16) Vending machines, other than those specifically included under any other entry in this list or in any other schedule	8476
	(17) Electric heating resistors	8516.80.00
	(18) Electro - thermic fluid heater	8516.79.10
	(19) Dish washing machines	
	(a) of the house hold type	8422.11.00
	(b) other	8422.19.00
	(20) Refrigerators, household type	
	(a) compression type	8418.21.00
	(b) absorption type-electrical	8418.22.00
	(21) Parts of HSN heading 8418	
	(a) Compressors of a kind used in refrigerating equipments	8414.30.00
	(b) Other	8418.99.00
	(22) Parts of instantaneous or storage water heaters (domestic type)	
	(a) Domestic type	8419.90.10
	(b) Other	8419.90.90
<b>33</b>	<b>Electrical goods of all kinds used in the generation, transmission, distribution or in connection with the consumption of electricity, including all kinds of transformers, inverters, voltage stabilizers, holders, plugs, sockets, switches, capings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, panel boards, distribution boards, electrical relays, single phasing preventors, wooden plugs, lightning arrestors, electrical earthenware and porcelainware, circuit breakers, starters, chokes, power supply indicators, jointing materials, heating elements, general lighting system (GLS) lamps, bulbs, tubes, light fittings, chandeliers and their shades, fans, air circulators, protectors, stands, fixtures, fittings, battens, brackets, sound or visual signaling apparatus such as bells, sirens, indicator panels, burglar or fire alarms other than those specifically included under any other entry in this List or in an</b>	
	(1) Electric motors and generators (excluding generating sets) not specified in IIIrd Schedule	8501
	(2) Electric generating sets and rotary converters	8502
	(3) Liquid dielectric transformers	
	(a) having a power handling capacity not exceeding 650 kVA	8504.21.00
	(b) having a power handling capacity exceeding 650 kVA but not exceeding 10,000kVA	8504.22.00
	(c) having a power handling capacity exceeding 10,000kVA	8504.23
	(4) Other transformers	
	(a) having a power handling capacity not exceeding 1 kVA	8504.31.00

(1)	(2)	(3)
	(b) having a power handling capacity exceeding 1 kVA but not exceeding 16kVA	8504.32.00
	(c) having a power handling capacity exceeding 500 kVA	8504.34.00
	(5) Electric inverter	8504.40.10
	(6) Battery chargers	8504.40.30
	(7) Voltage regulators and stabilisers (other than automatic)	8504.40.40
	(8) Choke coils (chokes)	8504.50.10
	(9) Sparking plugs	8511.10.00
	(10) Ignition magnetos ; magneto dynamos; magnetic fly wheels	8511.20
	(11) Distributors ; ignition coils	8511.30
	(12) Starter motors and dual purpose starter generators	8511.40.00
	(13) Other generators	8511.80.00
	(14) Electrical lighting or signalling equipment, wind screen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	
	(a) Lighting or visual signalling equipment of a kind used on bicycles	8512.10.00
	(b) Other lighting or visual signalling equipment	8512.20
	(c) Sound signalling equipment	
	(i) Horns	8512.30.10
	(ii) Other	8512.30.90
	(d) Windscreen wipers, defrosters and demisters	8512.40.00
	(e) Parts	8512.90.00
	(15) Flashlight excluding those for photographic purposes	8513.10.20
	(16) Miners' safety lamps	8513.10.30
	(17) Magneto lamps	8513.10.40
	(18) Brazing or soldering apparatus	
	(a) Soldering irons and guns	8515.11.00
	(b) Other	8515.19.00
	(19) Electric machines and apparatus for resistance welding of metal , fully or partly automatic	8515.21
	(20) Electric machines and apparatus for arc (including plasma arc) welding of metals, fully or partly automatic	8515.31.00
	(21) AC arc welding machinery	8515.39.10
	(22) Argon arc welding machinery	8515.39.20
	(23) High frequency plastic welding machine	8515.80.10
	(24) Burglar alarms	8531.10.10
	(25) Fire alarms	8531.10.20
	(26) 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 , junction boxes)	
	(a) Fuses	
	(i) for a voltage exceeding 1000volts	8535.10
	(ii) for a voltage not exceeding 1000 volts	8536.10
	(b) Automatic circuit breakers	
	(i) for a voltage exceeding 1000volts	8535.21
	(ii) for a voltage not exceeding 1000 volts	8536.20
	(c) Isolating switches and make-and-break switches	
	(i) for a voltage exceeding 1000volts	8535.30
	(ii) for a voltage not exceeding 1000 volts	8536.50
	(d) Lightning arrestors , voltage limiters and surge suppressers for a voltage exceeding 1000 volts	8535.40
	(e) Lamp holders	8536.61

(1)	(2)	(3)
	(f) Plugs and sockets	8536.69
	(g) Motor starters for AC motors	
	(i) for a voltage exceeding 1000volts	8535.90.10
	(ii) for a voltage not exceeding 1000 volts	8536.90.10
	(iii) Motor starters for DC motors for a voltage not exceeding 1000 volts	8536.90.20
	(iv) Control gear and starters for DC motors for a voltage exceeding 1000 volts	8535.90.20
	(h) Junction boxes	
	(i) for a voltage exceeding 1000volts	8535.90.40
	(ii) for a voltage not exceeding 1000 volts	8536.90.30
	(27) Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 and 8536, for electric control or the distribution of electricity	
	(a) for a voltage not exceeding 1000v	8537.10.00
	(b) for a voltage exceeding 1000v	8537.20.00
	(28) Electric filament or discharge lamps, including sealed beam lamp units, and ultra -violet or infra-red lamps; Arc lamps	
	(a) Sealed beam lamp units	8539.10.00
	(b) Tungsten halogen lamps	8539.21
	(c) Bulbs	
	(i) Miniature bulbs	8539.29.30
	(ii) Other for automobile lamps	8539.29.40
	(iii) Other	8539.29.90
	(d) Compact fluorescent lamps	8539.31.10
	(e) Mercury vapour lamps	8539.32.10
	(f) Sodium vapour lamps	8539.32.20
	(g) Metal halide lamps	8539.32.30
	(h) Energy efficient triphosphor fluorescent lamps	8539.39.10
	(i) Arc lamps	8539.41.00
	(j) Parts	8539.90
	(29) Ignition wiring sets and other wiring sets of a kind used in vehicles , aircrafts or ships	8544.30.00
	(30) Chandeliers and other electric ceiling or wall lighting fittings	9405.10
	(31) Electric table, desk, beside or floor standing lamps	9405.20
	(32) Other electric lamps and lighting fittings including search lights and sport lights	9405.40
	(33) Fans	
	(a) table fans	8414.51.10
	(b) ceiling fans	8414.51.20
	(c) pedestal fans	8414.51.30
	(d) railway carriage fans	8414.51.40
	(34) Air ciruculators	8414.59.10
<b>34</b>	<b>Electronic goods (i) electronic systems, instruments, apparatus and appliances including audio &amp; video cassette tape recorder, compact disc writer, video cassette players, automatic teller machines, music systems, amplifier, graphic equalizer, synthesizer, tuner, tape deck, record player, record changer, compact disc player, speaker, sales register; (ii) components, spare parts and accessories thereof including cathode ray tube, sleeves, casings, cappings, switches, plugs, holders, jacks, connectors, chokes, starters, relays, fuses, head cleaners and</b>	

(1)	(2)	(3)
	<b>lubricants of all kinds other than those specifically included in any other entry in this List or in any of the Schedules.</b>	
	(1) Turntables (record-decks), record players, cassette players and other sound reproducing apparatus not incorporating a sound recording device	8519
	(2) Magnetic tape recorders and other sound recording apparatus whether or not incorporating a sound reproducing device	
	(a) Dictating machines not capable of operating without an external source of power	8520.10.00
	(b) Other magnetic tape recorders incorporating sound reproducing apparatus	
	(i) Heavy duty tape recorders	8520.33.10
	(ii) Compact disc recording apparatus	8520.90.10
	(3) Video recording or reproducing apparatus whether or not incorporating a video tuner; DVD player	8521
	(4) Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	8522
	(5) Video monitors	
	(a) Colour	8528.21
	(b) Black and white or other monochrome	8528.22.00
	(6) Video projectors	8528.30
	(7) Digital diaries	
<b>35</b>	<b>Electronic Toys</b>	
<b>36</b>	<b>Empty gas cylinders</b>	
	(1) Iron or steel	
	(a) liquefied petroleum gas cylinder	7311.00.10
	(b) Low pressure cylinder (working pressure up to 35.2 KG/sq. c.m. other than L.P.G.)	7311.00.20
	(c) High pressure cylinder (working pressure exceeding 35.2 KG/sq. c.m.)	7311.00.30
	(d) Other	7311.00.90
	(2) Aluminium containers for compressed or liquefied gas	7613
<b>37</b>	<b>Explosives prepared, other than propellant powders</b>	
	(1) Industrial explosives	3602.00.10
	(2) Other explosives	3602.00.90
<b>38</b>	<b>Fire fighting equipments and devices</b>	
	(1) Preparations and charges for fire-extinguishers, charged fire-extinguishing grenades	3813.00.00
	(2) Fire-extinguishers, whether or not charged	8424.10.00
<b>39</b>	<b>Fire works including coloured matches</b>	3604.10.00

(1)	(2)	(3)
40	<b>Floor and wall tiles of all varieties (i) Ceramic tiles, glazed floor; (ii) Cuddappah stone slabs ; (iii) (a) Granite blocks (rough or raw); (b) Polished granite slabs, including tomb stones, monument slab and head stone; (iv) Black stone, kota stone or any other natural stone, (v) Marbles, that is to say, - (a) Marble boulders or lumps, (b) Marble slabs (c) Marble chips (d) Marble dusts (e) marble floor tiles and wall tiles (f) Other articles made of marbles (vi) Mosaic tiles, chips and powder</b>	
	(1) Marble and travertine	
	(a) crude or roughly trimmed	2515.11.00
	(b) blocks	2515.12.10
	(c) slabs	2515.12.20
	(d) other	2515.12.90
	(2) Ecaussine and other calcareous monumental or building stone	
	(a) Alabaster	2515.20.10
	(b) Other	2515.20.90
	(3) Granite	
	(a) Crude or roughly trimmed	2516.11.00
	(b) Merely cut, by sawing or otherwise, into blocks or slabs or of a rectangular shape	2516.12.00
	(4) Sandstone	
	(a) Crude or roughly trimmed	2516.21.00
	(b) Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2516.22.00
	(5) Other monumental or building stone	
	(a) Pakur stone	2516.90.10
	(b) Stone boulders	2516.90.20
	(c) Other	2516.90.90
	(6) Granules, chippings and powder	
	(a) of marble	2517.41.00
	(b) other	2517.49.00
	(7) Worked monumental or building stone	
	(a) Marble blocks/tiles	6802.21.10
	(b) Marble monumental stone	6802.21.20
	(c) Other calcareous stone	6802.22.00
	(d) Granite blocks/tiles	6802.23.10
	(e) Other stone	6802.29.00
	(8) (a) Cement tiles for mosaic	6810.19.10
	(b) Other cement based tiles	6810.19.90
	(9) Asbestos cement tiles	6811.20.20
	(10) Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing	6908
41	<b>Floor coverings, that is to say, (i) carpets, durries, druggets, kalins, galichas, carpetry and rugs whether tufted, piled or otherwise whether made from cotton, silk, synthetic or other fibres, whether machine made, handmade or made on handlooms but excluding jute carpets, coir carpets or mattings, handmade or handloom made woven durries and jamakkalams; (ii) Laminated, impregnated or coated matting materials such as linoleum including PVC (vinyl) materials</b>	
	(1) Floor coverings of polymers of vinyl chloride	

(1)	(2)	(3)
	(a) Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	3918.10.10
	(b) other	3918.10.90
	(2) Floor coverings of other plastics	
	(a) of linoleum	3918.90.10
	(b) wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	3918.90.20
	(c) other	3918.90.90
	(3) Carpets and other textile floor coverings, knotted, whether or not made up	
	(a) of wool or fine animal hair	5701.10.00
	(b) of cotton	5701.90.10
	(c) of other textile materials	5701.90.90
	(4) Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including 'Kelem', 'Schumacks', 'Karamanie' and similar hand woven rugs	5702
	(5) Carpets and other textile floor coverings, tufted, whether or not made up	5703
	(6) Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up	5704
	(7) Other carpets and other Textile Floor Coverings, whether or not made up	5705
	(8) Linoleum	5904.10.00
<b>42</b>	<b>Food - (i) Ready to serve foods and food preparations including instant foods, sauces, jams, marmalades, jellies (ii) Fried, roasted or salted kernels; (iii) Essences of all kinds and powders or tablets used for making food preparations other than those specified elsewhere in this list or in any of the schedules.</b>	
	(1) Sauces	
	(a) Soya sauce	2103.10.00
	(b) Tomato ketchup and other tomato sauces	2103.20.00
	(c) Chilli sauce	2103.90.20
	(d) Mayonnaise and salad dressings	2103.90.30
	(2) Jams, marmalades, jellies	2007
	(3) Cashew nut, roasted, salted or roasted and salted	2008.19.10
	(4) Other roasted nuts and seeds	2008.19.20
	(5) Other nuts, otherwise prepared or preserved	2008.19.30
	(6) Mixed condiments and mixed seasoning	2103.90.40
	(7) Soups and broths and preparations thereof; Homogenised composite food preparations	2104
	(8) Sugar syrup containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup, glucose syrup and malto-dextrine syrup	2106.90.40
	(9) Compound preparations for making non-alcoholic beverages	2106.90.50
	(10) Food flavouring material	2106.90.60
	(11) Custard powder	2106.90.80
<b>43</b>	<b>Footwear of all kinds excluding plastics footwear and hawai chappals</b>	
	(1) Sports footwear of rubber	6403
	(2) Footwear with outer soles of, leather or composition leather and uppers of leather	6404



(1)	(2)	(3)
	(3) Footwear with outer soles of leather or composition leather and uppers of textile materials	6405
	(4) Other footwear other than those mentioned in this list or in any of the Schedules	6406
	(5) Parts of footwear	
<b>44</b>	<b>Fur, skins with fur, and articles made of fur and skin</b>	
	(1) Raw fur skins	4301
	(2) Tanned or dressed fur skins unassembled or assembled (without the addition of other materials)	4302
	(3) Articles of apparel, clothing accessories and other articles of fur skins	4303
	(4) Artificial fur and articles thereof	4304
<b>45</b>	<b>Furniture made from any material whether sold in assembled or unassembled form and ready to assemble, and parts thereof. Explanation:- Slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item</b>	
	(1) Seats (other than those of heading 9402) , whether or not convertible into beds, and parts thereof	9401
	(2) Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs having rotating as well as both reclining and elevating movements	
	(a) Dentists' , barbers' or similar chairs and parts thereof	9402.10
	(b) Hospital beds with mechanical fittings	9402.90.12
	(c) Parts of hospital beds with mechanical fittings	9402.90.20
	(3) Other furniture and parts thereof	9403
<b>46</b>	<b>Gas stoves and other stoves, burners and other accessories thereof</b>	7321
<b>47</b>	<b>Gases, liquefied or not, other than those specifically mentioned in this List or in any of the Schedules.</b>	
	(1)Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	2705.00.00
	(2) Petroleum gases and other gaseous hydrocarbons	
	(a) Liquefied Natural gas	2711.11.00
	(b) Liquefied propane	2711.12.00
	(c )Liquefied butanes	2711.13.00
<b>48</b>	<b>Glass and glassware other than those specified elsewhere in this List or in any of the Schedules.</b>	
	(1) Cullet and other waste and scrap of glass; glass in the mass	7001.00
	(2) Glass in balls, rods or tubes unworked	7002
	(3) Cast glass and rolled glass in sheets or profiles whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	7003
	(4) Drawn glass and blown glass, in sheets whether or not having an absorbent, reflecting or non-reflecting layer but not otherwise worked	7004
	(5) 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	7005
	(6) Safety glass, consisting of toughened (tempered) or laminated glass	

(1)	(2)	(3)
	(a) toughened safety glass (tempered) glass of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	7007.11.00
	(b) bullet-proof glass	7007.21.10
	(7) Multiple-walled insulating units of glass	
	(a) glazed glass, double walled	7008.00.10
	(b) glazed glass, multiple walled	7008.00.20
	(8) Glass mirrors, whether or not framed, including rear-view mirrors	7009
	(9) Glass envelops	
	(a) for fluorescent lamps	7011.10.10
	(b) for filament lamps	7011.10.20
	(c) for cathode ray tubes	7011.20.00
	(d) for electronic valves	7011.90.10
	(10) Drinking Glasses other than of glass ceramics	
	(a) of lead crystal	7013.21.00
	(b) other	7013.29.00
	(11) Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	
	(a) graduated or calibrated laboratory glassware	7017.90.10
	(b) pharmaceutical glassware	7017.90.20
	(c) hygienic glassware	7017.90.30
	(d) other	7017.90.90
	(12) Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	7019
	(13) Other articles of glass	NA
<b>49</b>	<b>Helmets</b>	
	(1) Speed glass welding helmets or other helmets meant for industrial use	6506.10.10
	(2) Other	6506.10.90
<b>50</b>	<b>Hospital instruments, apparatus, appliances, tools and aids used in medical, surgical, dental, veterinary sciences or physiotherapy including electrical and electronic equipments and appliances; operation theatre equipments; shadow bulbs and tubes, specially made operation and examination tables and cots and suction apparatus; stands, stretchers, trolleys, dental chairs, laboratory equipments and glassware; stethoscopes, thermometers, lacometers, B.P. instruments, surgical cotton wool; enema cans, bed pans, kidney trays and such other hospital ware; surgical gloves, aprons, operation suits, and the like; cervical collars, abdominal belts telonet paraffin gauze dressing, thermometer, mechanical nasal filters, instrument steriliser, hospitalwares, gypsona plaster of paris, fixed, partial dentures, enameled iron trays, and abasis (used in the hospitals), Hospital instruments - ECG instrument, ECG recording chart, diagnostic and therapeutic equipments, bed elevators etc.</b>	
	(1) Electro cardiograph	9018.11.00
	(2) Ultrasonic scanning apparatus	9018.12
	(3) Magnetic Resonance Imaging Apparatus	9018.13.00
	(4) Scientigraphy apparatus	9018.14.00
	(5) Electro encephalograph	9018.19.10
	(6) Echo cardiograph	9018.19.20
	(7) Ultra violet or infra-red ray apparatus	9018.20.00

(1)	(2)	(3)
	(8) Dental drill engines, whether or not combined on a single base with other dental equipment	9018.41.00
	(9) Ophthalmoscope	9018.50.10
	(10) Tonometers	9018.50.20
	(11) Ophthalmic lasers	9018.50.30
	(12) Instrument and apparatus for measuring blood pressure	9018.90.11
	(13) Stethoscopes	9018.90.12
	(14) Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	9018.90.31
	(15) Blood transfusion apparatus	9018.90.32
	(16) Haemofiltration instruments	9018.90.33
	(17) Anesthetic apparatus and instruments	9018.90.41
	(18) ENT precision instruments	9018.90.42
	(19) Accupuncture apparatus	9018.90.43
	(20) Endoscopes	9018.90.44
	(21) Hilerial or venous shunts	9018.90.91
	(22) Baby incubators	9018.90.92
	(23) Heart-lung machines	9018.90.93
	(24) Difileirillators	9018.90.94
	(25) Fibrescopes	9018.90.95
	(26) Laproscopes	9018.90.96
	(27) Vetrasonic lithotripsy instruments	9018.90.97
	(28) Apparatus for nerve stimulation	9018.90.98
	(29) Mechano therapy appliances	9019.10.10
	(30) Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration and other therapeutic respiration apparatus	9019.20
	(31) Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	9020.00.00
	(32) X-ray generators and apparatus (non-portable)	9022.14.10
	(33) Portable x-ray machine	9022.14.20
	(34) Clinical thermometers	9025.11.10
	(35) Aprons	
	(a) of polyurethane foam	3926.20.21
	(b) of rubber	4015.90.10
	<b>(36) Bed elevators</b>	
	<b>(37) Bed Pans</b>	
	(38) Enimacan	
	(39) Hospital stands	
	(40) Hospital Stretcher	
	(41) Trolly	
	(42) Instrument sterilize	
	(43) Iron Trays (enameled) and Kindney Trays	
	(44) Mechanical Nosal filters	
	(45) Operation theater Equipments	
	(46) Shadow Bulbs and Tubes	
	(47) Section apparatus	
	(48) Cervical colours	
<b>51</b>	<b>Insulated flexible air ducts made of PVC or other materials</b>	3926.90.99
<b>52</b>	<b>Kitchen ware including crockery, heat resistant cookware, casseroles</b>	
	(1) Tableware and kitchen ware of wood	4419.00
	(2) Tableware and kitchenware of ceramics other than that of chinaware	

(1)	(2)	(3)
	or porcelainware	
	(a) tableware	6912.00.10
	(b) kitchenware	6912.00.20
<b>53</b>	<b>Laminated board of sheet of all varieties and description including expanded polystyrene of all kinds of mica, sunmica, formica, decolam; Worked mica and articles of mica including agglomerated or reconstituted mica, whether or not on a support of paper, paper board or other materials</b>	6814
<b>54</b>	<b>Leather goods.</b>	
	(1) Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	4201.00.00
	(2) With outer surface of leather, of composition leather or of patent leather	
	(a) Toilet bags and cases of leather	4202.11.20
	(b) Satchles	4202.11.30
	(c) Toilet cases	4202.12.10
	(d) Satchels	4202.12.40
	(e) Jewellery box	4202.31.10
	(f) Wallets	4202.31.20
	(3) Articles of apparel and clothing accessories, of leather or of composition leather	
	(a) Jackets and jerseys	4203.10.10
	(b) Gloves, mittens, mitts for use in sports	4203.21
	(c) Gloves for use in industry	4203.29.10
	(d) Other gloves	4203.29.20
	(e) Other Mittens and mitts	4203.29.30
	(f) Belts and bandoliers	4203.30.00
	(g) Apron	4203.40.10
	(4) Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses other than leather belting for machinery	4204
	(5) Other articles of leather or of composition leather	4205
<b>55</b>	<b>Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam</b>	
	(1) Lifts	8428.10
	(2) Hoists other than skip hoists	8425.11.10
	(3) Hoisting machine	8425.19.10
	(4) Hydraulic jacks and hoists	8425.42.00
<b>56</b>	<b>Lighters of all kinds including spark lighters</b>	9613
<b>57</b>	<b>Liquefied petroleum gas</b>	2711.19.00
<b>58</b>	<b>Low sulphur heavy stock (LSHS)</b>	2710.11.90
<b>59</b>	<b>Lubricants</b>	2710.19.80
<b>60</b>	<b>Machinery of all kinds (other than those specifically mentioned in this List or in any of other Schedules) worked by (i) Electricity (ii) Nuclear power (iii) Hydro-dynamic and steam power (iv) Diesel or petrol (v) Furnace oil (vi) Kerosene (vii) Coal including coke and charcoal (viii) Any other form of fuel or power (excluding human or animal labour) (ix) Parts and accessories of machineries and tools used with the machineries mentioned in sub-items (i) and</b>	

(1)	(2)	(3)
	<b>(iii) above.</b>	
	(1) Nuclear power	
	(a) Nuclear reactors	8401.10.00
	(b) Machinery and apparatus for isotopic separation and parts thereof	8401.20.00
	(c) Fuel elements (cartridges, non-irradiated)	8401.30.00
	(d) Parts of nuclear reactors	8401.40.00
	(2) Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam): super heated water boilers	8402
	(3) Central heating boilers and parts	8403
	(4) Producer or water gas generators	8405.10.10
	(5) Acetylene gas generators	8405.10.20
	(6) Steam turbine and other vapour turbines	8406
	(7) Spark ignition reciprocating or rotary internal combustion piston engines	
	(a) Aircraft engines	8407.10.00
	(b) Marine propulsion engines	
	(i) Outboard motors	8407.21.00
	(ii) Other	8407.29.00
	(c) Reciprocating piston engines of kind used for the propulsion of vehicles	
	(i) for motor cycles (of a cylinder capacity not exceeding 50cc)	8407.31.10
	(ii) for motor cycles (of a cylinder capacity exceeding 50cc but not exceeding 250cc)	8407.32.10
	(iii) for motor cycles ( of a cylinder capacity exceeding 250cc but not exceeding 1000cc)	8407.33.20
	(iv) for motor cars (of a cylinder capacity exceeding 250cc but not exceeding 1000cc)	8407.33.10
	(v) for motor cars (of a cylinder capacity exceeding 1000cc)	8407.34.10
	(d) Petrol engines	8407.90.10
	(e) Kerosene engines	8407.90.20
	(8) Compression - ignition internal combustion piston engines ( diesel or semi-diesel engines	8408
	(9) Parts of spark ignition and compression -ignition internal combustion piston engines	8409
	(10) Hydraulic turbines, water wheels and regulators therefor	8410
	(11) Turbo jets and turbo propellers and other gas turbines	8411
	(12) Other engines and motors except wind turbine engine and its parts	8412
	(13) Reciprocating air compressors	8414.40.10
	(14) Centrifugal air compressors	8414.40.20
	(15) Screw air compressors	8414.40.30
	(16) Spray guns and similar appliances	8424.20.00
	(17) Milking machines	8434.10.00
	(18) Dairy machinery	8434.20.00
	(19) Machinery for preparing animal feeding stuffs	8436.10.00
	(20) Poultry incubators and brooders	8436.21.00

(1)	(2)	(3)
	(21) Book binding machinery including book sewing machines	8440.10
	(22) Dry cleaning machines	8451.10
	(23) Ironing machines and presses (including fusing presses)	
	(a) hand ironing press	8451.30.10
	(b) other	8451.30.90
	(24) Sorting, screening, separating or washing machines for coal	8474.10.10
	(25) Crushing or grinding machines for coal	8474.20.20
	(26) Cigar making machinery	8478.10.10
	(27) Cigarette making machinery	8478.10.20
	(28) Transmission shafts (including cam shaft and crank shaft) and cranks	8480.79.00
	(29) Bearing housings incorporating ball or roller bearings	8483.10
	(30) Bearing housings not incorporating ball or roller bearings and plain shaft bearings	8483.20.00
	(31) Gears and gearing other than tooth wheels , chain sprockets and other transmission elements presented separately, ball or roller screws; Gear boxes and other speed changers, including torque converters	8483.30.00
	(32) Metal detectors	8543.30.00
	(33) Mine detectors	8543.89.10
<b>61</b>	<b>Malt</b>	
	(1) Not roasted	1107.10.00
	(2) Roasted	1107.20.00
	(3) Malted milk (including powder)	1901.10.10
	(4) Mixes and doughs for the preparation of bakers' wares	1901.20.00
	(5) Malt extract	1901.90.10
<b>62</b>	<b>Measuring devices such as (i) vernier caliper, screw gauge, depth gauge, coating thickness gauge, dial indicator, outside micro meter, mitutoya cylinder gauge, precision thread ring gauge, precision plug gauge, colour comparator, water meters, gas meters, industrial thermometers, parts and accessories thereof; (ii) weighing machines of all kinds including platform scales, weigh bridges, counter scales, spring balances, weighing scales and balances, parts and accessories of such machines and weights used therewith (iii) dipping measures, metric pouring measures, conical measures, cylindrical measures (iv) meter scales, measuring tapes, steel yards and survey chains</b>	
	(1) Drafting tables and machines whether or not automatic	9017.10.00
	(2) Drawing and marking out instruments	9017.20.10
	(3) Mathematical calculating instruments	9017.20.20
	(4) Pantagraph	9017.20.30
	(5) Micrometers and calipers	9017.30.10
	(6) Guages	
	(a) Plug guage	9017.30.21
	(b) Ring guage	9017.30.22
	(c) Slip guage	9017.30.23
	(d) Other	9017.30.29
	(7) Measuring rods and tapes and divided scales	9017.80.10
	(8) Digital thermometers	9025.19.10
	(9) Pyrometers	9025.19.20
	(10) Hydrometers and similar floating instruments	9025.80.10
	(11) Barometers	9025.80.20

(1)	(2)	(3)
	(12) Lactometers	9025.80.30
	(13) Instruments and apparatus for measuring or checking the flow level of liquids, not elsewhere specified	9026.10
	(14) Instruments and apparatus for measuring or checking the pressure, not elsewhere specified	9026.20.00
	(15) Viscometers	9027.80.10
	(16) Calorimeters	9027.80.20
	(17) Instruments and apparatus for measuring the surface or interfacial tension of liquids	9027.80.30
	(18) Gas meters	9028.10.00
	(19) Liquid meters	9028.20.00
	(20) Electricity meters	9028.30
	(21) Revolution counters, production counters, taximeters, mileometers and pedometers	9029.10
	(22) Speed indicators and tachometers; stroboscopes	9029.20
	(23) Multimeters	9030.31.00
	(24) Ammeters, volt meters and watt meters	9030.39.10
	(25) Weighing machines of all kinds	
	(a) personal weighing machines including baby scales; household scales	8423.10.00
	(b) weighing machines, weight of all kinds	8423.90.10
	(c) parts of weighing machinery	8423.90.20
	(26) Spring balances	9016.00.20
	(27) Counter scales	9017.80.90
	(28) Water meters	9026.10.90
	(29) Coating thickness gauge	NA
	(30) Colour comparator	NA
	(31) Conical measures	NA
	(32) Cylindrical measures	NA
	(33) Dial indicator	NA
	(34) Dipping measures	NA
	(35) Industrial thermometers	NA
	(36) Meter scales	NA
	(37) Metric pouring measures	NA
	(38) Platform scales	NA
	(39) Survey chains	NA
	(40) Weigh bridges	NA
<b>63</b>	<b>Meat of poultry, processed and preserved</b>	
	(1) Meat, and edible offal, of the poultry, frozen	
	(a) Of fowls	
	(i) Not cut in pieces, frozen	0207.12.00
	(ii) Cuts and offal, frozen	0207.14.00
	(b) Of turkeys	
	(i) Not cut in pieces, frozen	0207.25.00
	(ii) Cuts and offal, frozen	0207.27.00
	(c) Of ducks, geese or guinea fowls	
	(i) Not cut in pieces, frozen	0207.33.00
	(ii) Other, frozen	0207.36.00
<b>64</b>	<b>Milk products including, condensed milk, ghee, butter, butter oil, ice creams, margarine, whether or not bottled, canned or packed.</b>	

(1)	(2)	(3)
	(1) Milk and cream in powder, granules or other solid forms, of a fat content by weight not exceeding 1.5%	
	(a) Milk food for babies	0402.10.20
	(b) Other	0402.10.90
	(2) Milk and cream in powder , granules or other solid forms, of a fat content by weight, exceeding 1.5%	
	(a) Not containing added sugar or other sweetening matter	0402.21.00
	(b) Whole milk	0402.29.10
	(c ) Milk powder for babies	0402.29.20
	(d) Condensed milk	
	(i) not containing added sugar or other sweetening matter	0402.91.10
	(ii) other	0402.99.20
	(3) Whey, whether or not concentrated or containing added sugar or other sweetening matter	0404
	(4) Butter	0405.10.00
	(5) Dairy spreads	0405.20.00
	(6) Butter oil	0405.90.10
	(7) Ghee	0405.90.20
	(8) Margarine	1517.10
	(9) Ice cream	2105.00.00
<b>65</b>	<b>Molasses</b>	
	(1) Cane Molasses	1703.10.00
	(2) Molasses edible	1703.90.10
<b>66</b>	<b>Mosquito repellents, electric or electronic mosquito repellents, gadgets and insect repellents, devices and parts and accessories thereof</b>	8516.79.20
<b>67</b>	<b>Motor vehicle, chassis of motor vehicles, motor cycles, motor combinations, motor scooter, mopeds, motorettes, three wheelers, motor vessels, motor engine, trailers, motor bodies built on chassis on motor vehicles and bodies built on motor vessels, components, spare parts and accessories thereof other than those specified elsewhere in this list or in any the Schedules</b>	
	(1) Motor vehicles for the transport of ten or more persons including the driver	8702
	(2) Motor cars, three wheeled vehicles, specialised transport vehicles (such as ambulances and prison vans) and other motor vehicles principally designed for the transport of persons (other than those of heading 8702) including racing cars	8703
	(3) Motor vehicles for the transport of goods such as dumpers, lorries and trucks and three wheeled motor vehicles	8704
	(4) Special purpose motor vehicles other than those principally designed for the transport of persons or goods	
	(a) Crane lorries	8705.10.00
	(b) Mobile drilling derricks	8705.20.00
	(c) Fire-fighting vehicles	8705.30.00
	(d) Concrete-mixer lorries	8705.40.00
	(e) Other	8705.90.00
	(5) Chassis fitted with engines for the motor vehicles of HSN heading No. 8701 to 8705	8706
	(6) Bodies (including cabs) for the motor vehicles of HSN heading Nos. 8701 to 8705	8707



(1)	(2)	(3)
	(7) Parts and accessories of the motor vehicles of HSN heading Nos. 8701 to 8705 other than those specifically mentioned in any other schedule	8708
	(8) Tanks and other armoured fighting vehicles, motorised , whether or not fitted with weapons, and parts of such vehicles	8710.00.00
	(9) Motor cycles( including mopeds),scooters and cycles fitted with an auxiliary motor , with or without side-cars	8711
	(10) Parts and accessories of motor cycles, scooters including mopeds	
	(a) Saddles	8714.11.00
	(b) Frames and forks, and parts thereof	8714.91.90
	(c) Wheel rims and spokes	8714.92.90
	(d) Hubs, other than coaster braking hubs and hub brakes, and free-wheel, sprocket wheels	8714.93.90
	(e) Brakes, including coaster braking hubs and hub brakes, and parts thereof	8714.94.00
	(f) Pedals and crank- gear, and parts thereof	8714.96.00
	(11) Trailers	
	(a) Trailers and semi-trailers of the caravan type, for housing or camping	8716.10.00
	(b) Self-loading or self unloading trailers and semi-trailers for agricultural purposes	8716.20.00
	(c ) Tanker trailers and tanker semi-trailers	8716.31.00
	(d) Other trailers and semi-trailers	8716.40.00
	(e) Parts and accessories of trailers	8716.90.10
<b>68</b>	<b>Musical instruments not elsewhere specified in any of the schedules</b>	
	(1) Pianos including automatic pianos; Harpsi-chords and other keyboard stringed instruments	9201
	(2) Guitars , violins , harps	9202
	(3) Accordions and similar instruments, mouth organs	9204
	(4) Clarinets	9205.90.20
	(5) Organs, guitars, accordions electrically operated	9207
<b>69</b>	<b>Naphtha</b>	2710.11.19
<b>70</b>	<b>Natural &amp; synthetic essential oils not elsewhere specified in any of the schedules.</b>	
	(1) Essential oils of citrus fruit	
	(a) of bergamot	3301.11.00
	(b) of orange	3301.12.00
	(c ) of lemon	3301.13.00
	(d) of lime	3301.14.00
	(2) Essential oils other than those of citrus fruit	
	(a) of germanium	3301.21.00
	(b) jasmin concentrate	3301.22.10
	(c )of lavender or of lavandin	3301.23.00
	(d) of peppermint	3301.24.00
	(e) Spearmint oil (ex-mentha spicata)	3301.25.10
	(f) Water minto-oil (ex-mentha aquatic)	3301.25.20
	(g) Horsemint oil (ex-mentha sylvestries)	3301.25.30
	(h) Bergament oil (ex-mentha citrate)	3301.25.40
	(3) Other	
	(a) Anise oil	3301.29.11
	(b) Cajuput oil	3301.29.12

(1)	(2)	(3)
	(c) Cananga oil	3301.29.13
	(d) Caraway oil	3301.29.14
	(e) Cassia oil	3301.29.15
	(f) Cedarwood oil	3301.29.16
	(g) Coriander seed oil	3301.29.22
	(h) Dill oil (anethum oil)	3301.29.23
	(i) Eucalyptus oil	3301.29.24
	(j) Fennel seed oil	3301.29.25
	(k) Tuberose oil	3301.29.31
	(l) Nutmeg oil	3301.29.32
	(m) Patchouli oil	3301.29.34
	(n) Petitgrain oil	3301.29.36
	(o) Rose oil	3301.29.38
	(p) camphor oil	3301.29.41
	(q) Ylang ylang oil	3301.29.43
	(r) Davana oil	3301.29.44
	(s) Cumin oil	3301.29.45
	(t) Celery seed oil	3301.29.46
	(u) Garlic oil	3301.29.47
	(v) Paprika oil	3301.29.48
	(w) Spices' oil not elsewhere specified or included	3301.29.50
	(4) Attars of all kinds in fixed oil base	3301.90.31
	(5) Mustard oil aroma	3301.90.32
	(6) Essence of ambrettolide (ambrette seed oil essence)	3301.90.33
	(7) Synthetic perfumery compounds	3302.90.11
	(8) Synthetic essential oil	3302.90.12
	(9) Aleuritic acid	3302.90.20
<b>71</b>	<b>Non-alcoholic beverages and their powders, concentrates and tablets including (i) aerated water, soda water, mineral water, water sold in sealed containers or pouches (ii) fruit juice, fruit concentrate, fruit squash, fruit syrup and fruit cordial (iii) soft drinks (iv) health drinks of all varieties (v) other non-alcoholic beverages; not falling under any other entry in this List or in any of the Schedules.</b>	
	(1) Water not containing added sugar or other sweetening matter	
	(a) Mineral water	2201.10.10
	(b) Aerated water	2201.10.20
	(2) Water containing added sugar or other sweetening matter	
	(a) Aerated water	2202.10.10
	(b) Lemonade	2202.10.20
	(c) Other	2202.10.90
	(3) Fruit juices and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	2009
	(4) Fruit pulp or fruit juice based drinks	2202.90.20
	(5) Soft drink concentrates	
	(a) Sharbat	2106.90.11
	(b) Other	2106.90.19
	(6) Beverages containing milk	2202.90.30
<b>72</b>	<b>Nuts and kernel such as almond, pistha, walnut, cashew kernel other than those specified elsewhere in this List.</b>	
	(1) Brazil nuts	

(1)	(2)	(3)
	(a) in shell	0801.21.00
	(b) shelled	0801.22.00
	(2) Cashew kernels	0801.32
	(3) Almonds	
	(a) in shell	0802.11.00
	(b) shelled	0802.12.00
	(4) Hazelnuts	
	(a) in shell	0802.21.00
	(b) shelled	0902.22.00
	(5) Walnut	
	(a) in shell	0802.31.00
	(b) shelled	0802.32.00
	(6) Chestnuts	0802.40.00
	(7) Mixtures of nuts	0813.50.10
<b>73</b>	<b>Office machines, equipments and apparatuses including franking, address-printing, tabulating, cash registering, cheque writing, accounting, statistical, indexing, card punching and paper shredding machines and apparatuses</b>	
	(1) Addressing machines and address plate embossing machines	8472.20.00
	(2) Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	8472.90.10
	(3) Automatic bank note dispensers	8472.90.30
	(4) Coin sorting machines, coin counting or wrapping machines	8304.00.00
	(5) Calculating machine incorporating a printing device	8470.21.00
	(6) Other calculating machine	8470.30
	(7) Accounting machines	
	(a) Electrically operated	8470.40.10
	(b) Manually operated	8470.40.20
	(8) Cash registers	
	(a) Electrically operated	8470.50.10
	(b) Manually operated	8470.50.20
<b>74</b>	<b>Paints, lacquers, polishes and enamels not otherwise specified in this schedule, including powder paints, stiff paste paints and liquid paints; (ii) Colours (iii) Pigments, including water pigments and leather finishes; (iv) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints; (v) Varnishes, french polish, bituminous and coal-tar blacks; (vi) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms; (vii) Turpentine oil, bale-oil, white oil; (viii) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil; (ix) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing preparations for facades, indoor walls, false ceiling or the like; (x) Primers of all kinds (xi) All others</b>	
	(1) Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, egobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry other than glass frit and other glass in the form of powder, granules or	3207

(1)	(2)	(3)
	other than glass frit and other glass in the form of powder , granules or flakes	
	(2) Paints and varnishes (including enamels and lacquers ) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium.	
	(a) Based on polyesters	
	(i) Enamels	3208.10.10
	(ii) Lacquers	3208.10.20
	(iii) Varnishes	3208.10.30
	(iv) Other	3208.10.90
	(b) Based on acrylic or vinyl polymers	
	(i) Enamels	3208.20.10
	(ii) Lacquers	3208.20.20
	(iii) Varnishes	3208.20.30
	(iv) Other	3208.20.90
	(c ) Based on cellulose nitrate or other cellulose derivatives	
	(i) Nitrocellulose lacquers	3208.90.11
	(ii) Other	3208.90.19
	(iii) Synthetic enamel, ultra white paints	3208.90.21
	(iv) Synthetic enamel, other colours	3208.90.22
	(v) Lacquers	3208.90.30
	(vi) Insulating varnish	3208.90.41
	(vii) Slip agents	3208.90.50
	(viii) Other	3208.90.90
	(3) Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a aqueous medium	
	(a) Acrylic emulsion	3209.10.10
	(b) other	3209.10.90
	(c ) Dispersion paints	3209.90.10
	(d ) Emulsion paints not elsewhere specified	3209.90.20
	(4) Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	
	(a) Dry distemper, including cement based water paints	3210.00.11
	(b) Oil bound distemper	3210.00.12
	(c ) Prepared water pigments of a kind used for finishing leather	3210.00.20
	(d) Metallic powder or flakes prepared as paints	3210.00.30
	(e) Poly Tetra Fluoro Ethylene (PTFE)/Silicon resin based coating materials	3210.00.40
	(f) Other	3210.00.90
	(e) Other	3212.90.90
	(5) Artists' , students' or sign-board painters' colours, modifying tints, amusement colours and the like, in tablets, jars, bottles, pans or in similar forms or packings	3213
	(6) Glaziers' putty, grafting putty, resin cements , caulking compounds and other mastics; painters' fillings	3214.10.00
	(7) Non-refractory surfacing preparation	3214.90.10
	(8) Resin cement	3214.90.20
	(9) Other	3214.90.90

(1)	(2)	(3)
	(10) Composite solvents and thinners not elsewhere specified or included	3814.00.10
	(11) Prepared paint or varnish removers	3814.00.20
	(12) Paint, distemper, varnish or similar brushes	9603.40.10
<b>75</b>	<b>Pan masala, pan chutney, scented supari and the like</b>	
	(1) Pan masala	2106.90.20
	(2) Supari including scented supari	2106.90.30
	(3) Churna for pan	2106.90.70
	(4) Pan chutney	NA
<b>76</b>	<b>Perambulator including push chair for babies, and spare parts, accessories and components thereof</b>	
	(1) Baby carriages	8715.00.10
	(2) Parts	8715.00.20
<b>77</b>	<b>Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, x-ray films and film packs and plates, x-ray machine, scanners, medical imaging equipments, photo albums, stamp album, photo frames, photo mounts and other parts and accessories required for use therewith.</b>	
	(1) Photographic Cameras	
	(a) Cameras of a kind used for preparing printing plates or cylinders	9006.10.00
	(b) Cameras of a kind used for recording documents on microfilms, microfiche or other microforms	9006.20.00
	(c) Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs, comparison cameras for forensic or criminological purposes	9006.30.00
	(d) Instant print cameras	9006.40.00
	(e) Other cameras with a through-the-lens view-finder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	9006.51.00
	(f) Others, with roll film of a width less than 35mm	9006.52.00
	(g) Fixed focus 35mm cameras	9006.53.10
	(h) Fixed focus 110mm cameras	9006.59.10
	(2) Photographic enlargers	9008.40
	(3) Flashlight apparatus	
	(a) Discharge -lamp (electronic)	9006.61.00
	(b) Flash bulbs, flash cubes and the like	9006.62.00
	(4) Parts and accessories of heading 9006	
	(a) for cameras	9006.91.00
	(b) other	9006.99.00
	(5) Linear ultra-sound scanner	9018.12.10
	(6) Photo and stamp albums	4820.50.00
	(7) Photo frames	
	(a) of base metals	8306.30.00
	(b) Wooden frames for paintings, photographs, mirrors or similar objects	4414.00.00
<b>78</b>	<b>Pre-stressed concrete poles</b>	NA
<b>79</b>	<b>Plywood, hard board, particle board, block board, insulation board, laminated board, batten board, hard or soft wall ceiling, floor boards, and similar boards of wood, of all kinds, whether or not containing any material other than wood; (ii) All other non-soft boards or insulating material made of any other material other than wood</b>	
	(1) Particle board and similar board	4410

(1)	(2)	(3)
	(2) Fibreboard of wood or other lignious materials, whether or not bonded with resins or other organic substances	4411
	(3) Plywood, veneered panels and similar laminated wood	4412
<b>80</b>	<b>Readymix Concrete</b>	3824.50.10
<b>81</b>	<b>Rubber products, synthetic rubber products and products of mixture of rubber and synthetic rubber not elsewhere mentioned in this Schedule or in any other schedule</b>	
	(1) Articles of vulcanised rubber	
	(a) Articles of cellular rubber	4016.10.00
	(b) Floor coverings and mats	4016.91.00
	(d) Boat or dock fenders, whether or not inflatable	4016.94.00
	(e) Rubber cots for textile industry	4016.99.10
	(h) Other	4016.99.90
	(2) Articles of hard rubber	
	(a) Printers' rollers	4017.00.30
	(b) Textile rollers	4017.00.40
	(c) Type writers and cyclostyling rollers	4017.00.50
	(d) Other	4017.00.90
<b>82</b>	<b>Scientific instruments and lab equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments, and mechanical instruments</b>	
	(1) Microscopes	
	(a) Compound optical microscopes, including those for photomicrography, cine-photomicrography or micro-projection	9011
	(b) Microscopes, other than optical microscopes; Diffraction apparatus	9012
	(2) Direction finding compasses; other navigational instruments and apparatus	
	(a) Direction finding compasses	9014.10.00
	(b) Instruments and appliances for aeronautical or space navigation (other than compasses)	9014.20.00
	(c) Echosounding instruments	9014.80.10
	(d) Sextants	9014.80.20
	(e) Parts and accessories	9014.90.00
	(3) Telescopic sights for fitting to arms	9013.10.10
	(4) Periscopes	9013.10.20
	(5) Lasers, other than laser diodes	9013.20.00
	(6) Surveying (including photo-grammetrical surveying) hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; range finders	
	(a) Range finders	9015.10.00
	(b) Theodolites and tachymeters (tacheometers)	9015.20.00
	(c) Photo-grammetrical surveying instruments and appliances	9015.40.00
	(d) Hydrographic instruments	9015.80.10
	(e) Meteorological instruments	9015.80.20
	(f) Geophysical instruments	9015.80.30
	(g) Oceanographic instruments	9015.80.90
	(h) Surveying instruments	9015.80.90
	(i) Scientific instruments (other)	NA
	(j) Space navigational instruments	NA

(1)	(2)	(3)
<b>83</b>	<b>Shaving set, safety razor, razor blades, razor cartridge, shaving brush, shaving cream, shaving soap, after shave lotion.</b>	
	(1) Safety razor	
	(a) Twin type shaving	8212.10.10
	(b) Other	8212.10.90
	(2) Razor blades	
	(a) Disposable cartridge blade	8212.20.11
	(b) Safety razor blade blanks, in strips	8212.20.20
	(3) Shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes	9603.30.90
	(4) Shaving cream	3307.10.10
	(5) Shaving soap	3307.10.90
	(6) Shave lotion	3401.30.12
	(7) Shaving cream and shaving gel , whether or not containing soap	3401.30.12
	(8) Razor blades	NA
<b>84</b>	<b>Shoe polish including shoe wax, cream and whitener</b>	7106
<b>85</b>	<b>Sound transmitting equipments including loudspeakers, dictaphones, amplifiers and similar apparatus for recording and reproducing sound and spare parts and accessories thereof</b>	
	(1) Single loudspeakers mounted in their enclosures	8518.21.00
	(2) Audio-frequency electric amplifiers	8518.40.00
	(3) Electric sound amplifier sets	8518.50.00
	(4) Dictaphones	NA
	(5) Sound transmitting equipments (other)	NA
<b>86</b>	<b>Soya milk</b>	2202.90.10
<b>87</b>	<b>Strong room or vault doors and ventilators, armored or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffer, safe deposit lockers and locker cabinets</b>	8303.00.00
<b>88</b>	<b>Suit cases, brief cases, attache cases, dispatch cases, trunks, purses, hand bags , vanity bags, vanity cases and vanity boxes, other than school bags</b>	
	(1) With outer surfaces of leather, of composition leather or of patent leather	
	(a) Travel goods, trunks, suitcases, sports bags, and other similar items of leather	4202.11.10
	(b) Brief cases	4202.11.40
	(c) Executive cases	4202.11.50
	(d) Vanity cases	4202.11.60
	(e) Attache cases	4202.11.70
	(f) Handbags for ladies	4202.21.10
	(g) Vanity bags	4202.21.20
	(h) Purse	4202.31.20
	(2) With outer surface of plastic or of textile materials	
	(a) Plastic moulded suit-cases	4202.12.20
	(b) Plastic moulded brief-cases	4202.12.30
	(c) Other travel goods	4202.12.50
	(d) Brief cases	4202.12.60
	(e) Executive cases other than plastic moulded	4202.12.70
	(f) Vanity cases	4202.12.80
	(g) Handbags and shopping bags of artificial plastic material	4202.22.10
	(h) Handbags and shopping bags of cotton	4202.22.20

(1)	(2)	(3)
	(i) Handbags and shopping bags of jute	4202.22.30
	(j) Vanity bags of other textile materials	4202.22.40
<b>89</b>	<b>Tarpaulin and products of waterproof cloth, and PVC cloth.</b>	
	(1) Tarpaulin	
	(a) of cotton	6306.11.00
	(b) of synthetic fibres	6306.12.00
	(c) of jute	6306.19.10
	(2) Venetian or Austrian blinds	6306.19.30
	(3) Tents	
	(a) of cotton	6306.21.00
	(b) of synthetic fibres	6306.22.00
	(c) of other textile materials	6306.29
	(4) Sails	
	(a) of synthetic fibres	6306.31.00
	(b) of cotton	6306.39.10
	(c) of other textile materials	6306.39.90
<b>90</b>	<b>Television sets and component parts and accessories thereof</b>	
	(1) Colour television sets	8528.12
	(2) Black and white and other monochrome	8528.13
	(3) Television sets, parts	NA
<b>91</b>	<b>Timber [Explanation: Timber includes all kinds of wood, standing trees, logs, planks, rafters of any size or variety other than those coming under any specific entry in this schedule or in any other schedule.]</b>	
	(1) Timber in the rough, whether or not stripped of bark or sapwood, or roughly squared	
	(a) Treated with paint, stains, creosote or other preservatives	4403.10.00
	(b) Sawlogs and veneerlogs	4403.20.10
	(c) Dark Red Meranti, Light Red Meranti and Meranti Bakau	4403.41.00
	(d) Teak wood	4403.49.10
	(e) Oak wood	4403.91.00
	(f) Beech wood	4403.92.00
	(g) Andaman Padauk	4403.99.11
	(h) Bonsum	4403.99.12
	(i) Gurgan	4403.99.13
	(j) Khair	4403.99.14
	(k) Lampati	4403.99.15
	(l) Laurel	4403.99.16
	(m) Paliwood	4403.99.17
	(n) Red Sanders	4403.99.18
	(o) Rose wood	4403.99.19
	(p) Sal	4403.99.21
	(q) Sandalwood	4403.99.22
	(r) Semul	4403.99.23
	(s) Walnut wood	4403.99.24
	(t) Anjam	4403.99.25
	(u) Birch	4403.99.26
	(v) Sissoo	4403.99.27
	(w) White cedar	4403.99.28
	(x) Other	4403.99.29
	(2) Railway or tramway sleepers (crossties) of wood	4406



(1)	(2)	(3)
	(3) Wood sawn or chipped lengthwise, sliced or peeled , whether or not planed, sanded or end-jointed .	4407
	(4) Wood (including strips and friezes for parquet flooring , not assembled) continuously shaped (tongued, grooved , rebated , chamfered, V-jointed, beaded , moulded, rounded or the like) along any of its edges or faces , whether or not planed, sanded or end-jointed	4409
	(5) Densified wood , in blocks, plates, strips or profile shapes	4413.00.00
<b>92</b>	<b>Tooth paste, tooth powder (whether medicated or not), tooth brush and other dentifrices, mouth washes and deodorants</b>	
	(1) Tooth paste	3306.10.20
	(2) Tooth powder	3306.10.10
	(3) Dentifrices	
	(a) in powder	3306.10.10
	(b) in paste	3306.10.20
	(c ) other	3306.10.90
	(4) Yarn used to clean between the teeth ( dental floss)	3306.20.00
	(5) Tooth brushes, including dental plate brushes	9603.21.00
	(6) Mouth washes	3306.10.90
	(7) Mouth deodorants	3306.90.00
<b>93</b>	<b>Torch light and bulbs</b>	
	(1) Torch	8513.10.10
	(2) Bulbs	8539.29.20
<b>94</b>	<b>Transmission apparatus for radio, TV; Television cameras; Still image video cameras and other video camera recorders; digital cameras; Wireless microphones, radar apparatus, reception apparatus for radio telephony, radio telegraphy or radio broadcasting; Amplifiers and loud speakers which are used exclusively in such instruments and apparatus.</b>	
	(1) Transmission apparatus	
	(a) Radio broadcast transmitter	8525.10.10
	(b) TV broadcast transmitter	8525.10.20
	(2) Broadcast equipment subsystem	8525.10.30
	(3) Communication jamming equipment	8525.10.40
	(4) Wireless microphone	8525.10.50
	(5) Marine radio communication equipment	8525.20.15
	(6) Amateur radio equipment	8525.20.16
	(7) VSAT terminals	8525.20.91
	(8) Other satellite communication equipment	8525.20.92
	(9) Television cameras	8525.30.00
	(10) Still image video cameras and other video camera recorders; digital cameras	8525.40.00
	(11) Radar apparatus	8526.10.00
	(12) Radio navigational aid apparatus	8526.91
	(13) Radio remote control apparatus	8526.92.00
	(14) Reception apparatus for radio telephony , radio telegraphy or radio broadcasting , whether or not combined in the same housing , with sound recording apparatus or a clock	
	(a) Pocket size radio cassette players	8527.12.00
	(b) Other apparatus combined with sound recording or reproducing apparatus	8527.13.00
	(15) Reception apparatus for radio telephony, radio telegraphy or radio	8527.31.00

(1)	(2)	(3)
	broadcasting	
	(16) Satellite receivers	8528.12.91
	(17) Amplifier	
	(a) Broadcast amplifier	8543.89.71
	(b) Limiting amplifier, video distribution amplifier and stabilising amplifiers	8543.89.72
	(c) RF (radio frequency) power amplifiers and noise generators for communication jamming equipment, static or mobile or manportable	8543.89.91
<b>95</b>	<b>Tyres and tubes other than those for bicycles, tri-cycles, cycle rickshaws, tractors, power tillers, threshers and harvesters, and wheel-chairs; flaps</b>	
	(1) New pneumatic tyres , of rubber	
	(a) of a kind used on motor cars (including station wagon and racing cars)	4011.10
	(b) of a kind used on buses and lorries	4011.20
	(c ) of a kind used on aircraft	4011.30.00
	(d) of a kind used on motor cycle	4011.40
	(e) of a kind used on construction or industrial handling vehicles and machines	4011.62.00
	(2) Retreaded or used pneumatic tyres of rubber. Solid or cushion tyres, tyre treads and tyre flaps, of rubber	4012
	(3) Inner tubes, of rubber	
	(a) for motor cars	4013.10.10
	(b) for lorries and buses	4013.10.20
	(c ) for aircraft	4013.90.10
	(d) for motor cycle	4013.90.20
	(e) for off road vehicles, not elsewhere specified or included	4013.90.30
<b>96</b>	<b>Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice buckets or boxes, tins and receptacles to keep food or beverages or other articles, hot or cold and components and accessories thereof</b>	9617.00
<b>97</b>	<b>Vegetable, mineral and other preparations, food supplements, appetizers, dietical foods and all other preparations for human consumption in liquid, pill, powder forms, whether prepared according to pharmacopial standards or otherwise, other than those specified elsewhere in this list or in any of the schedules.</b>	
	(1) Protein concentrates and textured protein substances	2106.10.00
	(2) Dietical Foods	2106.90.91
	(3) Appetizers	NA
	(4) Food supplements (other)	NA
	(5) Mineral preparations for human consumption	NA
	(6) Vegetable or mineral preparations in liquid, pill or powder forms other than those specified in this list or in any other schedules	NA
<b>98</b>	<b>Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical-timers, time-records, auto print time punching clocks, time-registers, instrument panel clocks of all kinds including all such electronic devices, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps</b>	

(1)	(2)	(3)
	(1) Wrist-watches, pocket watches and other watches including stop-watches with case of precious metal or of metal clad with precious metal	9101
	(2) Wrist-watches, pocket watches and other watches including stop-watches other than those of HSN heading 9101	9102
	(3) Clocks with watch movements excluding clocks of HSN heading 9104	9103
	(4) Instrument panel clocks and clocks of a similar type for vehicles , aircraft , space craft vessels	9104.00.00
	(5) Alarm clocks	
	(a) Electrically operated	9105.11.00
	(b) Other	9105.19.00
	(6) Wall clocks	
	(a) Electrically operated	9105.21.00
	(b) Other	9105.29.00
	(7) Battery accumulator or mains powered clocks	9105.91.00
	(8) Time pieces	9105.99.10
	(9) Time registers; Time recorders	9106.10.00
	(10) Parking meters	9106.20.00
	(11) Time switches with clock or watch movement or with synchronous motor	9107.00
	(12) Watch movements, complete and assembled	9108
	(13) Clock movements , complete and assembled	9109
	(14) Complete watch or clock movement, unassembled or partly assembled (movement sets), Incomplete watch or clock movements assembled; rough watch or clock movements	9110
	(15) Watch cases	
	(a) Cases of precious metal or metal clad with precious metal	9111.10.00
	(b) Cases of base metal, whether or not gold- or silver plated	9111.20.00
	(c) Other cases	9111.80.00
	(16) Clock cases	9112
	(17) Watch straps , watch bands and watch bracelets and parts thereof	9113
	(18) Other watch or clock parts	9114
<b>99</b>	<b>Water - distilled water, medicinal water, ionic water, battery water, de-mineralised water</b>	2851.00.10
<b>100</b>	<b>Water filter of all varieties and descriptions</b>	8421.21
<b>101</b>	<b>Water supply and sanitary equipments and fittings of every description including storage tanks other than those made of PVC; sinks, wash basins, wash basin pedestals, taps, bath showers, bidets, water closet pans, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof;</b>	
	(1) Baths, shower-baths, sinks and wash-basins of plastics	3922.10.00
	(2) Lavatory seats and covers of plastics	3922.20.00
	(3) Toilet articles of plastics	3924.90.10
	(4) Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	
	(a) of chinaware or porcelain ware	6910.10.00
	(b) other	6910.90.00
	(5) Storage tanks other than PVC	
	(a) Reservoirs, tanks , vats and similar containers ( other than for compressed or liquefied gas ) of iron or steel , of a capacity	

(1)	(2)	(3)
	exceeding 300 litres , whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	
	(i) G.I. tanks	7309.00.10
	(ii) G.I. barrels and drums	7309.00.20
	(iii) pressed steel tanks	7309.00.30
	(iv) pressure vessels	7309.00.40
	(b) Tanks, casks, drums, cans, boxes and similar containers, (other than for compressed or liquefied gas ) of iron or steel , of a capacity not exceeding 300 litres , whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	7310
	(6) Sanitaryware and parts thereof of iron or steel	
	(a) Sinks and wash basins	7324.10.00
	(b) Baths whether or not enamelled	7324.21.00
	(7) Sanitaryware and parts thereof of copper	
	(a) Sanitaryware	7418.20.10
	(b) Parts	7418.20.20
	(8) Reservoirs, tanks, vats and similar containers of Aluminium (other than for compressed or liquefied gas), of a capacity exceeding 300L, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	7611.00.00
	(9) Reservoirs , tanks, vats and similar containers of a capacity above 300ltr	7419.99.10
	(10) Sanitaryware and parts thereof of aluminium	
	(a) Sanitaryware	7615.20.10
	(b) Parts	7615.20.20
	(11) Sanitaryware fixtures of lead	7806.00.10
	(12) Sanitaryware fixtures of zinc	7907.00.10
	(13) Taps Made of	
	(a) Iron and Steel	8481.80.10
	(b) Non ferrous metal	8481.80.20
<b>102</b>	<b>Wigs</b>	
	(a) of synthetic textile materials	6704.11.00
	(b) of human hair	6704.20.10
<b>103</b>	<b>Goods which are not covered by any other entry of this list or by any entry of any of the Schedules to the Kerala Value Added Tax Act, 2003</b>	<b>****</b>

By order of Governor,

**P Mara Pandiyan**  
Secretary to Government

#### Explanatory Note

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

As per the provisions in sub-section (1) of section 6 of the Kerala Value Added Tax Act, 2003, the goods not falling under clause (a) or (c) of that sub-section will be taxable at

<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
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the rate of 12.5 % and such goods are not specified is a separate schedule in the Act. But clause (d) of the said sub-section empowers the Government to notify a list of such goods. Government have decided to notify the list of such goods taxable at the rate of 12.5 %.

This notification is intended to achieve the above object.