

**<sup>1</sup>[FIRST SCHEDULE  
(Goods exempted from tax under sub-section (1) of section 5)**

Serial Number	Description of Goods
(1)	(2)
1.	Agricultural implements manually operated or animal driven.
2.	Aids and implements used by handicapped persons.
3.	All seeds for sowing other than oil seeds.
4.	All varieties of textiles and fabrics (produced or manufactured in India) including declared goods but other than those specified elsewhere in Third Schedule <sup>1</sup> [or notified by the Government.] <sup>1</sup>
	<sup>1</sup> Inserted by Act 4 of 2006 w.e.f. 1.4.2006.
5.	<sup>1</sup> [(i) Animal feed and feed supplements, namely, processed commodity sold as poultry feed, cattle feed, pig feed, fish feed, fish meal, prawn feed, shrimp feed and feed supplements and mineral mixture concentrates, intended for use as feed supplements; (ii) Chunni of pulses, de-oiled cake and wheat bran.] <sup>1</sup>
	<sup>1</sup> Substituted by Act 4 of 2006 w.e.f. 1.4.2006.
6.	Animal <sup>1</sup> [shoe and nails.] <sup>1</sup>
	<sup>1</sup> Substituted by Act 4 of 2006 w.e.f. 1.4.2006.
7.	Aviation turbine fuel.
8.	Awalakki (Beaten rice) and Mandakki (Parched rice or puffed rice).
9.	Bangles of all materials excluding precious metals.
10.	Betel leaves.
11.	Books, Periodicals and journals including maps, charts and globe.
12.	Bread and bun.
13.	Cart driven by animals <sup>1</sup> [and their parts, but excluding rubber tyres, tubes and flaps] <sup>1</sup>
	<sup>1</sup> Inserted by Act 4 of 2006 w.e.f. 1.4.2006.
14.	Charakha, Ambar Charaka, handloom fabrics and Gandhi Topi.
15.	Charcoal and firewood except Casurina and Eucalyptus timber.

16. Coarse grains and their flour excluding paddy, rice and wheat and their flour.
17. Condoms and contraceptives.
18. Cotton and silk yarn in hank.
19. Curd and butter milk.
20. Diesel.
21. Earthen Pots.
22. Electrical energy.
23. Fish seeds, Prawn seeds, Shrimp seeds, fishing nets and twine and fishing requisites including purse-seiners and gill netters, but excluding boats, trawlers and other mechanized boats.
24. Fresh milk and pasteurised milk.
25. Fresh plants, saplings, fresh flowers, plantain leaves, patravali (dinner leaves) and their products.
26. Fresh Vegetables & fresh fruits.
27. Garlic, ginger, green chillies, onions, potatoes, sweet potatoes, tapioca and their seeds.
28. Hay (green or dry).
29. Human blood <sup>1</sup>[including all its components]<sup>1</sup>
  1. Substituted by Act 4 of 2006 w.e.f. 1.4.2006.
30. Jaggery.
31. Khadi garments including made-up articles; other goods sold by Khadi and Village Industries as may be notified.
32. Kumkum, bindi and sindhur.
33. Leaf plates and cups whether pressed or stiched.
34. Liquor including Beer, Fenny, Liqueur and Wine.
35. Lottery tickets.
36. Meat including flesh of poultry, fish, prawns, shrimps and lobsters, <sup>1</sup>[not cured or frozen]<sup>1</sup> eggs, livestock including poultry, but excluding horses; raw wool.
  1. Substituted by Act 4 of 2006 w.e.f. 1.4.2006.

37. National flag.
38. Non-judicial stamp paper sold by the Government Treasuries and authorized vendors; postal items like envelopes, post card including greeting cards and stamps sold by the Government; rupee note when sold to the Reserve Bank of India; cheques, loose or in book form.
39. Organic manure, Compost manure, fish manure and poultry manure.
40. Pappad.
41. Petrol including special boiling spirit.
42. <sup>1</sup>[XXX]<sup>1</sup>
  1. Omitted by Act 6 of 2007 w.e.f. 1.4.2007.
43. Salt.
44. Semen including frozen semen.
45. Silkworm eggs, silkworm pupae, silkworm cocoons and raw silk including raw silk yarn, but excluding raw silk imported from outside the country.
46. Slates, slate pencils and chalk crayons.
47. Sugar (produced or manufactured in India) as described from time to time in Column 2 of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act 1957 (Central Act 58 of 1957).
48. Sugar cane.
49. Tender coconuts.
50. <sup>1</sup>[XXX]<sup>1</sup>
  1. Omitted by Act 6 of 2007 w.e.f. 1.4.2007.
51. Toddy, Neera and Arrack.
52. Unbranded broom sticks.
53. Vibhuthi.
54. Water other than.-

- (i) aerated, mineral, distilled , medicinal , ionic , battery and de-mineralised water; and
- (ii) water sold in sealed container.]<sup>1</sup>

1. Inserted by Act 27 of 2005 w.e.f. 7.6.2005.

**SECOND SCHEDULE**  
**GOODS TAXABLE AT ONE PER CENT**

[Section 4(1)(a)(i)]

Serial Number	Description of goods
1	2
1.	Bullion and specie
2.	<sup>1</sup> [ x x x ] <sup>1</sup>
3.	<sup>1</sup> [ XXX ] <sup>1</sup>

1. Omitted by Act 12 of 2011 w.e.f 1.4.2011

**<sup>1</sup>[THIRD SCHEDULE  
<sup>1</sup>[XXX]<sup>1</sup>**

1. Omitted by Act 4 of 2010 w.e.f. 1.4.2010.

[section 4(1)(a)(ii)]

Serial Number	Description of goods
(1)	(2)
1.	Agricultural implements not operated manually or not driven by animal
2.	All kinds of bricks including fly ash bricks; refractory bricks and the like; asphaltic roofing sheets; earthen tiles.
3.	All processed fruit and vegetables including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed container or otherwise)
4.	All types of yarn other than cotton and silk yarn in hank; sewing thread
5.	<sup>1</sup> [All utensils <sup>2</sup> [xxx] <sup>2</sup> including pressure cookers and pans and cutlery, but excluding stoves, trays, baskets and other containers, furniture, instruments, implements and tools used in kitchen or household and utensils made of precious metals.] <sup>1</sup>
	1. Substituted by Act 4 of 2006 w.e.f. 1.4.2006. 2. Omitted by Act 12 of 2011 w.e.f. 1.4.2011
6.	Animal hair
7.	Areca nut and powder
8.	Bamboo and cane including bamboo splints and sticks
9.	Bearings, <sup>1</sup> [(excluding parts of motor vehicles)] <sup>1</sup> namely.-
	1. Inserted by Act 4 of 2006 w.e.f. 1.4.2006.
	(1) Ball bearings
	(2) Tapered roller bearings including cone and tapered roller assemblies
	(3) Spherical roller bearings
	(4) Needle roller bearings
	(5) Other cylindrical roller bearings
	(6) Other, including combined ball or roller bearings

(7) Plummer blocks, bearing housing, locate rings and covers, adopter withdrawal sleeves, locknut, lock-washer clamps and rolling elements

10. Beedi leaves
11. Beehive
12. Beltings, namely, Transmission, conveyor or elevator belts or belting of vulcanized rubber whether combined with any textile material or otherwise.
13. Bicycles, tandem cycles, cycle combinations, cycle-rickshaws, children's tricycles and similar articles and parts and accessories thereof including their tyres, tubes and flaps.
14. Biomass briquettes
15. Bitumen <sup>1</sup>[and cold tar.]<sup>1</sup>

1. Inserted by Act 4 of 2006 w.e.f. 1.4.2006.
16. Bone meal
17. Buckets made of iron and steel, aluminium, plastic or other materials except precious metals
18. Bulk Drugs
19. Candles
20. Capital goods as may be notified
21. Centrifugal and monoblock and submersible pumpsets and parts
22. Chalk stick
23. <sup>1</sup>[Chemical fertilizers, chemical fertilizer mixtures; bio-fertilizers, micro nutrients, gypsum, plant growth promoters and regulators; rodenticides, fungicides, weedicides and herbicides; insecticides or pesticides but excluding phenyl, liquid toilet cleaners, floor cleaners, mosquito coils, mosquito repellants and the like used for non-agricultural or non-horticultural purposes.]<sup>1</sup>

1. Substituted by Act 5 of 2008 w.e.f. 1.8.2008.
24. Coffee beans and seeds (whether raw or roasted); cocoa pods and beans; green tea leaf and chicory.
25. Coir and coir products excluding rubberised coir products

26. Combs
27. Cotton waste and cotton yarn waste.
28. Crucibles
29. Cups and plates of paper and plastics
30. <sup>1</sup>[ xxx]<sup>1</sup>  
Omitted by Act 12 of 2011 w.ef 1.4.2011
31. Edible oils (Non-refined and refined), but excluding coconut oil sold in sachets, bottles or tins of 200 grams or 200 millilitre each or less, including when such consumer containers are sold in bulk in a common container; oil cake.
32. Embroidery or zari articles, that is to say,-imi,zari,kasab,saima dabka,chumki,gota sitara, naqsi,kora,glass bead,badia, gizar
33. Exercise books, student note books, graph books and laboratory note books.
34. Exim scrips, REP licenses, special import licenses (SIL), value based advance licenses (VABAL), Export quotas, DEPB licenses, copyrights, patents and the like <sup>1</sup>[including software licences by whatever name called.]<sup>1</sup>  
1. Inserted by Act 6 of 2007 w.e.f. 1.4.2007.
35. Feeding bottle and nipple
36. Fibres of all kinds and Fibre Waste
37. Fireclay, clay, coal ash, coal boiler ash, fly ash, coal cinder ash, coal powder and clinker.
38. Flour (Atta), Maida and Soji of wheat; flour and soji of rice; <sup>1</sup>[soji and poha of maize;]<sup>1</sup> flour of pulses  
1. Substituted by Act 4 of 2006 w.e.f. 1.4.2006.
39. Fried gram
40. Hand pumps , parts and fittings
41. Handicrafts excluding furniture
42. Honey
43. Hose pipes and fittings thereof <sup>1</sup>[excluding parts of motor vehicles]<sup>1</sup>



1. Inserted by Act 4 of 2006 w.e.f. 1.4.2006.

44. Hosiery goods
  45. Husk and bran of cereals and pulses.
  46. Ice
  47. Idol made of clay and clay lamps
  48. Imitation Jewellery, Synthetic gems and hairpins
  49. Incence sticks commonly known as agarbathi, dhupkathi or dhupbathi including sambrani and lobana
  50. Indian musical instruments namely, Veena, violin, tambura, mridanga, ghatam, khanjira, harmonium, flute, star, sarod, santoor, dilruba, nadaswara, dolu, tabla, shehnai, pakwaz, vichitra veena, gotu vadyam, morsing, chande, triangle, rudraveena and sarangi and parts and accessories thereof.
  51. Industrial inputs and packing materials as may be notified
  52. <sup>1</sup>[Industrial cables other than copper and alluminium single core PVC cable upto six square milimetre for use upto 1100 Volts.]<sup>1</sup>
1. Substituted by Act 6 of 2007 w.e.f. 1.4.2007.
53. IT Products including telecommunication equipments as may be notified.
  54. Kerosene lamps and lanterns, petromax, glass chimney
  55. Kerosene oil sold through Public Distribution System ( PDS)
  56. Khova
  57. Kites
  58. Lignite
  59. Lime, limestone, products of lime, dolomite and other white washing materials.
  60. Medical and pharmaceutical preparations; Medicated ointments manufactured or imported under license granted under the Drugs and Cosmetics Act 1940; Light liquid paraffin of IP grade; Wadding gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes; <sup>1</sup>[Surgical gloves and Syringes including

needles]<sup>1</sup> Diagnostic or laboratory reagents including prepared diagnostic or laboratory reagents

1. Substituted by Act 4 of 2006 w.e.f. 1.4.2006.

61. Medical equipments, devices and implants
62. Medicinal plants, roots, herbs and barks used in the preparation of Ayurvedic medicines.
63. Mixed PVC stabilizer <sup>1</sup>[;plastic boxes, cases and crates for conveyance or packing of goods]<sup>1</sup>

1. Shall be deemed to have been inserted by Act 5 of 2008 w.e.f.7.6.2005.
64. <sup>1</sup>[Moulded plastic footwear fully made of plastic and of single mould, hawai chappals (rubber) and their straps.]<sup>1</sup>

1. Substituted by Act 4 of 2006 w.e.f. 1.4.2006.
65. Napa Slabs (Rough flooring stones) and Shahabad stones
66. Non-ferrous castings
67. Non-ferrous metals and alloys; Ingots, slabs, blocks, billets, sheets, circles, hoops, strips, bars, rods, rounds, squares, flats and other extrusions of Aluminium, brass, bronze, copper, cadmium, lead and zinc, metal powders, metal pastes of all types and grades, metal scraps and waste.
68. Oil Seeds other than those specified in serial number 30
69. <sup>1</sup>[(i) Paper of all kinds including ammonia paper, blotting paper, carbon paper, cellophane, PVC coated paper, stencil paper, tissue paper, water proof paper, art boards, card boards, corrugated boards, duplex boards, pulp boards, straw boards, triplex boards and the like, but excluding photographic paper.  
(ii) Waste paper, paper waste and newsprint.]<sup>1</sup>

1. Substituted by Act 4 of 2006 w.e.f. 1.4.2006.
70. Pipes, tubes and fittings of all kinds excluding electrical conduit pipes and its fittings.
71. Printed materials other than books meant for reading; stationary articles namely, Account books, paper envelopes, diaries, calendars,

race cards, catalogues, greeting cards, invitation cards, humour post cards, picture post cards, cards for special occasions, photo and stamp albums, computer stationery.

72. Printing ink excluding toner and cartridges.

73. <sup>1</sup>[Meat including flesh of poultry, fish, prawns, shrimps and lobsters when cured or frozen or processed.]<sup>1</sup>

1. Substituted by Act 4 of 2006 w.e.f. 1.4.2006.

74. Pulp of bamboo, wood and paper.

75. Pulses other than those specified in serial number 30.

76. Rail coaches, engines, wagons and parts thereof.

77. Rakhi

78. Readymade garments, clothing accessories and other made up textile articles:-

(1) Clothing accessories including socks, stockings, gloves, shawls, scarves, mufflers, mantillas, veils, ties, bow-ties, knitted or crocheted

(2) Clothing accessories, not knitted or crocheted, including handkerchiefs, shawls, scarves, mufflers, mantillas, veils, ties, bow-ties, cravats, gloves – headbands

(3) Blankets and travelling rugs

(4) Bed linen, table linen, toilet linen and kitchen linen and other made ups

(5) Curtains (including drapes) and interior blinds; curtain and bed valances

(6) Other furnishing articles

<sup>1</sup>[(7) Woven labels, badges and the like.]<sup>1</sup>

1. Inserted by Act 4 of 2006 w.e.f. 1.4.2006.

79. Religious pictures not for use as calendar

80. Renewable energy devices and parts thereof

81. Sacred thread (janivara)

82. Safety matches

83. Sand and grits
84. Sewing machines and parts and accessories thereof
85. Ship and other water vessels including non-mechanised country boats
86. Skimmed milk powder ,UHT milk and cottage cheese
87. Solvent oil other than organic solvent oil
88. Spectacles, lenses and frames including attachments, parts and accessories thereof <sup>1</sup>[but excluding sunglasses and goggles and their lenses, frames, other attachments, parts and accessories]<sup>1</sup>; contact lens and lens cleaner  
  
1. Inserted by Act 4 of 2006 w.e.f. 1.4.2006.
89. Spices in all forms including jeera (cumin seeds), methi, poppy seeds (kaskas), Corriander (dhaniya), shajeera, somph, katha, azwan, kabab chini, bhojur phool, tejpatha, japatri, nutmeg (marathamoggu), kalhoovu, aniseed, turmeric, cardamom, pepper, cinnamon, dal chinny,cloves, tamarind and dry chillies; <sup>1</sup>[including cut chillies, spent chillies and chilly seeds, but excluding spices in the form of masala powder, instant mixes or other mixtures containing more than one spice or a spice with any other material]<sup>1</sup> wet dates; Hing (Asafoetida)
90. Sports goods (indoor and out door) including body building equipments, but excluding wearing apparels and footwear.
91. Starch including sago; tamarind seed and tamarind powder
92. Tea
93. Tools, namely.-
  - (1) Hand saws; blades for saw of all kinds
  - (2) Pliers including cutting pliers
  - (3) Hand operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handle
  - (4) Drilling, threading or tapping tools

- (5) Planes, chisels, gouges and similar cutting tools for working wood
  - (6) Screwdrivers
  - (7) Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools including dies for drawing or extruding metal, and rock drilling or earth boring tools.
  - (8) Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.
94. Toys excluding electronic toys
95. Tractors and Power tillers, their parts and accessories including trailers, but excluding batteries, tyres, tubes and flaps.
96. Transmission towers (electrical) and wires, and conductors such as Aluminium conductor steel reinforced.
97. Umbrella except garden umbrella
98. Vegetable oil including gingili oil, bran oil and castor oil excluding vegetable oil use as toilet article and edible oil.
99. Welding Electrodes of all kinds, graphite electrodes including anodes, welding rods, soldering rods and soldering wires
100. Writing instruments and writing ink, namely.-
- (1) Ball point pens
  - (2) Felt tipped and other porous-tipped pens and markers
  - (3) Indian ink drawing pens
  - (4) Fountain pens
  - (5) Propelling or sliding pencils
  - (6) Refills for ball point pens, comprising the ball point and the ink reservoir
  - (7) Pen nibs and nib points
  - (8) Pencils and crayons with leads encased in a rigid sheath
  - (9) Pencil leads, black or coloured
  - (10) Pastels and drawing charcoals other than chalks
  - (11) Geometry boxes, colour boxes, pencil sharpeners

(12) Writing ink ]<sup>1</sup>

1. Substituted by Act 27 of 2005 w.e.f. 7.6.2005.

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**FOURTH SCHEDULE**  
**GOODS TAXABLE AT TWENTY PER CENT**  
 [Section 4(1)(a)(iii)]

Serial Number	Description of goods
1	2
1.	Narcotics
2.	Molasses
<sup>1</sup> [3.	Denatured anhydrous alcohol
4.	Denatured Spirit
5.	Ethyl alcohol
6.	Rectified Spirit] <sup>1</sup>

1. Inserted by Act 6 of 2007 w.e.f. 1.4.2007.

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**FIFTH SCHEDULE**  
**INPUT TAX RESTRICTED GOODS**  
 (Section 11(3))

Serial Number	Description of Goods
1	2
1.	Motor vehicles of all kinds, aeroplanes, helicopters or any other type of flying machine, parts and accessories thereof including tyres, tubes and flaps.
2.	Articles of food and drinks, including cakes, biscuits and confectionery; ready to serve foods; processed or semi-processed or semi-cooked food-stuffs; fruits, fruit and vegetable products sold in any kind of sealed containers; dressed chicken, meat, fish, prawns, shrimps and lobsters sold in any kind of sealed containers; aerated water, including soft drinks; sweets

and sweet meats; instant mixes; soft drink concentrates; spice powders, pastes and the like; tobacco and tobacco products.

3. All electrical or electronic goods and appliances including air conditioners, air coolers, telephones, fax machines, duplicating machines, photocopiers and scanners, parts and accessories thereof, other than those for use in the manufacture, processing, packing or storing of goods for sale and those for use in computing, issuing tax invoice or sale bills, security and storing information.
4. Textiles, crockery, cutlery, carpets, paintings and artifacts.
5. Furniture including slotted angles and ready to assemble parts of furniture, stationery articles including paper, sanitary fittings, cement and other construction materials including bricks, timber, wood, glass, mirrors, roofing materials, stones, tiles and paints, toilet articles.

**<sup>1</sup>[SIXTH SCHEDULE  
[Section 4(1)(c)]**

Serial Number	Description of Works Contract	Rate of Tax
1	2	3
1.	Bottling, canning and packing of goods.	<sup>2</sup> [Five per cent] <sup>2</sup>
2.	Dyeing and printing of textiles.	<sup>2</sup> [Five per cent] <sup>2</sup>
3.	Electroplating, electorgalvanising, anodizing and the like.	<sup>2</sup> [Five per cent] <sup>2</sup>
4.	Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlines, etc.	<sup>2</sup> [Five per cent] <sup>2</sup>
5.	Fabrication or supply and installation of capital goods specified in serial number 20 in Third Schedule	<sup>2</sup> [Five per cent] <sup>2</sup>
6.	Lamination, rubberisation, coating and similar processes, <sup>1</sup> [including powder coating.] <sup>1</sup>	<sup>2</sup> [Five per cent] <sup>2</sup>
7.	<sup>1</sup> [xxx] <sup>1</sup>	

1. Inserted by Act 5 of 2008 w..e..f. 1.8.2008.

1 Omitted by Act 12 of 2011 w.e.f 1.4.2011

8.	Printing; block making.	<sup>2</sup> [Five per cent] <sup>2</sup>
9.	Processing and supplying of photographs, photoprints and photo negatives.	<sup>2</sup> [Five per cent] <sup>2</sup>
10.	Processing, printing and supplying of cinematographic films.	<sup>2</sup> [Five per cent] <sup>2</sup>
11.	Programming and providing of computer software.	<sup>2</sup> [Five per cent] <sup>2</sup>
12.	Providing and laying of steel pipes for purposes other than for plumbing, drainage and the like.	<sup>3</sup> [At the maximum rate specified for declared goods in section 15 of the Central sales Tax Act, 1956 (Central Act 74 of 1956)] <sup>3</sup>
13.	Rewinding of electrical motors.	<sup>2</sup> [Five per cent] <sup>2</sup>
14.	Service and maintenance of IT products including Telecommunications equipments specified in serial number 53 of Third Schedule.	<sup>2</sup> [Five per cent] <sup>2</sup>
15.	Sizing and dyeing of yarn.	<sup>2</sup> [Five per cent] <sup>2</sup>
16.	Supply and erection of electrical transmission towers	<sup>2</sup> [Five per cent] <sup>2</sup>
17.	Supplying and fixing of Shahabad slabs and stones.	<sup>2</sup> [Five per cent] <sup>2</sup>
18.	Supply and installation of centrifugal, monoblock and submersible pumpsets.	<sup>2</sup> [Five per cent] <sup>2</sup>
19.	Supply and training out of stone ballasts	<sup>2</sup> [Five per cent] <sup>2</sup>
20.	Supply, erection, installation and commissioning of renewable energy devices.	<sup>2</sup> [Five per cent] <sup>2</sup>
21.	Tyre retreading	<sup>2</sup> [Five per cent] <sup>2</sup>
22.	Composite contracts involving two or more of the above categories.	<sup>2</sup> [Five per cent] <sup>2</sup>
23.	All other works contracts not specified in any of the above categories including composite contracts with one or more of the above categories.	<sup>3</sup> [Fourteen per cent ] <sup>3</sup>

1. Inserted by Act 4 of 2006 w.e.f. 1.4.2006.

2. Substituted by Act 4 of 2010 w.e.f.1.4.2010.

3. Substituted by Act 12 of 2011 w.e.f 1.4.2011