

## Schedule A

[See sub-clause (i) of clause (a) of sub-section (1) of section 7].

Sr. No.	Description of goods	Rate of tax
1	2	3
1.	Gold, silver, other precious metals, precious stones	1%
2.	Articles including jewellery made of gold, silver, other precious metals, precious stones	1%
3	Aviation Turbine Fuel, Petrol, Gasohol <b>w.e.f. 1.4.2003 to 31.1.2004</b>	20%
	Aviation Turbine Fuel and Petrol subject to entry 7	20%
Explanation:- For the purpose of this entry 'Petrol' means any inflammable Hydrocarbon oil (excluding crude oil) which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines.		
<b>Subs. Vide no. S.O. 9, dated 22.1.2004 w.e.f. 1.2.2004</b>		
4.	High Speed diesel, Super light diesel Oil, Light diesel oil <b>w.e.f. 1.4.2003 to 31.1.2004</b>	12%
	High Speed diesel, Super light diesel Oil, Light diesel oil <b>Subs. Vide no. S.O. 9, dated 22.1.2004 w.e.f. 1.2.2004 to 05.06.2008</b>	12%
	subject to entry 7	
	High Speed diesel, Super light diesel Oil, Light diesel oil subject to entry 7	8.8%
	<b>Subs. vide no. S.O. 57, dated 09.07.2008(w.e.f. 06.06.2008)</b>	
Explanation:- For the purpose of this entry 'diesel' means any inflammable Hydrocarbon oil (excluding crude oil) which either by itself or in admixture with any other substance, is suitable for use as fuel in engines other than spark ignition engines.		
5.	First sale of Imported Foreign Liquor (Bottled in Origin) in the State except covered under Entry 5A. <b>Subs. vide no. S.O. 41/H.A.6/2003/S.59/2012, dated 17.05.2012 (w.e.f. 01.04.2012)</b>	25%
	Liquor sold by bar licenses (L-4/L-5/L-12C/L-12G/L-10E and 1 <sup>st</sup> sale of Indian foreign Liquor (Bottled in Origin ) in the State. <b>Subs. vide no. S.O. 40/H.A.6/2003/S.59/2009, dated 31.03.2009 (w.e.f. 01.04.2009)</b>	25%
	Liquor as defined in Punjab Excise Act, 1914 (1 of 1914) <b>w.e.f. 1.4.2003 to 31.3.2009</b>	20%
5A.	Liquor including Imported Foreign liquor (Bottled in Origin) sold by bar, pub and club licenses (L-4/L-5/L-10C/L-10E/L-12C/L-12G) <b>Subs. vide no. S.O. 41/H.A.6/2003/S.59/2012, dated 17.05.2012 (w.e.f. 01.04.2012)</b>	15%
6.	<b>Omitted vide notification no. S.O. 46, dated 30.6.2005.</b> Before omission entry was "Tyres and Tubes"	8%
7.	Aviation Turbine Fuel, Petrol, Gasohol, High Speed Diesel, Light Diesel Oil, Super Light Diesel Oil, Kerosene, Liquid Petroleum Gas, Low Sulphur Heavy Stock and Furnance Oil when sold by one oil company to other oil company for the purpose of resale in the state, outside the state (after their export out of state), or in the course or inter-state trade or commerce.	4%
Explanation: For the purpose of this entry "oil company means M/s Indian Oil Corporation Limited, M/s Bharat Petroleum Corporation Limited, M/s Hindustan Petroleum Corporation Limited, M/s Indo Burma Petroleum Corporation Limited, M/s Reliance Industries Limited, Numaligarh Refinery Ltd. and *M/s ESSAR Oil Ltd.		
<b>Inserted vide No. S.O. 93/H.A.6 / 2003/S.59/2003, dated 8.7.2003 w.e.f. 8.7.2003 *Inserted vide No. S.O. 59/H.A.6 / 2003/S.59/2010, dated 7.4.2010</b>		

8.	Ply board <b>Inserted vide No. S.O. 116, dated 29.12.2006 w.e.f. 1.7.2005</b>	12%
9.	Tobacco and tobacco products excluding bidi and cut tobacco used in hukka <b>Substituted vide No. S.O. 47/H.A.6/2003/S.59/2013, dated 30.04.2013 w.e.f. 01.05.2013</b>	20%
	Tobacco and tobacco products excluding bidi and cut tobacco used in bidi and hukka <b>Inserted vide No. S.O. 59/H.A.6 / 2003/S.59/2010, dated 07.4.2010</b>	20%
10.	All types of liquor when sold in the State for the first time, in the hands of distilleries in the case of country liquor, L-1B and L-1AB in the case of Indian Made Foreign Spirit, and L-1B-1 and L-1-AB-1, L-1W & S-1A in the case of beer and wine etc., L-1B1-A for RTB (Ready to drink beverages), except Imported Foreign Liquor (Bottled in Origin) sold by L-1BF. <b>Substituted vide No. S.O. 41/H.A.6/2003/S.59/2012, dated 02.06.2011 w.e.f. 1.4.2012</b>	4% inclusive of surcharge, if any
	All types of liquor when sold in the State for the first time, in the hands of distilleries in the case of country liquor, L-1B and L-1AB in the case of Indian Made Foreign Spirit, and L-1B-1 and L-1-AB-1 in the case of beer and wine etc., L-1B1-A for RTB (Ready to drink beverages), except Imported Foreign Liquor (Bottled in Origin) sold by L-1BF. <b>Substituted vide No. S.O. 48/H.A.6 / 2003/S.59/2011, dated 02.06.2011 w.e.f. 1.4.2011</b>	4% inclusive of surcharge, if any
	All types of liquor when sold in the State for the first time, for consumption i.e. in the hands of L-13 in the case of country liquor, L-1B and L-1AB in the case of Indian Made Foreign Spirit, and L-1B-1 and L-1-AB-1 in the case of beer and wine etc., L-1 AB-A for RTB (Ready to drink beverages), except Indian Foreign Liquor (Bottled in Origin) sold by L-1BF <b>Substituted vide No. S.O. 3/H.A.6 / 2003/S.59/2011, dated 10.01.2011 w.e.f. 1.4.2010</b>	4% inclusive of surcharge, if any
	All types of liquor when sold in the State for the first time, for consumption during 2009-10, i.e. in the hands of L-13 in the case of country liquor, L-1B and L-1AB in the case of Indian Made Foreign Spirit, and L-1B-1 and L-1-AB-1 in the case of beer and wine etc., L-1 AB-A for RTB (Ready to drink beverages), except Indian Foreign Liquor (Bottled in Origin) sold by L-1BF <b>Inserted vide No. S.O. 90/H.A.6 / 2003/S.59/2010, dated 26.10.2010 w.e.f. 1.4.2010</b>	4% inclusive of surcharge, if any
11	Goods on which rate of tax otherwise applicable is more than 4% when sold to the Canteen Stores Department for further sale to the serving military personnel and ex-servicemen by the Canteen Stores Department directly or through the authorised canteen contractors or through unit run canteens <b>Inserted vide No. S.O. 21/H.A.6 / 2003/S.59/2013, dated 28.03.2013 w.e.f. 1.4.2013</b>	4 %
12	Goods on which rate of tax otherwise applicable is more than 4%, when sold to Central Police Canteens for further sale to the serving Central Para Military Forces' personnel and their ex-servicemen by such canteens <b>Inserted vide No. S.O. 21/H.A.6 / 2003/S.59/2013, dated 28.03.2013 w.e.f. 1.4.2013</b>	4 %

**“SCHEDULE B**  
**[See clause (p) of sub-section (1) of section2]**

Serial No.	Description of goods
1	2
1	<p>Agricultural implements and irrigation equipments used for agricultural purposes as detailed below :-</p> <p><b>A. Ordinary Agricultural Implements:</b></p> <p>1 Hand Hoe or Khurpa</p> <p>2 Sickle</p> <p>3 Spade</p> <p>4 Baguri</p> <p>5 Hand-wheel Hoe</p> <p>6 Horticultural tools like budding, grafting knife/shear, Pruning shear or hook, hedge shear, sprinkler, rake</p> <p>7 Sprayer, duster and sprayer-cum-duster</p> <p>8 Soil Injector</p> <p>9 Jandra</p> <p>10 Wheel barrow</p> <p>11 Winnower/winning fan</p> <p>12 Dibbler</p> <p>13 Gandasa</p> <p>14 Puddler</p> <p>15 Fertilizer seed broadcaster</p> <p>16 Maize sheller</p> <p>17 Groundnut decorticator</p> <p>18 Manure or seed screen</p> <p>19 Flame gun</p> <p>20 Seed grader</p> <p>21 Hand driven chaff cutters and their parts, except bolts, nuts and springs</p> <p>22 Tasla</p> <p>23 Tangli</p> <p><b>B. Bullock Drawn Agricultural Implements</b></p> <p>1 Yoke</p> <p>2 Plough</p> <p>3 Harrow and its following parts: -</p> <p style="padding-left: 40px;">(i) Harrow frame</p> <p style="padding-left: 40px;">(ii) Harrow spool</p> <p style="padding-left: 40px;">(iii) Harrow axle</p> <p style="padding-left: 40px;">(iv) Harrow scappers</p> <p style="padding-left: 40px;">(v) Harrow draw bar</p> <p style="padding-left: 40px;">(vi) Harrow draw bar 'U'</p> <p style="padding-left: 40px;">(vii) Harrow clamp</p> <p style="padding-left: 40px;">(viii) Harrow handle</p> <p style="padding-left: 40px;">(ix) Harrow clutch</p> <p style="padding-left: 40px;">(x) Harrow pathala</p> <p style="padding-left: 40px;">(xi) Harrow disc</p> <p>4 Cultivator or Triphali</p> <p>5 Seed drill, fertilizer drill, seed-cum-fertilizer drill</p> <p>6 Planter</p> <p>7 Plank or float</p> <p>8 Leveller or scoop</p> <p>9 Ridger</p> <p>10 Ditcher</p> <p>11 Bund Former</p> <p>12 Thrasher or palla</p> <p>13 Transplanter</p> <p>14 Chaff cutters and their parts, except bolts, nuts and springs</p> <p>15 Persian wheel and bucket chain or washer chain</p> <p>16 Cart and its following parts: -</p> <p style="padding-left: 40px;">(i) Animal driven vehicle rims</p> <p style="padding-left: 40px;">(ii) Animal driven vehicle axle</p> <p style="padding-left: 40px;">(iii) Draw bar</p> <p style="padding-left: 40px;">(iv) Hook</p> <p>17 Reaper</p> <p>18 Mower</p> <p>19 Sugar Cane Crusher</p> <p>20 Cane Juice Boiling pan and grating</p>

### C. Tractor Drawn Agricultural implements

- 1 Plough and its following parts :-
  - (ii) Mould board plough assembly
  - (ii) Disc plough covers
  - (ii) Disc plough hubs
  - (ii) Disc plough land wheels
  - (v) Disc plough shoes
  - (vi) Disc plough bracket cap
  - (ii) Disc plough bracket
  - (ii) Disc plough assembly scrapper
  - (ii) Disc plough bracket scrapper
  - (x) Disc plough bracket-furrow wheel
  - (ii) Disc plough assembly axle
  - (ii) Disc plough spring cap
  - (ii) Disc plough assembly-spindle and dust cap
  - (xiv) Disc plough furrow wheel
- 2 Harrow and its following parts: -
  - (ii) Harrow frame
  - (ii) Harrow spool
  - (ii) Harrow bush
  - (ii) Harrow cast iron nut and check nut
  - (v) Harrow hub
  - (ii) Harrow axle
  - (ii) Harrow nipple bolt
  - (ii) Harrow lock patti
  - (ii) Harrow scrapper
  - (x) Harrow draw bar
  - (ii) Harrow draw bar 'U'
  - (ii) Harrow clamp
  - (xiii) Harrow handle
  - (xiv) Harrow clutch
  - (ii) Harrow patnals
  - (xvi) Harrow disc
- 3 Cultivator or tiller and its following parts : -
  - (ii) Tiller tyne assembly
  - (ii) Tiller tyne
  - (ii) Tiller spring
  - (ii) Tiller shovel/phalla
  - (v) Tiller pin
  - (ii) Tiller anchor pin
  - (ii) Tiller toggle assembly
  - (ii) Tiller link pin
  - (ii) Tiller tyne stop
  - (x) Tiller assembly tool bar
  - (ii) Tiller 3-point linkage
  - (ii) Tiller twist patti
  - (xiii) Tiller angle bracket
  - (xiv) Tiller frame front and rear
- 4 Seed drill, fertilizer drill or seed-cum-fertilizer drill and its following parts :-
  - (i) Seed drill tyne
  - (ii) Seed drill shovel/phalla
  - (iii) Seed drill grari
  - (iv) Seed drill feeder (Pistol)
  - (ii) Seed drill spout
  - (vi) Seed drill hopper assembly
  - (vii) Seed drill ground wheel
- (ii) Fertilizer broadcaster
- 6 Planter
- 7 Plank or float
- 8 Leveller or scoop and its following parts:-
  - (i) Leveller frame assembly
  - (ii) Leveller blade
  - (iii) Leveller main frame
- 9 Bund former
- 10 Ridger and its following parts-
  - (i) Ridger tyne
  - (ii) Ridger shoes
  - (iii) Ridger/shovels/phalla
- 11 Trailor and its following parts:-
  - (i) Animal driven vehicle rims
  - (ii) Axles
  - (iii) Trailor draw bar
  - (iv) Trailor hook
- 12 Puddler

	<p>13 Ditcher  14 Cage wheel  15 Sprayer, duster or sprayer-cum-duster  16 Roller  17 Hoe, rotary hoe or rotavator  18 Reaper or mower harvester  19 Potato harvester or spinner  20 Groundnut digger shaker  21 Transplanter</p> <p><b>D. Power implements</b></p> <p>1 Thrasher and its following parts: -  (ii) Thrasher weight wheels  (ii) Thrasher Jali  (iii) Thrasher sieve set  (iv) Thrasher 'U' clamp and beater  (ii) Thrasher rotor  (vi) Thrasher ground wheels</p> <p>2 Chaff cutters and their parts, except bolts, nuts and springs</p> <p>3 Maize sheller  4 Groundnut decorticator  5 Seed grader  6 Winnower  7 Seed treater  8 Power sprayer or duster</p> <p>9 Agricultural pumping sets of all kinds including submersible pumps and sprinkler irrigation system equipments and drip irrigation system and their following components, namely :-  (i) Control units  (ii) Fertilizer applicator/injecting equipments  (iii) Dripper/Emitter/Mixee/Sprinkler/ Spinner  (iv) Filtration units:-Mesh/Screen/Sand/Gravel  (v) Distribution tube/Micro tube  (vi) Built-in-Drip-in-Linear Low Density Polyethylene pipe  (vii) Bi-pass tube  (viii) Accessories like couplers, joints, bend sockets, pressure gauge, regulators etc  (ix) Valves  (x) Prime movers ie electric/diesel pump set of 5 Horse Power and above with fitting</p> <p>10 Poultry feed grinder and mixer  (ii) Transplanter</p>
2	Aids and implements used by handicapped persons
3	<p>All goods sold to the serving military personnel and ex-servicemen by the Canteen Stores Department direct or through the authorised canteen contractors or through unit run canteens.  <b>(w.e.f. 1.7.2005 to 30.6.2006)</b>  All goods sold to the serving military personnel, ex-servicemen, parents of deceased unmarried service officers and widow of servicemen by the Canteen Stores Department direct or through the authorised canteen contractors or through unit run canteens  <b>(Sub. Vide no. S.O. 58, dated 20.6.2006 w.e.f. 1.7.2006)</b></p>
3A	<p>Omitted w.e.f. 30.11.2006  vide notification No. S.O. 59/H.A.6/2003/S.59/2010, dated 7.4.2010</p>
3B	<p>All goods sold to the serving Central Police Force Personnel by the Central Police Canteens  <b>Inserted vide notification No. S.O. 59/H.A.6/2003/S.59/2010, dated 7.4.2010</b>  All goods sold to the serving Central Police Force Personnel and Ex- Central Police Force Personnel by the Central Police Force Canteens.  <b>Substituted vide notification No. S.O. 29/H.A.6/2003/S.59/2011, dated 16.3.2011</b></p>
4	<p>Aquatic feed, poultry feed and cattle feed but not including vitamins, minerals, medicines and supplements, when sold as such.  <b>(w.e.f. 1.7.2005 to 31.12.2005)</b>  Animal feed, that is to say, aquatic feed, poultry feed and cattle feed including supplements, concentrates and additives to these feeds, husk of pulses and de-oiled cakes (including de-oiled rice bran)  <b>Subs. Vide Notification No. S.O. 104/H.A. 6/2003/S.59/2005, dated 29.12.2005 w.e.f. 1.1.2006.</b>  Animal feed, that is to say, aquatic feed, poultry feed and cattle feed (but not including damaged wheat) including supplements, concentrates and additives to these feeds, husk of pulses and de-oiled cake (including de-oiled rice bran)  <b>Subs. Vide Notification No. S.O. 41/H.A. 6/2003/S.59/2008, dated 13.05.2008 w.e.f. 1.1.2006.</b></p>

5	Baan
6	Bangles made of any material except precious metals/stones; steel kara
7	Beehive, honey supers, hive tool, smoker, veil and helmet, feeder
8	Betel leaves
9	Books, journals, periodicals, maps, charts and globes
10	Bread except pizza bread
11	Charkha, Amber Charkha, Handloom, Handloom fabrics and Gandhi Topi
12	Chemical fertilizer and gypsum
13	Coarse grains that is to say Jowar, Bajra, Maize and flours thereof
13A	Coarse Maize Bran Chhilka. <b>Inserted vide Notification No. S.O. 96/H.A. 6/2003/S.59/2008, dated 08.10.2008.</b>
14	Coloured pencils, crayons used for drawing and ordinary graphite pencils popularly known as lead pencils
15	Common salt
16	Condoms and contraceptives
17	Curd, Lassi and butter milk
18	Earthen pots but not including crockery
19	Electrical energy
20	Exercise and Drawing book
21	Firewood and wood charcoal <b>upto 28.2.2009</b> Firewood, wood charcoal and Biomass Rolls (Briquettes) <b>Inserted vide notification no. S.O. 16, dated 6.2.2009 w.e.f. 1.3.2009</b> Fire wood, wood-charcoal, biomass rolls and Dry Municipal solid waste fuel manufactured out of solid waste procured from local bodies <b>Inserted vide notification No. S.O. 14/H.A.6/2003/S.59/2011, dated 02.02.2011</b>
22	Fishnet and fishnet fabrics
23	Foot-rules of the type usually used in schools
24	Fresh fruits and fresh vegetables including garlic and ginger but not including red chillies
25	Fresh milk, pasteurized milk and separated milk
26	Fresh plants, saplings and fresh flowers
27	Grass, hay and straw
28	Guar churi and korma, wheat bran <b>w.e.f 1.7.2005 to 30.9.2007</b> Guar, Guar flour, Guar giri, Guar Churi, Korma and Wheat bran. <b>Subs. Vide no. S.O. 74, dated 21.9.2007 w.e.f. 1.10.2007</b>
28A	Gur, Shakkar and Jaggery <b>Inserted vide no. S.O. 58, dated 20.6.2006 w.e.f. 1.7.2006</b>
29	Hand carts and animal driven vehicles <b>w.e.f. 1.7.2005 to 31.12.05</b> (i) Hand carts; (ii) animal drawn vehicles; (iii) tyres and tubes including flaps of animal drawn vehicles. <b>Subs. Vide no. S.O. 104, dated 29.12.2005 w.e.f. 1.1.2006.</b>
29A	Hawan Samagri when sold in sealed packets or containers” <b>Inserted vide no. S.O. 98, dated 6.10.2006 (w.e.f. 1.10.2006)</b>
29B	Hand woven, hand made khadi Blankets and khes, poly khadi fabrics, Khadi garments and cotton durrees manufactured and sold by Khadi Institutions certified by Khadi and Village Industries Commission or Board constituted under Punjab Khadi and Village Industries Board Act, 1955 (40 of 1956) <b>Inserted vide notification No. S.O. 14/H.A.6/2003/S.59/2011, dated 02.02.2011</b>
30	Human Blood and blood plasma <b>w.e.f. 1.7.05 to 30.6.2006</b>
30A	Human Blood including blood components like platelets, red blood corpuscles (RBC), plasma, anti hemophilic factors, albumin and gamma globulin <b>Subs. Vide no. S.O. 58, dated 20.6.2006 w.e.f. 1.7.2006</b>

30B	Incense sticks commonly known as agarbatti, dhupkathi or dhupbati <b>Inserted vide no. S.O. 74, dated 1.9.2007 (w.e.f. 1.10.2007)</b>
31	(i) Indian made Foreign Liquor (on which State Excise Duty has been paid) except when sold by a L4/L5 or L12-C licensee –under the Haryana Liquor License Rules, 1975 (ii) Country Liquor on which state excise duty has been paid <b>Omitted (w.e.f. 01.04.2009) vide notification No. S.O. 40/H.A.6/2003/S.59/2009,dated 31.03.2009</b>
31A	Indian food preparations ordinarily prepared by Tandoorwalas, Lohwalas and Dhabawalas, when sold by persons running Tandoors, Lohs and Dhabas exclusively, subject to the conditions, as may be prescribed. <b>Inserted vide Act no. 23 of 2006, dated 4.10.2006 w.e.f. 1.7.2005</b>
31B	(i) Indian Made Foreign Liquor and Country Liquor (on which State Excise Duty has been paid) except entries contained in serial number 4A of Schedule C and serial number. 5 of Schedule A of the HVAT Act, 2003 w.e.f. 1 <sup>st</sup> April, 2009 to 31 <sup>st</sup> March, 2010 (ii) Indian Made Foreign Liquor and Country Liquor (on which State Excise Duty has been paid) except entries contained in serial number 5, 5A and 10 of Schedule A of the Haryana Value Added Tax Act, 2003 with effect from 1 <sup>st</sup> April, 2012 <b>Subs. Vide no. S.O. 41, dated 17.05.2012 w.e.f. 1.4.2012</b> Indian Made Foreign Liquor and Country Liquor (on which State Excise Duty has been paid) except entries contained in serial number 5 and 10 of Schedule A of the HVAT Act, 2003 w.e.f. 1 <sup>st</sup> April, 2010. <b>Inserted vide notification no. S.O. 48/H.A.6/2003/S.59/2011, dated 02.06.2011</b>
32	Indigenous handmade musical instruments
33	Judicial and Non-Judicial Stamps, Entertainment Duty Stamps, Passenger and Goods Tax Stamp, Standard Watermarked Petition Paper, Philatelic Stamp, Postal Stationery and Refund Adjustment Order
33A	Kerosene oil sold through Public Distribution System <b>Inserted vide notification no. S.O. 64/H.A.6/2003/S.59/2011, dated 19.07.2011</b>
34	Kumkum, Bindi, Alta and Sindur
34A	Liquid Petroleum Gas, when sold for domestic use <b>Inserted vide no. S.O. 57, dated 09.07.2008(w.e.f. 06.06.2008)</b>
35	Meat, fish, prawn and other aquatic products when not cured or frozen, eggs and Livestock including live poultry birds
36	Muddhas made of sarkanda, phool buhari jharoo
37	National Flag
38	Organic manure
38A	Papad <b>Inserted vide no. S.O. 98, dated 6.10.2006 (w.e.f. 1.10.2006)</b>
38B	Pesticides, weedicides, insecticides used for plants only <b>Inserted vide no. S.O. 74, dated 21.9.2007 (w.e.f. 1.10.2007)</b>
38C	Pre-fabricated housing units for plant and machinery sold to the Naandi Foundation, Hyderabad by suppliers in the State, in the project area, for providing safe drinking water, based on Reverse Osmosis, in hundred villages having water quality problems in the districts of Jhajjar, Mohindergarh, Kaithal and Mewat <b>Inserted vide notification no. S.O. 16, dated 6.2.2009 w.e.f. 1.3.2009</b>
39	Rakhi
40	Reori, gajjak, makhana, marunda, murmura and phulian
41	Sacred thread, commonly known as yagyopavit
41A	Sanitary Napkins and Baby Diapers. <b>Inserted vide Notification No. S.O. 112/H.A. 6/2003/S.59/2008, dated 18.11.2008.</b>
42	Seeds certified by the certification agency under the Seed Act, 1966 (54 of 1966) when sold in sealed bags or containers. <b>w.e.f. 1.7.2005 to 31.12.2005</b> Truthfully oollen seeds or seeds certified by the certification agency under the Seeds Act, 1966 (54 of 1966) when sold in sealed bags or containers <b>Subs. Vide No. S.O. 104, dated 29.12.2005 w.e.f. 1.1.2006 to 29.2.2009</b> Truthfully labelled seeds or seeds certified by the certification agency under the Seeds Act, 1966 (54 of 1966) when sold in sealed bags or containers and raw seeds used in production of such truthfully labelled or certified seeds <b>Inserted vide notification no. S.O. 16, dated 6.2.2009 w.e.f. 1.3.2009</b>
43	Semen including frozen semen
44	All kinds of footwear (excluding footwear made of leather but including hawaii chappals and straps thereof) with maximum retail price not exceeding ₹500/- per pair provided that the maximum retail price is indelibly marked or embossed on the footwear itself <b>Subs. Vide No. S.O. 12, dated 29.1.2014 w.e.f. 01.02.2014</b>

	Shoes and chappals with maximum retail price not exceeding Rs 300 per pair <b>Subs. Vide No. S.O. 74, dated 21.9.2007 w.e.f. 1.10.2007 to 31.01.2014</b> Shoes and chappals with maximum retail price not exceeding Rs200 per pair <b>w.e.f. 1.7.2005 to 30.9.2005</b>
45	Silk worm laying, cocoon and raw silk
46	Slate, slate pencils and chalks
47	Sugar, Khandsari and Boora manufactured or made in India
48	Sugarcane
49	Takhti (used by students in schools)
50	Tender green coconut
50A	Toys excluding battery operated electric and electronic toys. <b>Inserted vide Notification No. S.O. 112/H.A. 6/2003/S.59/2008, dated 18.11.2008 w.e.f. 01.12.2008.</b>
51	All varieties of cotton, woollen or silken textiles including rayon, artificial silk or nylon but not including such carpets, druggets, woollen durrees, cotton floor durrees, rugs and all varieties of dryer felts on which additional excise duty in lieu of sales tax is not levied
52	All varieties of textiles covered by item 51 on which knitting and embroidery work has been done provided additional Excise Duty in lieu of sales tax is levied on them
53	Such varieties of canvas cloth tarpaulins and similar other products manufactured with cloth as base as are manufactured in textile mills, powerloom factories and processing factories (but not including transmission belts) provided additional Excise Duty in lieu of sales tax is levied on them
54	Leather cloth and inferior or imitation leather cloth ordinarily used in book binding: rubber used tissue or synthetic water tissue or synthetic water-proof fabrics whether single textured or double textured and book-binding cotton fabrics provided additional Excise Duty in lieu of sales tax is levied on them
55	Cut tobacco used in hooka <b>Substituted vide No. S.O. 47/H.A.6/2003/S.59/2013, dated 30.04.2013 w.e.f. 01.05.2013</b> Bidi and cut tobacco used in bidi and hooka <b>Substituted vide notification no. S.O. 56/H.A. 6/2003/S.59/2007, dated 03.07.2007 ( w.e.f. 28.04.2007)</b>
56	Under wear (kachha) sewn out of cotton cloth other than hosiery cloth
57	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water and water sold in sealed container
58	(i) Writing ink and (ii) ball pen, refills or pen up to a maximum retail price of Rs 25 each
59	Mithaii and Namkeen prepared with traditional tools of Halwaii trade but not by mechanical operations like in factories”; <b>Inserted vide notification no. S.O. 104/H.A. 6/2003/S.59/2005, dated 29.12.2005 w.e.f. 1.1.2006</b> <b>Deemed to have been inserted w.e.f 1.5.2005</b> <b>Inserted vide notification No. S.O. 59/H.A.6/2003/S.59/2010, dated 7.4.2010</b>
60	L- - - Tents, (2) Blankets, (3) Bandages, Plaster, Cotton, Antiseptics and Medicines, (4) Non-perishable food items, (5) Woolen clothing items. (6) Matchboxes and Candles, (7) Hygiene materials like sanitary napkins, combs, shampoos, etc. and (8) Bed sheets when sold to Confederation of India Industries for the help of earthquake victims of Jammu and Kashmir subject to production of receipt acknowledging the delivery of such goods issued by the Government of Jammu and Kashmir for a period of one year from the date of quake i.e. upto 8.10.2006. <b>Inserted vide notification no. S.O. 47/H.A. 6/2003/S.59/2006, dated 24 April, 2006.</b>
61	Crudely tanned leather (called “half tanned leather”) usually tanned by villagers in villages (other than that tanned in a factory) <b>Inserted vide no. S.O. 58, dated 20.6.2006 w.e.f. 1.7.2006</b>

## SCHEDULE C

[See sub-clause (iii) of clause (a) of sub-section (1) of section 7]

Serial No.	Description of goods
1	2
1	Aluminum Conductor Steel Reinforced Cables
2	All equipments for communication such as, Private Branch Exchange(P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.)
3	All intangible goods e.g. copyright, patent, rep license, duty entitlement pass book
4	All types of yarn including sewing thread and waste of all types of yarn
4A	All types of liquor when sold in the State for the first time, for consumption during 2009-10, i.e. in the hands of L-13 in the case of country liquor, L-1B and L-1 AB in the case of Indian Made Foreign Spirit , and L-1-B-1 and L-1-AB-1in the case of beer and wine etc., L-1 AB-A for RTB (Ready to drink beverages), except Indian Foreign Liquor (Bottled in Origin) sold by L-1BF <b>Inserted vide notification No. S.O. 40/H.A.6/2003/S.59/2009, dated 31.03.2009 (w.e.f. 31.03.2009 to 31.3.2010)</b>
5	All metal utensils including pressure cookers/pans except utensils made of precious metals
6	Areca nut powder and betel nut
7	Bamboo
7A	Barley Sprout <b>Inserted vide notification no. S.O. 4, dated 13.1.2009 w.e.f. 1.2.2009</b>
8	Basic chromium sulphate, sodium bichromate
9	Bearings except auto parts
10	Beedi leaves
10A	Bidi <b>Insterted vide No. S.O. 47/H.A.6/2003/S.59/2013, dated 30.04.2013 w.e.f. 01.05.2013</b>
11	Beltings
12	Bicycles, tricycles, cycle rickshaws and parts thereof
13	Biomass briquettes
14	Bitumen ( upto 31.07.2012) Bitumen including Bitumen Emulsion and Crumb Rubber Modified Bitumen <b>Substituted Vide notification no. S.O. 62/H.A. 6/2003/S.59/2012, dated 22.08.2012 w.e.f. 01.09.2012</b>
15	Blankets manufactured by composite units
16	Bone meal, crushed bones, bones, bone sinews and burnt bones
16A	Buttons <b>Inserted vide notification no. S.O. 58, dated 20.6.2006 w.e.f. 1.7.2006</b>
16B	Bricks made principally of fly ash (with fly-ash content of more than 50%) <b>Inserted vide notification no. S.O. 58, dated 20.6.2006 w.e.f. 1.7.2006</b>
16C	Candle <b>Inserted vide no. S.O. 98, dated 6.10.2006 (w.e.f. 1.10.2006)</b>
17	Castings
18	Castor oil
19	Clay including fireclay
20	Coffee beans and seeds, cocoa pod, green tea leaves and chicory
21	Coir and coir products excluding coir mattresses
21A	Compact fluorescent Lamps, tubes and bulbs <b>Inserted vide No. S.O 69, dated 17.8.07 (w.e.f 1.9.07 to 30.11.2008).</b> Compact fluorescent lamps, tubes and bulbs and chokes of T-5, 28W energy efficient, electronic tube lights with electronic ballast. <b>Subs. Vide No. S.O 112, dated 18.11.08 w.e.f. 01.12.2008.</b>
21B	Components, accessories and spare parts of fire arms, weapons and ammunitions, weapon-system etc. sold to Ordnance Depots and other Defence Establishments of Ministry of Defence <b>Inserted vide notification no. S.O. 16, dated 6.2.2009 w.e.f. 1.3.2009</b>
21C	Compressed Natural Gas (CNG) sold for use in transport sector, Piped Natural Gas (PNG) supplied in domestic sector, and that sold for use in manufacture, against production of form VAT D-1 <b>Inserted vide notification no. S.O. 106/H.A.6/2003/S.59/2010, dated 20.10.2010</b>
22	Cotton waste, Woollen waste
23	Crucibles
24	(1) Cutting Tools viz Drills, Taps, Cutters, End Mills, Reamers, Dies, Tool Bits etc. (used in industries for Tapping, Threading, Drilling, Boring, Milling, Turning etc.)  (2) Carbide Tip, Inserts of Cermets  (3) Engineering Files, Rasps, Pliers  (4) Spanners  (5) Vices, Clamps, Oil Cane  (6) Die Handle, Hammer Tips

	<p>(7) Hacksaw Blade, Bendsaw Blade and all types of Hand and Power Saws</p> <p>(8) Bonded Abrasives viz Grinding Wheels and the like Bonded Abrasives, Parting wheels, finishing sticks, mounting wheels etc. (for Grinding, Sharpening, Polishing and Cutting)</p> <p>(9) Coated Abrasives viz Grinding Discs, Coated Emery Cloth, Waterproof Emery Paper, Emery Belts and Rolls, Emery wheels (made from Natural or Artificial Abrasive Powder or grain)</p> <p>(10) Gasket, Steam Jointing Sheets, Industrial Asbestos products like Asbestos cloth, Asbestos Rope</p> <p>(11) Electro mechanical Power Tools and its Spares</p> <p>(12) Poly Tetra Fluro Ethane Teflon Taps, Sheets, Rods</p> <p>(13) Conveyor Belts, V Belts, Transmission Belts</p> <p>(14) Epoxy Resins</p> <p>(15) Epoxy Hardeners</p> <p>(16) Cotter Pins, Threaded studs made of Iron and Steel</p> <p>(17) Plastic Box strappings</p> <p>(18) Anti Rust spray, mould release spray, cutting oil, High Temperature Grease</p> <p>(19) Gauges for measuring and checking instruments</p> <p>(20) Micrometers and Calipers</p> <p>(21) Pneumatic Parts, fittings and accessories for machinery</p> <p>(22) Valves, Cocks, Solenoid Valves and Coils etc.</p> <p>(23) Magnetic Block, Chucks, Couplings</p> <p>(24) Air and Gas Pipes, Tubes, Hoses (for Conveying Air, Gas and Liquid)</p> <p>(25) Oil Seals, O Rings, Rubber Gasket</p> <p>(26) Pulley Tackle and Industrial Hoists</p> <p>(27) Industrial Safety item viz Hand Gloves, Aprons, Leg Guard, Nose Mask, Face Shield, Rubber Fingers, Safety Industrial Helmet, Safety Goggles</p>
24A	Desi Ghee <b>Inserted vide no. S.O. 98, dated 6.10.2006 (w.e.f. 1.10.2006)</b>
25	Drugs and medicines including bulk drugs, glucose-D and oral re-hydration salt. <b>With effect from 1.7.2005 to 31.12.2005</b> Bulk drugs, drugs, medicines, vaccines, medicated ointments produced under drug licence, light liquid paraffin of IP grade, syringes, dressings, glucose-D, oral re-hydration salt, medical equipments/devices and implants <b>Subs. Vide notification no. S.O. 104/H.A. 6/2003/S.59/2005, dated 29.12.2005 w.e.f. 1.1.2006</b> Bulk drugs, drugs, medicines, vaccines, medicated ointments produced under drug license, light liquid paraffin grade, syringes, dressings, glucose D, oral re-hydration salt, medical equipments/devices and implants, surgical and surgical lights used for surgery of patients in the operation theatres <b>Substituted Vide notification no. S.O. 62/H.A. 6/2003/S.59/2012, dated 22.08.2012 w.e.f. 01.09.2012</b>
26	Dryer felt
27	Dyes, acid dyes, basic dyes
27A	Earthmoving equipments viz. Excavators, Tracked Excavators and Backhoe loaders etc. sold to State and Central Government Departments, Union Territories, Public Sector Undertakings and Municipal Bodies <b>Inserted vide notification no. S.O. 3, dated 13.1.2009 w.e.f. 1.11.2008</b>
28	Edible oil, oil cake, de-oiled cake and de-oiled rice bran <b>With effect from 1.7.2005 to 31.12.2005</b> Edible oil and oil cake <b>Subs. S.O. 104/H.A. 6/2003/S.59/2005, dated 29.12.2005 w.e.f. 1.1.2006</b>



	<p>90.30 Computer Systems and Peripherals, Electronic Diaries</p> <p>90.30 Parts and Accessories of HSN 8469, 8470 and 8471 for items listed above</p> <p>90.30 DC Micromotors/Stepper motors of an output not exceeding 375 Watts</p> <p>90.30 Parts of HSN 8501 for items listed above</p> <p>90.30 Uninterrupted Power Supplies (UPS) and their parts</p> <p>90.30 Permanent magnets and articles intended to become permanent magnets (Ferrites)</p> <p>90.30 Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems; videophones</p> <p>90.30 Microphones, Multimedia Speakers, Headphones, Earphones and Combined Microphone/Speaker Sets and their parts</p> <p>90.30 Telephone answering machines</p> <p>90.30 Parts of Telephone answering machines</p> <p>90.30 Prepared unrecorded media for sound recording or similar recording of other phenomena</p> <p>90.30 IT software on any media</p> <p>90.30 Transmission apparatus (other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras)</p> <p>90.30 Radio communication receivers, Radio pagers</p> <p>90.30 (i) Aerials, antennas and their parts (ii) Parts of items at 8525 and 8527 listed above</p> <p>90.30 LCD Panels, LED Panels and part thereof</p> <p>90.30 Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof</p> <p>90.30 Electrical resistors (including rheostats and potentiometers), other than heating resistors</p> <p>90.30 Printed circuits</p> <p>90.30 Switches, Connectors and Relays for upto 5 Amps at voltage not exceeding 250 Volts, Electronic fuses</p> <p>90.30 Data/Graphic Display tubes, other than TV Picture tubes and parts thereof</p> <p>90.30 Diodes, transistors and similar semi-conductor devices; Photosensitive semi conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; Light emitting diodes; Mounted piezo electric crystals</p> <p>90.30 Electronic Integrated Circuits and Micro-assemblies</p> <p>90.30 Signal generators and parts thereof</p> <p>90.30 Optical fibre cables</p> <p>90.30 Optical fibre and optical fibre bundles and cables</p> <p>90.30 Liquid Crystal Devices, Flat Panel display devices and parts thereof</p> <p>90.30 Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Network and Logic Analyzer and Signal analyzer</p>
45	Jute bags, laminated jute bags and High Density Poly Ethylene bags
46	Kerosene oil sold through Public Distribution System <b>Omitted vide notification no. S.O. 64, dated 19.07.2011.</b>
47	Kikar bark and kuth
48	Knitting wool
48A	Katha <b>Inserted vide notification number S.O. 58 dated 20.6.2006 w.e.f. 1.7.2006.</b>
49	Lac and shellac
50	Leaf plates and cups
51	Lignite
52	Lime, Lime stone, clinker and dolomite
53	Linear alkyl benzene
53A	Lith film. <b>Inserted vide notification No. S.O. 96/H.A. 6/2003/S. 59/2008, dated 08.10.2008 w.e.f. 01.11.2008.</b>
54	Maize starch, maize gluten, maize germ and maize oil
55	<b>Omitted vide No. S.O. 12/H.A.6 /2003/S.59/2014, dated 29.01.2014</b> Moulded plastic footwears whether of single mould or more than one mould and Hawaii chappals and straps thereof except those covered by schedule B <b>Subs. Vide no. S.O. 116, dated 29.12.06 (w.e.f. 1.1.2007 to 31.01.2014)</b> Moulded plastic footwears and hawaii chappals and straps thereof except those covered by Schedule B <b>With effect from 1.1.2005 to 31.12.2006</b>

55A	Mutilated rags <b>Inserted vide notification No. S.O. 59/H.A.6/2003/S.59/2010, dated 7.4.2010</b>
56	Non-ferrous scrap, ferrous and non-ferrous metals and alloys and extrusions and rolled products thereof Explanation- This entry includes ingots, bars, slabs, sheets, circles, strips, rods, wires (not including electric wires and super enameled copper wire), tubes, angles and scrap
57	Paper, paper board and newsprint
58	Paper pulp moulded trays <b>With effect from 1.7.2005 to 30.6.2006</b> Paper and plastic cups, paper pulp moulded trays <b>Inserted vide notification number S.O. 58 dated 20.6.2006 w.e.f. 1.7.2006</b>
59	Parched, roasted or puffed grain, parched gram and roasted groundnut
60	Pipes of all varieties including Galvanized Iron pipes, Cast Iron pipes, ductile pipes, Poly Vinyl Chloride pipes and conduit pipes
61	Pizza bread
62	Plant and machinery
63	Plant growth promoters, plant nutrients including bio-fertilizer
64	Plastic granules, plastic powder and resins, master batches
65	Polymers of ethylene in primary form
66	Polyurethane foam
67	Pesticides, weedicides, insecticides but not including mosquito repellents <b>Omitted vide notification No. S.O. 74, dated 21.9.2007 w.e.f. 1.10.2007.</b>
68	Pre-owned motor vehicle when sold by a dealer dealing in purchase and sale of motor vehicles <b>With effect from 1.7.2005 to 30.9.2006</b> Pre-owned motor vehicle when sold by a dealer dealing in purchase and sale of motor vehicles subject to entry 2 in Schedule G <b>Subs. Vide No. S.O 88, dated 6.9.2006 w.e.f. 1.10.2006</b>
69	Printed materials including diary and calendar
70	Printing ink excluding toner and cartridges
71	Pulp of bamboo, wood and paper
71A	Pump sets below 5 Horsepower” <b>Inserted vide notification number S.O. 58 dated 20.6.2006 w.e.f. 1.7.2006</b>
71B	Processed meat, poultry and fish <b>Inserted vide no. S.O. 116, dated 29.12.2006 w.e.f. 1.1.2007</b>
72	Rail coaches, engines, wagons, spares and parts thereof <b>Inserted vide no. S.O. 69, dated 17.8.07(w.e.f. 1.9.2007)</b>
73	Raw wool and its waste, animal hair
74	Readymade garments
75	Renewable energy devices, components and spare parts thereof
76	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste whether or not in the form of pellets
77	Rough flooring stone slabs
78	Safety matches
79	Sewing machines and parts thereof
80	Ship and other water vessels
81	Skimmed milk powder, ultra high temperature milk, cottage cheese
82	Solvent oils, other than organic solvent oil
83	Spices of all varieties and forms including cumin seed, aniseed, celery seed, turmeric, tamarind and red chillies
84	Sports goods excluding apparels and footwear
85	Stainless steel sheets
86	Starch

87	Sugar, khandsari and boora not manufactured or made in India
88	Tea leaves
89	Tractors, harvesters and attachments and parts thereof <b>With effect from 1.7.2005 to 31.12.2005</b> Agricultural tractors, harvesters and attachments and parts thereof including tyres, tubes and flaps of agricultural tractors <b>Subs. Vide notification no. S.O. 104/H.A. 6/2003/S.59/2005, dated 29.12.2005 w.e.f. 1.1.2006</b>
90	Transformers
91	Transmission towers
92	Tyres and tubes for bicycles, tri-cycles, cycle rickshaws and wheel chairs
92A	Toys excluding electronic toys <b>Inserted vide notification No. S.O. 58 , dated 20.6.2006 w.e.f. 1.7.2006 to 30.11.2008.</b> Battery operated and electric toys excluding electronic toys <b>Subs. vide notification No. S.O. 112, dated 18.11.2008 (w.e.f. 01.12.2008).</b>
93	Umbrella except garden umbrella
94	Vanaspati (Hydrogenated Vegetable Oil)
95	Vegetable oil including gingili oil and bran oil
96	Vitamins, minerals, medicines and supplements generally used in making aquatic feed, poultry feed and cattle feed <b>With effect from 1.7.2005 to 31.12.2005</b> <b>Omitted vide notification No. S.O. 46, dated 30.6.2005.</b>
97	Waste paper
98	Wheat atta including maida and sooji, rice flour, gram flour, besan, barley ghat, barley flour and sattu, dalia of wheat or barley, <b>guar</b> , guar flour, guar giri, rajmah, lobia, rongi, sago (sabudana), soyabean meal, soyabean flour <b>Word “guar” added vide notification No. S.O. 104, dated 29.12.2005 w.e.f. 1.1.2006</b> Wheat atta including maida and sooji, rice flour, gram flour, besan, barley ghat, barley flour and sattu, dalia of wheat or barley, rajmah, lobia, rongi, sago (sabudana), soyabean meal, soyabean flour. <b>Subs. Vide notification no. S.O. 74 dated 21.9.2007 w.e.f. 1.10.2007.</b> Wheat atta including maida and sooji, rice flour, gram flour, besan, barely ghat, barely flour and sattu, dalia of wheat or barely, damaged wheat, rajmah, lobia, rongi, sago (sabudana), soyabean meal, and soyabean flour. <b>Subs. Vide Notification No. S.O. 41/H.A. 6/2003/S.59/2008, dated 13.05.2008w.e.f. 1.1.2006.</b>
98A	Wood and timber but not including Plywood, Plyboard, Medium Density Fibre Board, Particle Board, Hardboard, Veneer or Coated boards such as Sunmica, Formica and Laminated boards. <b>Inserted vide no. S.O. 100, dated 6<sup>th</sup> October, 2006 (w.e.f. 1.10.2006 to 31.10.2008).</b> Wooden crates, Wood and timber but not including Plywood, Plyboard, Medium Density Fibre Board, Particle Board, Hardboard, Veneer or Coated boards such as Sunmica, Formica and Laminated boards. <b>Subs. vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 08.10.2008 (w.e.f. 01.11.2008).</b>
99	Writing instruments except those covered by Schedule B
100	Zippers
100A	Heena <b>Inserted vide notification no. S.O. 104/H.A. 6/2003/S.59/ 2005, dated 29.12.2005 w.e.f. 1.1.2006</b>
100B	Mithaii and Namkeen except those covered by entry 59 of Schedule B and Khoya <b>Inserted vide notification no. S.O. 104/H.A. 6/2003/S.59/ 2005, dated 29.12.2005 w.e.f. 1.1.2006</b>
100C	Nuts, bolts, screws and fasteners <b>Inserted vide notification no. S.O. 104/H.A. 6/2003/S.59/ 2005, dated 29.12.2005 w.e.f. 1.1.2006</b>
100D	Processed or preserved fruits and vegetables including jam, jelly, pickle, squash, juice, drink, paste and powder, made of fruits/ vegetables, whether sold in a sealed container or otherwise, and wet dates. <b>Inserted vide notification no. S.O. 104/H.A. 6/2003/S.59/ 2005, dated 29.12.2005 w.e.f. 1.1.2006</b>
100E	Spectacles, parts and components thereof, contact lens and lens cleaner” <b>Inserted vide notification no. S.O. 104/H.A. 6/2003/S.59/ 2005, dated 29.12.2005 w.e.f. 1.1.2006</b>
101	(1) HighTension (HT) Switchgear including MOCB (Miniature Oil Circuit Breakers),VCB (Vacuum Circuit Breakers), SF 6, GO (Gang Operators) switch (2) HighTension (HT) Insulators (3) Low Tension (LT) Switchgear including ACB (Air Circuit Breakers)

	(4) Switchgear conductors (5) Relays Motor Starters for 3 phase motors above 25 Horse Power (6) Selector Switches including lead break switch (7) Control panel including MCC (Motor Control Centre)panels (8) Bus ducts (9) PDB (Power Distribution Board), SDB (Sub-Distribution Board), MDB (Main Distribution Board) (10) Metering panel (11) Power (Low Tension) Capacitors above 5 KVAR (Kilo Volt Ampere Reactive) (12) Power factor correction relays (13) Voltmeter, Ampere Meter, Kilo Watt (KW) Meter, Kilo Watt Hour (KWH) Meter and Frequency Meter (14) All types of motor above 25 Horse Power (15) Transformers including current transformer but not including voltage stabilizers of capacity above 5 Kilo Volt Ampere (KVA) (16) DMC (Dough Moulding Compound), SMC (Sheet Moulding Compound) insulators (17) Cable jointing kit (18) MCCB (Moulded Case Circuit Breaker) including MCB (Miniature Circuit Breaker) and distribution Board of capacity of 100 Amperes or above		
102	Industrial inputs and packing materials that is to say –		
	<b>Sr. No.</b>	<b>Description of Goods</b>	<b>Tariff item under which goods specified in column 2 are covered</b>
	1	2	3
	(1)	Animal (including fish) fats and oils, crude, refined or purified	1520:00:00
	(2)	Glycerol, Crude, Glycerol Waters and Glycerol lyes	1521:00:00
	(3)	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes	1522:00:00
	(4)	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of chapter 15	1518:00:00
	(5)	Liquid glucose (non medicinal)	1702:30:10
	(6)	Denatured ethyl alcohol of any strength	2207:20:00
	(7)	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% or more, calculated on the dry weight	2602:00:00
	(8)	Copper ores and concentrates	2603:00:00
	(9)	Nickel ores and concentrates	2604:00:00
	(10)	Cobalt ores and concentrates	2605:00:00
	(11)	Aluminium ores and concentrates	2606:00:00
	(12)	Lead ores and concentrates	2607:00:00
	(13)	Zinc ores and concentrates	2608:00:00
	(14)	Tin ores and concentrates	2609:00:00
	(15)	Chromium ores and concentrates	2610:00:00
	(16)	Tungsten ores and concentrates	2611:00:00
	(17)	Uranium or Thorium ores and concentrates	2612:00:00
	(18)	Molybdenum ores and concentrates	2613:00:00
	(19)	Titanium ores and concentrates	2614:00:00
	(20)	Niobium, Tantalum, Vanadium or Zirconium ores and concentrates	2615:00:00
	(21)	Precious metal ores and concentrates	2616:00:00
	(22)	Other ores and concentrates	2617:00:00
	(23)	Granulated slag (slag sand) from the manufacture of iron or steel	2618:00:00
	(24)	Benzole	2707:10:00
	(25)	Toluole	2707:20:00
	(26)	Xylole	2707:30:00
	(27)	Naphthalene	2707:40:00
	(28)	Phenols	2707:60:00
	(29)	Creosote oils	2707:91:00
	(30)	Normal Paraffin and Paraffin wax	2712:20:00
	(31)	Butadiene	2711:14:00
	(32)	Fluorine, Chlorine, Bromine and Iodine	2801:00:00
	(33)	Sulphur, sublimed or precipitated; colloidal sulphur	2802:00:00
	(34)	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	2803:00:00
	(35)	Hydrogen, rare gases and other non-metals	2804:00:00

(36)	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed; mercury	2805:00:00
(37)	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	2806:10:00 2806:20:00
(38)	Sulphuric acid and anhydrides thereof; petroleum	2807:00:10
(39)	Nitric acid; sulphonitric acids	2808:00:00
(40)	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids	2809:00:00
(41)	Oxides of boron; boric acids	2810:00:00
(42)	Halides and halide oxides of non-metals	2812:00:00
(43)	Sulphides of non-metals; commercial phosphorus trisulphide	2813:00:00
(44)	Ammonia, anhydrous or in aqueous solution	2814:00:00
(45)	Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash); peroxides of sodium or potassium	2815:00:00
(46)	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium	2816:00:00
(47)	Aluminium hydroxides	2818:30:00
(48)	Chromium oxides and hydroxides	2819:00:00
(49)	Manganese oxides	2820:00:00
(50)	Iron oxides and hydroxides	2821:10:00
(51)	Cobalt oxides and hydroxides; commercial cobalt oxides	2822:00:00
(52)	Titanium oxide	2823:00:00
(53)	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides	2825:00:00
(54)	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	2826:00:00
(55)	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides	2827:00:00
(56)	Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates	2829:00:00
(57)	Sulphides ; Polysulphides	2830:00:00
(58)	Dithionites and sulfoxylates	2831:00:00
(59)	Sulphites; thiosulphates	2832:00:00
(60)	Copper sulphate	2833:25:00
(61)	Nitrites, nitrates	2834:00:00
(62)	Phosphinates (hypophosphites), phosphonates (phosphites); phosphates and polyphosphates	2835:00:00
(63)	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate	2836:00:00
(64)	Cyanides, cyanide oxides and complex cyanides	2837:00:00
(65)	Fulminates, cyanates and thiocyanates	2838:00:00
(66)	Borates; Peroxoborates (perborates)	2840:00:00
(67)	Sodium dichromate	2841:30:00
(68)	Potassium dichromate	2841:50:90
(69)	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products	2844:00:00
(70)	Isotopes other than those of heading No2844: compounds, inorganic or organic of such isotopes, whether or not chemically defined	2845:00:00
(71)	Compounds, inorganic or organic, of rare earth metals of yttrium or scandium or of mixtures of these metals	2846:00:00
(72)	Phosphides, whether or not chemically defined, excluding ferrophosphorus	2848:00:00
(73)	Calcium Carbide	2849:10:00
(74)	Ethylene, Propylene (upto 31.10.2008) Acyclic Hydrocarbons <b>Subs. vide notification No. S.O. 96/H.A. 6/2003/S.59/2008, dated 08.10.2008</b>	2901:00:00 2901:00:00
(75)	Cyclic Hydrocarbons	2902:00:00
(76)	Halogenated derivatives of Hydrocarbons	2903:00:00
(77)	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	2904:00:00
(78)	Methanol	2905:11:00
(79)	Di-ethylene Glycol, Mono Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol	2905:31:00
(80)	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	2906:00:00

(81)	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	2908:00:00
(82)	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives	2909:00:00
(83)	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives	2910:00:00
(84)	Ethylene Oxide	2910:10:00
(85)	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives	2911:00:00
(86)	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	2912:00:00
(87)	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No 2912	2913:00:00
(88)	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	2915:00:00
(89)	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	2916:00:00
(90)	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives	2917:00:00
(91)	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	2918:00:00
(92)	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	2919:00:00
(93)	Esters of other Inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives	2920:00:00
(94)	Amine- function compounds	2921:00:00
(95)	Oxygen – function amino-compounds	2922:00:00
(96)	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids	2923:00:00
(97)	Carboxamide-function compounds; amide-function compounds of carbonic acid	2924:00:00
(98)	Carboxamide-function compounds (including saccharin and its salts) and imine function compounds	2925:00:00
(99)	Nitrile-function compounds	2926:00:00
(100)	Diazo, Azo-or-azoxy-compounds	2927:00:00
(101)	Organic derivatives of hydrazine or of hydroxylamine	2928:00:00
(102)	Organo-sulphur compounds	2930:00:00
(103)	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives	
(104)	Heterocyclic compounds with oxygen heteroatom(s) only	2932:00:00
(105)	Heterocyclic compounds with nitrogen heteroatom(s) only	2933:00:00
(106)	Nucleic acids and their salts; other heterocyclic compounds	2934:00:00
(107)	Sulphonamides	2935:00:00
(108)	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives	2938:00:00
(109)	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	2939:00:00
(110)	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives	3201:00:00
(111)	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	3202:00:00
(112)	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to Chapter 32 based on colouring matter of vegetable or animal origin	3203:00:00
(113)	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to Chapter 32 based on synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	3204:00:00

(114)	Colour lakes; preparations as specified in Note 3 to chapter 32 based on colour lakes	3205:00:00
(115)	Glass frit and other glass, in the form of powder, granules or flakes	3207:40:00
(116)	Prepared driers	3211:00:00
(117)	Printing ink whether or not concentrated or solid	3215:00:00
(118)	Casein, caseinates and other Casein derivatives, casein glues	3501:00:00
(119)	Enzymes; Prepared enzymes not elsewhere specified or included	3507:00:00
(120)	Artificial graphite; colloidal or semi colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semi-manufacturers	3801:00:00
(121)	Activated carbon, activated natural mineral products, animal black, including spent animal black	3802:00:00
(122)	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No 3803	3804:00:00
(123)	Rosin and resin acids, and derivatives thereof, rosin spirit and rosin oils, run gums	3806:00:00
(124)	Wood tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch	3807:00:00
(125)	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants) of a kind used in textile, paper, leather or like industries, not elsewhere specified or included	3809:00:00
(126)	Prepared rubber accelerators, compounded plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilisers for rubber or plastics	3812:00:00
(127)	Reducers and blanket wash/roller wash used in the printing industry	
(128)	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	3815:00:00
(129)	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No 2707 or 2902	3817:00:00
(130)	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	3818:00:00
(131)	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols	3823:00:00
(132)	Retarders used in the printing industry	
(133)	Linear Low Density Polyethylene (LLDPE) and Low Density Polyethylene (LDPE)	3901:10:00
(134)	High Density Polyethylene (HDPE)	3901:20:00
(135)	Polymers of propylene or of other olefins, in primary forms	3902:00:00
(136)	Polyvinyl Chloride (PVC)	3904:00:00
(137)	Acrylic polymers in primary forms	3906:00:00
(138)	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms	3907:00:00
(139)	Polyethylene Terephthalate Chips	3907:60:00
(140)	Polyamides in primary forms	3908:00:00
(141)	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms	3909:00:00
(142)	Silicones in primary forms	3910:00:00
(143)	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to Chapter 39, not elsewhere specified or included in primary forms	3911:00:00
(144)	Cellulose and its chemical derivatives, and cellulose others, not elsewhere specified or included in primary forms	3912:00:00
(145)	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms	3913:00:00
(146)	Ion-exchangers based on polymers of heading Nos 3901 to 3913 in primary forms	3914:00:00
(147)	Self-adhesive plates, sheets, film, foil, tape, strip of plastic whether or not in rolls	3919:00:00
(148)	Flexible plain films	3920:10:12

(149)	Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers, lids, caps of plastics (but not including insulated ware)	3923:00:00
(150)	Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips	4001:00:00
(151)	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No 4001 with any product of this heading, in primary forms or in plates, sheets or strip	4002:00:00
(152)	Reclaimed rubber in primary forms or in plates, sheets or strip	4003:00:00
(153)	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No 4006	4005:00:00
(154)	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials	
(155)	Cartons (including flattened or folded cartons) Boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition	4819:00:00
(156)	Paper printed labels and paperboard printed labels	4821:00:00
(157)	Paper self adhesive tape and printed wrappers used for packing	
(158)	Partially Oriented Yarn, Polyester Texturised Yarn and waste thereof	5402:42:00
(159)	Polyester Staple Fibre, Polyester Staple Fibre Fill	5503:20:00
(160)	Polyester Staple Fibre waste	5505:10:00
(161)	Sacks and bags of a kind used for the packing of goods, of jute or of other textile based fibres of heading No 5303	6305:10:00
(162)	Carboys, bottles, jars, phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of glass	7010:90:00
(163)	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal	3923:00:00
164	Zinc Oxide, Zinc peroxide <b>added vide notification no. S.O. 104/H.A. 6/2003/S.59/2005, dated 29.12.2005 w.e.f. 1.1.2006</b>	28.17
165	Hydrogen peroxide, whether or not solidified with urea <b>added vide notification no. S.O. 104/H.A. 6/2003/S.59/2005, dated 29.12.2005 w.e.f. 1.1.2006</b>	28.47
166	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives <b>added vide notification no. S.O. 104/H.A. 6/2003/S.59/2005, dated 29.12.2005 w.e.f. 1.1.2006</b>	29.05
167	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives <b>added vide notification no. S.O. 104/H.A. 6/2003/S.59/2005, dated 29.12.2005 w.e.f. 1.1.2006</b>	29.14
168	Buffing goods and polishing materials <b>added vide notification no. S.O. 104/H.A. 6/2003/S.59/2005, dated 29.12.2005 w.e.f. 1.1.2006</b>	
169	Rubber rolls and polishers <b>added vide notification no. S.O. 104/H.A. 6/2003/S.59/2005, dated 29.12.2005 w.e.f. 1.1.2006</b>	
170	Lead oxides, Red Lead and orange lead <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008.</b>	2824
171	Hypochlorites, Commercial Calcium hypochlorite <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	2828
172	Sulphates; Alums; Peroxosulphates <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	2833
173	Silicates; Commercial Alkali Metal Silicates <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	2839
174	Butan-1-ol (n-butyl alcohol) <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	2905.13.00
175	Ammonium dihydrogen orthophosphate and mixtures thereof with diammonium orthophosphate. <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	3105.40.00

176	Cleaning and Degreasing preparations <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	3402
177	Polishes and composition for metal <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	3405.90.10
178	Glues derived from bones <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	3503.00.30
179	Additives, Salts, Stippers, Passivations, Intermediates and other chemicals used in various types of Electroplatings such as Nickel, Zinc, Copper, Satin Nickel, Chrome Brass, Silver, Gold, Aluminium, Lead Tin, Tin Cobalt etc. <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	3824.90.21
180	Water treatment chemicals, ion exchangers <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	3824.90.22
181	Power Capacitors <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	8532.10.00
182	Perforated Sheets of width 24 inch and above <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	
183	Elevator buckets, buckets bolts <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	8428
184	Other inorganic acids and other inorganic oxygen compounds of non-metals <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	2811
185	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	2818
186	Phenol (hydroxybenzene) and its salts <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	2907.11
187	Rubber crumbs <b>added vide notification No. S.O. 96/H.A.6/2003/S.59/2008, dated 8.10.2008 w.e.f. 01.11.2008..</b>	

Note 1 : Entries in this Schedule are subject to general exception of exclusion of declared goods.

Note 2 : Chapter No., Note No. or Tariff item referred to in entry 102 of this Schedule have the same meaning as under the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986).

Note 3 : In entry 102 of this Schedule only goods of the description contained in column 2 shall form part of the Schedule; reference to Tariff item in column 3 from the Central Excise Tariff Act, 1985 (5 of 1986), shall not include other goods not contained in column 2 though part of the Heading.

Note 4 : Goods of the description contained in this Schedule shall be deemed to have been excluded from Schedule B.”;

### Schedule D

[See clause (a) of sub-section (2) of section 7].

Serial No.	Description of goods	Rate of tax
1	2	3
1.	Aviation Turbine Fuel	20%

2.	Petrol, Gasohol	20%
	<b>w.e.f. 1.4.2003 to 31.1.2004</b>	
	Petrol	20%

Explanation:- For the purpose of this entry 'Petrol' means any inflammable Hydrocarbon oil (excluding crude oil) which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines.

Subs. Vide S.O. No. 9, dated 22.1.04 w.e.f. 1.2.2004

3.	High Speed Diesel, Super Light Diesel Oil, Light Diesel Oil	12%
	<b>w.e.f. 1.4.2003 to 31.1.2004</b>	
	High Speed Diesel, Super Light Diesel Oil, Light Diesel Oil	12%
	<b>Subs. Vide S.O. No. 63, dated 22.1.04 w.e.f. 1.2.2004</b>	
	High Speed Diesel, Super Light Diesel Oil, Light Diesel Oil	8.8%
	<b>Subs. Vide S.O. No. 57, dated 09.07.08 w.e.f. 06.06.2008</b>	

Explanation:- For the purpose of this entry 'diesel' means any inflammable Hydrocarbon oil (excluding crude oil) which either by itself or in admixture with any other substance, is suitable for use as fuel in engines other than spark ignition engines.

4.	Paddy	4%
5.	Petrol, High Speed Diesel, Super Light Diesel Oil and Light Diesel Oil when sold to Export Oriented Units (EOU) or units set up under Export Processing Zone (EPZ) Scheme, Electronic Hardware Technology Park (EHTP) Scheme or Software Technology Park (STP), for use by such unit in manufacture of goods for sale in the course of export outside the territory of India;	4%
	<b>Inserted Vide S.O. No. 63, dated 22.1.04 w.e.f. 1.2.2004</b>	

**SCHEDULE E**  
(See sub-section (1) of Section 8)

Sr. No.	Description of goods	Circumstances in which input tax shall be nil
1	2	3
“1	Petroleum based fuels and natural gas <b>w.e.f. 1.4.2003 to 31.7.2003</b> Petroleum products and natural gas Subs. Vide S.O. 93, dated 8.7.2003 w.e.f. 1.8.2003	Except when re-sold  (i) When used as fuel (ii) When exported out of State”;
2	Capital Goods	(i) When intended to be used mainly in the manufacture of exempted goods or in the telecommunications network or mining or the generation and distribution of electric energy or other form of power; or  (ii) When forming part of gorss block on the date of cancellation of the registration certificate.
3	Paddy <b>w.e.f. 1.4.2003 to 30.6.2005</b>  <b>Omitted vide notification No. S.O. 46, dated 30.6.2005</b>	(i) when sold in the course of the export of the goods out of the territory of India; or  (ii) When used in the manufacture of rice which is sold in the course of the export of the goods out of the territory of India.
4	Rice <b>w.e.f. 1.4.2003 to 30.6.2005</b>  <b>Omitted vide notification No. S.O. 46, dated 30.6.2005</b>	(i) When sold in the course of the export of the goods out of the territory of India.
5	All goods except those mentioned at Serial Nos. 1 and 2	(i) When used in the telecommunications network, in mining, or in the generation and distribution of electricity or other form of power;  (ii) When exported out of state or disposed of otherwise than by sale;  (iii) When used in the manufacture or packing of exempted goods except when such goods are sold in the course of export of goods out of the territory of India;  (iv) When used in the manufacture or packing of taxable goods which are exported out of State or disposed of otherwise than by sale;  (v) When left in stock, whether in the form purchased or in manufactured or processed form, on the date of cancellation of the registration certificate.  (vi) When sold by canteen store department.
6.	Liquor as defined in the Punjab Excise Act, 1914 (1 of 1914)	When sold in the State by Bar licenses (L-4/L-5/L12C/L-12G/L-10E).

*Note 1* – In this Schedule the expression “on the date of cancellation of the registration certificate” means on the date of effect of the cancellation of the registration certificate.

*Note 2*- Omitted vide notification No. S.O. 46, dated 30.6.2005.

*Before omission the note 2 read as under:-*

In respect of entries against Serial Nos. 3 and 4 paddy and the rice manufactured therefrom shall be treated as a single commodity for the purposes of sub-section (3) of section 5 of the Central Act.

*Note 3*- Entry 6 has been inserted vide notification No. 40/H.A.6/2003/S.59/2009, dated 31.03.2009(w.e.f. 01.04.2009).

## **Schedule F**

(See first proviso to sub-section (3) of section 3)

**1. Omitted vide notification no. S.O. 46, dated 30.6.2005**

Before omission entry is as under:-

Paddy

**Schedule G**

[See sub-section (1) of section 45].

<b>Serial No.</b>	<b>Description of goods</b>	<b>Rate of tax and the base of levy</b>	<b>Stage of levy and the circumstances under which tax levied</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1.	Lottery ticket of face value more than seven rupees	Twenty percent of the face value of the lottery ticket	First sale by a dealer liable to pay tax under this Act.
2(a)	Pre-owned cars having engine capacity not exceeding 1000 cc	Rs. 3000 per car	First sale by a dealer liable to pay tax under this Act
(b)	Pre-owned cars having engine capacity exceeding 1000 cc	Rs. 5000 per car	First sale by a dealer liable to pay tax under this Act”.

**Entry 2 (a) and (b) omitted vide no. S.O. 46, dated 30.6.2005 w.e.f. 1.7.2005**

Before omission entry 2(a) & (b) read as under: -

2(a)	Pre-owned cars having engine capacity upto 1000 cc	Rs. 3000 per car	First sale by a dealer liable to pay tax under this Act
(b)	Pre-owned cars having engine capacity above 1000 cc	Rs. 5000 per car	First sale by a dealer liable to pay tax under this Act”.
3.	All goods (except goods mentioned in Schedule D) sold to Delhi Metro Rail Corporation Limited (DMRCL) for completion of Gurgaon Metro Corridor (Gurgaon Section) subject to furnishing of a certificate from an authorized officer of DMRCL to the effect that the goods have been used for completion of Gurgaon section of Gurgaon Metro Corridor.	0% of the value of goods sold.	On supply (sale) of goods to DMRCL for completion of Metro Corridor (Gurgaon section)

Explanation.-To give full effect to the intention of the Government not to charge Value Added Tax on the aforesaid goods supplied to DMRCL, in so far as grant of refund in respect of goods supplied to DMRCL for completion of Gurgaon Metro Corridor (Gurgaon Section) is concerned, the formula given in section 8(1) of the Haryana Value Added Tax Act, inserted vide Haryana Value Added Tax (Amendment) Act, 2009 (Haryana Act no.10 of 2009) shall have no effect.”

**Inserted vide notification no. S.O. 59/H.A.6/2003/S.59/2010, dated 07.04.2010 (w.e.f. 30.11.2006)**