

Madhya Pradesh Value Added Tax

Arrangement of Schedules

SCHEDULE I

(See section 16)

S. No.	Description of goods		Conditions and exceptions
(1)	(2)		(3)
1.	Agricultural implements manually operated or animal driven, that is to say-		
	(1) Axes	(2) Bill hooks (All kinds)	
	(3) Bund former	(4) Cane juice boiling pan	
	(5) Cart	(6) Chaff cutters and parts thereof	
	(7) Clod crushers	(8) Cultivators	
	(9) Dibbler	(10) Ditcher	
	(11) Fertilizer/seed caster	(12) Flame gun	
	(13) Groundnut decorticator	(14) Harrows (all kinds)	
	(15) Hoe (all kinds)	(16) Junor	
	(17) Khurpi	(18) Levelers	
	(19) Maize sheller	(20) Manure spreaders	
	(21) Manure/seed screener/ cleaner	(22) Mattock	
	(23) Mist blower	(24) Mot (leather or iron bucket for drawing water from wells for irrigation)	

	(25) Mowers	(26) Naresan cultivators	
	(27) Persian wheel and parts thereof	(28) Pick axe (all kinds)	
	(29) Plank/Float	(30) Planters	
	(31) Plough	(32) Plough points	
	(33) Plough share	(34) Pruning and budding knives of all types	
	(35) Pulverisers	(36) Reapers	
	(37) Ridgers	(38) Ridges	
	(39) Rooters	(40) Scieacters	
	(41) Scrapers	(42) Seed drills	
	(43) Seed grader	(44) Shears	
	(45) Sickles	(46) Soil injectors	
	(47) Sprayers and dusters, sprayers cum dusters.	(48) Sugarcane crusher	
	(49) Threshers	(50) Transplanter	
	(51) Weeding instruments	(52) Wheel barrow	
	(53) Winnowing fan/ winnower	(54) Yoke	
2.	Aids and implements used by handicapped persons, that is to say- (1) Artificial limbs (2) Crutches (3) Calipers (4) Corrective shoes (5) Various kinds of spinal braces (6) Wheel chairs (7) Denis brown splints (8) Various kinds of splints		
3.	Aquatic feed, poultry feed and cattle feed including feed supplements, concentrates and additives, grass, hay, straw, de-oiled cake including soyameal and cotton seed oil cake		
4.	Betel leaves		
5.	Books, periodicals, journals, maps, chart,		

	globe, panchangs and almanacs	
6.	Charakha, Amber Charakha, handlooms including pit looms, frame looms, light shuttle looms and paddle looms, implements used in the production of khadi / khaddar and parts thereof, handloom fabrics, Khadi cloth, Gandhi Topi, garments and made-ups of khadi / khaddar, cotton/ polyester sliver and roving	
7.	Charcoal	
8.	Food grains ,cereals and pulses	
9.	Condoms and contraceptives including contraceptive pills	
10.	Cotton and silk yarn in hank	
11.	Curd, lussi, butter milk and separated milk	
12.	Earthenware including clay lamps made by kumhars (potters)	
13.	Electrical energy	
14.	Firewood excluding casuarina and eucalyptus timber	
15.	Fishnet and Fishnet fabrics	
16.	Fresh milk and pasteurised milk	
17.	Fresh plants, saplings and fresh flowers	
18.	Fresh vegetables and fresh fruits including potato and onion	
19.	Garlic and ginger excluding dried ginger	
20.	All kinds of bangles excluding those made of ivory or precious metals	
21.	Human blood and human blood plasma	
22.	Indigenous handmade musical instruments	
23.	Kumkum, bindi, alta, sindur, kajal, mehendi, bichhia, mangalsutra, rakhi and ornaments of kathir, german silver or aluminium.	
24.	Meat, fish, prawn, and other aquatic products (when not cured or frozen), eggs, livestock, animal hair and	

	fish/prawn/shrimp seeds	
25.	National Flag	
26.	Organic manure including dung (Gober) and products of dung, and bio fertilizer	
27.	Cartridge paper, non-judicial and judicial stamps of all types used for payment of stamp duty or court fees sold by Government Treasuries, postal items like envelope, post card etc. sold by Government, rupee note when sold to the Reserve Bank of India and cheques (loose or in book form) and philatelic stamps.	
28.	Raw wool	
29.	Semen including frozen semen	
30.	Cocoons of all types including silk worm laying and raw silk	
31.	Slate, slate pencils and chalk sticks	
32.	Tender green coconut	
33.	Toddy, Neera and arak	
34.	All types of bread	
35.	Salt	
36.	Water, other than - (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and (ii) water sold in sealed container	
37.	Seeds of vegetables, grass and flowers other than methi, dhania and the seeds which are covered by the term "oil seeds" as specified in clause (vi) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	
38.	Papad, badi (made of pulses)	
39.	Sirali, bageshi, barroo, date leaves, baskets, tattas, fans, curtains, mattings and other goods made thereof, handmade sooma and germa, handmade barahi of leather, utensils and decorative articles made only of bamboo and fibrous plants like sabai / shishal	

40.	Bamboo matting	
41.	Muddhas made of sarkanda, phool buhari jhadoo	
42.	Leaf plates and cups-pressed or stitched	
43.	Poha, murmura and lai	
44.	Husk of oil seeds, grains and pulses, and bran of cereals	
45.	Handicrafts	
46.	Flour, atta, maida, suji, besan, rawa, daliya and chuni	
47.	Goods on which duty is or may be levied under the Madhya Pradesh Excise Act, 1915 (No. 2 of 1915) other than medicinal and toilet preparations specified for the time being in the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (No. 16 of 1955).	
48.	Fabrics on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986)	
49.	Sugar on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986), khandsari, gur, jaggery and edible variety of rab gur	
50.	Tobacco manufactured or unmanufactured, cured or uncured and tobacco products including cigarettes, cigars, cheroots and bidis, on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986)	
51.	Ygyopavit or janeu	
52.	Kite	
53.	Sabai grass and it's rope."	

Schedule II

[See section 9]

S. No.	Description of goods	Rate of tax u/s. 9 (percent)
(1)	(2)	(3)
	Part I	
1.	Articles of gold and silver including coins, bullion and specie	1
2.	Gold and silver ornaments	1
3.	Precious and semi-precious stones such as diamonds, emeralds, rubies, pearls and sapphires whether they are sold, loose or as forming part of any article in which they are set.	1
4.	Noble metals such as platinum, iridium, rhodium and ornaments made thereof	1
	Part II	
1.	Agricultural implements , not operated manually or not driven by animal	4
2.	All equipments for communications such as Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	4
3.	All Intangible goods like copyright, patent, rep license	4
4.	All kinds of bricks including brickbats, jhama, fly ash bricks, refractory bricks , asphaltic roofing and earthen tiles	4
5.	All types of yarn (other than cotton and silk yarn in hank), yarn waste and sewing thread	4
6.	All kinds of utensils and enamelled utensils including pressure cookers and pans, but excluding utensils made of precious metals	4
7.	Aluminium conductor steel reinforced (ACSR)	4
8.	Areca nut powder and betel nut	4
9.	Articles and ornaments made of rolled gold and imitation gold, imitation jewellery	4

10.	Bagasse	4
11.	Bamboo	4
12.	Bearings	4
13.	Beltings of all kinds and descriptions	4
14.	Bicycles, tricycles, cycle rickshaws and parts (including tyres and tubes) and accessories thereof	4
15.	Biomass briquettes	4
16.	Bitumen and coal tar	4
17.	Bone meal	4
18.	Buckets made of iron and steel, aluminium, plastic or other material (except precious materials)	4
19.	Bulk drugs, drugs and medicines (excluding medicinal preparations such as hair cream/oil /tonic, hair shampoo, face cream/powder, talcum powder, tooth paste and tooth powder) including vaccines, syringes, dressings, medicated ointments produced under drug licence and light liquid paraffin of IP grade.	4
20.	Candles	4
21.	All metal castings	4
22.	Centrifugal , monobloc and submersible pumps, pumping sets and parts thereof	4
23.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory	4
24.	Chemical fertilizers, gypsum, micro-nutrients, plant growth promoters and regulators, pesticides, weedicides, insecticides, rodenticide and herbicides other than mosquito and insect repellents such as jet mat, good knight mat, mosquito coils	4
25.	Coir and Coir products excluding coir mattresses	4
26.	Combs	4
27.	Cotton and cotton waste	4
28.	Crucibles	4

29.	Cups and glasses of paper and plastics	4
30.	(i) Aviation turbine fuel sold to a Turbo-Prop Aircraft ; (ii) Coal and coke; (iii) Crude oil ; (iv) Hides and skins, whether in a raw or dressed state (v) Iron and Steel; (vi) Jute; (vii) Oilseeds; (viii) Liquefied petroleum gas (LPG) for domestic use, as specified in section 14 of the Central Sales Tax Act, 1956 except those mentioned elsewhere in this Schedule	4
31.	Edible oils, oil cake, but excluding cotton seed oil cake	4
32.	Electrodes	4
33.	Exercise books, graph books, drawing books and laboratory note books	4
34.	Fabrics other than those specified in Schedule I	4
35.	Feeding bottles and nipples	4
36.	Ferrous and non-ferrous metals and alloys; non-ferrous metals such as aluminium, copper, zinc, metal scrap	4
37.	Fibres of all types and fibre waste	4
38.	Fly ash	4
39.	Parched/roasted/fried grams	4
40.	Hand pumps including parts and fittings	4
41.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower including, -	4
	Aawala saar, Akalkara, Amaltas, Amber, Asagandh, Atisbeej, Badiyan, Bagadkhar, Bagchibeeja, Baheda, Baibading, Bikhumba, Balchhad, Baluja, Bansalochan, Bapachi, Bedana, Beejban, Belguda, Bharangi, Bhrmi, Bhilama, Bhojpatra, Chabak, Chhabilaphool, Chirayata, Chirmu, Chitawar, Chopchini, Dhavadiphool, Dikamali, Gajban, Garni Beej, Gataran, Ghodbachh, Godanti, Gokhro,	

	Gugal, Gule Gajwan , Gulkheru, Hajratber, Harkachri, Harra, Haruber, Heeradakkhan, Heeragol, Heerakasi, Hinlu, Indrajav, Irani, Jamalgota, Jarakush, Jatamasi, Julaphadar, Kadachhal, Kadayagudal, Kavi kachri, Kagachiya, Kahuk, Kaiphal, Kakodi, Kamarsas, Kansi, Kapil, Kapoor kachri, Kawacha, Khaichini Lakdi, Khas, Khatmi, Khubaji, Khurmasi, Kulanjan, Kulfa, Lajwanti, Lakhdana, Lakhpatri, Lalchandani, Machuphal, Madanmast, Magitha, Maidalakdi, Mako, Malkangni, Marodphl, Mastangi, Menphal, Murdasingi, Muslisafed, Narakachur, Negadbeej, Nirmali, Mulethi, Padamkashta, Pakhanbet, Palas Ka Phool, Pathani Lodh, Phoolgulab, Piplabadi, Punerva, Rabvesara, Raskapoor, Ratanjot, Rawansaresat, Reetha, Romal Musli, Sajji, Salam Mishri, Salampanja, Samudraphal, Samudraphen, Samudrasaunf, Shatavar, Shilajit, Shilaas, Shitalchini, Singhraf, Tagaraganta, Tejbal, Tukmalanga and Vidyanath	
42.	Heeng (asafoetida)	4
43.	Honey	4
44.	Hose pipes and fittings thereof	4
45.	Hosiery goods	4
46.	Hurricane lantern, kerosene lamp, petromax, glass chimney and parts thereof	4
47.	Ice	4
48.	Incense sticks commonly known as agarbatti, dhupkathi or dhupbatti, hawan samagri including lobhan and gugal	4
49.	Industrial cables (High voltage cables,Plastic coated cables, jelly filled cables and optical fibres)	4
50.	Insulators	4
51.	Computers, telephone ,cellular hand set and parts thereof, teleprinter and wireless equipment and parts thereof, and Information Technology products, that is to say -	
	(1) Computer devices, that is to say :	4

	(i) Desk top	
	(ii) Personal computer	
	(iii) Servers	
	(iv) Work station	
	(v) Nodes	
	(vi) Terminals	
	(vii) Net-work P.C.	
	(viii) Home P.C.	
	(ix) Lap top computer	
	(x) Note-book computer	
	(xi) Palm top computer/PDA/Electronic calculators / Electronic typewriter	
	(2) Net-work controller cards/memories, that is to say :	
	(i) Net-work interface card	
	(ii) Adopter - ECI/EISA/Combo/PCMCIA	
	(iii) DIMMS memory	
	(iv) SIMMS memory	
	(v) Central processing unit	
	(vi) Controller -SCSI/Array	
	(vii) Processors	
	(viii) Data/Graphic display tubes other than picture tube and parts	
	(3) Storage units, that is to say :	
	(i) Hard disk drives/hard drives	
	(ii) RAID devices and their controllers	
	(iii) Floppy disk drives	
	(iv) C.D. rom drives	
	(v) Tape drives - DLT drives/DAT	
	(vi) Optical disk drives	
	(vii) CD write/Re-write devices	
	(4) Other equipments, that is to say :	
	(i) Key board	

	(ii) Monitor (LCD)	
	(iii) Mouse	
	(iv) Multi-media kits	
	(5) Printers and output devices, that is to say :	
	(i) Dot-matrix	
	(ii) Laser jet	
	(iii) Desk jet	
	(iv) Line printers	
	(v) Pass-book printers	
	(iv) Lead printers	
	(6) Net-working products, that is to say :	
	(i) Hubs	
	(ii) Routers	
	(iii) Electronic switches	
	(iv) Connectors	
	(v) Trans-receivers	
	(vi) middleware	
	(7) Software, that is to say :	
	(i) Application software	
	(ii) Operating system	
	(iii) Middle ware/firmware	
	(8) Power supply equipments, that is to say :	
	(i) Switch board power supplies	
	(ii) Uninterrupted power supplies (UPS)	
	(iii) CVT	
	(iv) DC micro motors, stepper motors of 37.5 watts	
	(v) Permanent magnets and articles	
	(9) Net-working equipments and accessories, that is to say :	
	(i) Optical fibre and optical fibre bundles and cables	

	(ii) Signal cable	
	(iii) Connectors	
	(iv) Terminal blocks	
	(v) Jet panels	
	(vi) Patch cord	
	(vii) Mounting cord	
	(viii) Patch panels	
	(ix) Back board	
	(x) Wiring blocks	
	(xi) Surface mount boxes	
	(xii) LCD panels, LED panels and parts	
	(xiii) Signal generators and parts	
	(xiv) Permanent magnets and articles	
	(10) Consumable, that is to say :	
	(i) C.D./DVD rom	
	(ii) CD/D.V.D.	
	(iii) Floppy disc	
	(iv) Taps DAT DLT	
	(v) Printer ribbons	
	(vi) Toners for printers	
	(vii) Inkjet cartridges	
	(viii) Inks for output devices	
	(ix) Computer stationery	
	(11) Electronic components used for Information Technology, that is to say :	
	(i) Printed circuit board assembly/populated	
	(ii) Printed circuit board/PCB	
	(iii) Transistors	
	(iv) Integrated circuits	
	(v) Diodes/Thyristor/LED	
	(vi) Resistors	
	(vii) Capacitors	

	(viii) Switches, push buttons and rockers	
	(ix) Plugs/sockets/relays	
	(x) Magnetic heads/print heads	
	(xi) Connectors	
	(xii) Microphones/Multimedia peakers/Headphones/ fuses	
	(xiii) CRO/spectrum analyser, signal analyser	
	(xiv) Permanent magnets and articles	
	(12) Telecommunication equipments, that is to say :	
	(i) Video phones	
	(ii) Telephone answering machines	
	(iii) Fax cards	
	(iv) Multiplexors	
	(v) Modems	
	(vi) Antenna and mast	
	(vii) Wireless datacom equipments	
	(viii) Top boxes for video and digital signaling	
	(ix) V-SATS	
	(x) Video conferencing equipments	
	(xi) Radio communication receivers and radio pagers	
	(xii) Electrical apparatus for line telephony	
	(xiii) Parts and accessories	
	(13) Such other goods as the State Government may, by notification, specify.	
52.	Kattha	4
53.	Kerosene oil sold through Public Distribution System	4
54.	Khoa (Mawa) and cheese	4
55.	Industrial inputs and packing materials that is to say-	4

	(1)	(i) Acid oil (ii) fatty acid (iii) oil sludge (iv) soap stock (v) lecithin	
	(2)	Acetals and hemiacetals.	
	(3)	Acetone	
	(4)	Acrylic polymers.	
	(5)	Activated carbon.	
	(6)	Aldehydes whether or not with other oxygen function.	
	(7)	Alkali or alkaline earth metals	
	(8)	Aluminium hydroxide	
	(9)	Aluminium ingots and aluminium wire rods	
	(10)	Aluminium ores and concentrates	
	(11)	Amine-function compounds	
	(12)	Amino-resins and polyphenylene oxide	
	(13)	Ammonia, anhydrous	
	(14)	Animal including fish fats, oils, crude, refined or purified	
	(15)	Animal or vegetable fats boiled, oxidised and dehydrated	
	(16)	Antimony ores and concentrates	
	(17)	Artificial graphite	
	(18)	Basic chromium sulphate	
	(19)	Benzole	
	(20)	Bleach liquor	
	(21)	Borates and peroxoborates	
	(22)	Butadiene	
	(23)	Calcium carbides	

	(24)	Caprolactum, DMT, MEG, PTA	
	(25)	Carbon (carbon blacks and other forms of carbon)	
	(26)	Carbonates and peroxocarbonates	
	(27)	Carboxamide-function compounds including saccharin and its salts	
	(28)	Carboxylic acids	
	(29)	Casein and Caseinates	
	(30)	Cellulose and its chemical derivatives	
	(31)	Chemical elements doped	
	(32)	Chemical preparations for photographic uses other than varnishes, glues, adhesives and similar preparations	
	(33)	Chlorates and perchlorates, Bromates	
	(34)	Chlorides and chloride oxides	
	(35)	Chromium ores and concentrates	
	(36)	Chromium oxides and hydroxides	
	(37)	Cobalt ores and concentrates	
	(38)	Cobalt oxides and hydroxides	
	(39)	Colour lakes	
	(40)	Colouring matter of vegetable or animal origin	
	(41)	Compounded rubber, unvulcanised	
	(42)	Compounds, inorganic or	

		organic of rare earth metals	
	(43)	Copper ores and concentrates	
	(44)	Copper sulphate	
	(45)	Creosole oils	
	(46)	Cyanides and cyanide oxides	
	(47)	Cyclic alcohols	
	(48)	Cyclic Hydrocarbons	
	(49)	Denatured ethyl alcohol of any strength	
	(50)	Diazo-, Azo- or azoxy-compounds	
	(51)	Di-Ethylene Glycol and Mono-Ethylene Glycol	
	(52)	Diphosphorous pentaoxide and phosphoric acid	
	(53)	Dithionites and sulphoxylates	
	(54)	Enzymes and Prepared enzymes	
	(55)	Esters of other inorganic acids	
	(56)	Ethers, ether-alcohols and ether-phenols	
	(57)	Ethylene Diamine Tetra Acetic Acid and Nitrillo Triacetic Acid and their derivatives	
	(58)	Ethylene Oxide	
	(59)	Ethylene and Propylene	
	(60)	Expoxides, epoxyalcohols and epoxyethers	
	(61)	Finishing agents, fixing of dye-stuffs	
	(62)	Flexible plain films	

(63)	Fluorine, chlorine, bromine and iodine	
(64)	Flurides and fluorosilicates	
(65)	Fulminates, cyanates and thiocyanates	
(66)	Ghee	
(67)	Glass fibres (including glass wool and glass filaments) and articles thereof (for example: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish	
(68)	Glass frit and other glass in the form of powder, granules or flakes	
(69)	Glucose D	
(70)	Glycerol crude, glycerol waters and glycerol lyes	
(71)	Glycosides, natural or reproduced by synthesis and their salts	
(72)	Granulated slag (slag sand) from manufacturing of iron or steel	
(73)	Ground granulated blast - furnace slag (GGBS)	
(74)	Halides and halide oxides of non-metals	
(75)	Halogenated derivatives of Hydrocarbons	
(76)	Halogenated, sulphonated, nitrated or nitrosated derivatives of Phenols and Phenol alcohols	
(77)	HDPE	
(78)	Heterocyclic compounds with nitrogen heteroatom(s) only	

(79)	Heterocyclic compounds with oxygen heteroatom(s) only	
(80)	Hydrazine & hydroxylamine and their inorganic salts	
(81)	Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined	
(82)	Hydrogen chloride (Hydrochloric acid)	
(83)	Hydrogen peroxide	
(84)	Hydrogen, rare gases and other non-metals	
(85)	Hydroxide and peroxide of magnesium	
(86)	Industrial monocarboxylic fatty acids	
(87)	Inorganic products of kind used as luminophores	
(88)	Ion-exchangers based on polymers	
(89)	Iron ores and concentrates, including roasted iron pyrites	
(90)	Iron oxides and hydroxides	
(91)	Isotopes and compounds	
(92)	Lead ores and concentrates	
(93)	Liquid glucose (non-medicinal) and Dextrose syrup	
(94)	LDPE / LLDPE	
(95)	Maize germ, maize gluten and maize oil	
(96)	Manganese ores and concentrates	
(97)	Manganese oxides	

(98)	Mechanical wood pulp, chemical wood pulp and semi-chemical wood pulp	
(99)	Methanol	
(100)	Mixed alkylbenzenes	
(101)	Mixed PVC stabilizer	
(102)	Molybdenum ores and concentrates	
(103)	Napthalene	
(104)	Natural polymers	
(105)	Natural rubber, balata, gutta percha	
(106)	Nickel ores and concentrates	
(107)	Niobium, tantalum, vanadium or zirconium ores and concentrates	
(108)	Nitric acid, sulphonitric acids	
(109)	Nitrile-function compounds	
(110)	Nitrites and nitrates	
(111)	Normal Paraffin	
(112)	Nucleic acids and their salts	
(113)	Organic derivatives of hydrazine or of hydroxylamine	
(114)	Organo-sulphur compounds	
(115)	Oxides of boron and boric acids	
(116)	Oxygen - function amino-compounds	
(117)	Paper board	
(118)	Partially oriented yarn and polyester texturised yarn	
(119)	Petroleum resins	
(120)	Phenols	

	(121)	Phosphides, whether or not chemically defined	
	(122)	Phosphinates and phosphonates	
	(123)	Phosphoric ester and their salts	
	(124)	Pigments	
	(125)	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils	
	(126)	Plates, sheets and strip of non-cellular rubber	
	(127)	Polyacetals	
	(128)	Polyamides	
	(129)	Polycarboxylic acids	
	(130)	Polymers of ethylene in primary forms	
	(131)	Polymers of propylene	
	(132)	Polymers of styrene in primary forms	
	(133)	Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms	
	(134)	Polyester chips	
	(135)	Potassium dichromate	
	(136)	Precious metal ores and concentrates	
	(137)	Prepared driers	
	(138)	Prepared pigments	
	(139)	Prepared rubber accelerators	

	(140)	PVC granules	
	(141)	PVC and XLPE insulated wires and cables	
	(142)	Quaternary ammonium salts and hydroxides	
	(143)	Radioactive chemical elements	
	(144)	Reaction initiators and reaction accelerators	
	(145)	Reclaimed rubber	
	(146)	Reducers and blanket wash/roller wash	
	(147)	Residual lyes from manufacturing of wood pulp	
	(148)	Retarders	
	(149)	Rods, tubes and profile shapes of unvulcanised rubber	
	(150)	Rosin and resin acids and derivatives	
	(151)	Saturated acyclic monocarboxylic acids	
	(152)	Sheets, circles and ingots of zinc, brass and copper	
	(153)	Silicon carbide	
	(154)	Silicons	
	(155)	Sodium dichromate	
	(156)	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash)	
	(157)	Sugars chemically pure (other than sucrose, lactose, maltose, glucose and fructose); Sugar ethers, sugar acetals and sugar esters and their salts	
	(158)	Sulphides of non-metals	

	(159)	Sulphides and Polysulphides	
	(160)	Sulphites and thiosulphates	
	(161)	Sulphonamides	
	(162)	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	
	(163)	Sulphur and barytes	
	(164)	Sulphur and sublimed or precipitated and colloidal sulphur	
	(165)	Sulphuric acid and anhydrides	
	(166)	Synthetic organic colouring matter	
	(167)	Synthetic organic tanning substances	
	(168)	Synthetic rubber and factice derived from oils	
	(169)	Tanning extracts of vegetable origin	
	(170)	Tin ores and concentrates	
	(171)	Titanium ores and concentrates	
	(172)	Titanium oxides	
	(173)	Toluole	
	(174)	Tungsten ores and concentrates	
	(175)	Unsaturated acyclic monocarboxylic acids	
	(176)	Uranium or thorium ores and concentrates	
	(177)	Vegetable alkaloids, natural or reproduced by synthesis and their salts	
	(178)	Vegetable waxes and Bees wax	

	(179)	Vulcanised rubber thread and cord	
	(180)	Wood tar and wood tar oils	
	(181)	Xylol	
	(182)	Zinc ores and concentrates	
	(183)	Zinc oxide and zinc peroxide	
	(184)	Zipper	
	(185)	Aseptic packaging aluminium foil of thickness not exceeding 0.2 mm (whether or not backed by paper, plastic or other backing material)	
	(186)	All kinds of bags and sacks including HDPE, LDPE and PP woven sacks for packing of goods	
	(187)	Articles of plastics for packing of goods	
	(188)	Carboys, bottles, jars and phials of glass	
	(189)	Cartons and Boxes for packing of goods	
	(190)	Empty tins and empty barrels	
	(191)	Jute twine	
	(192)	Printed labels of paper and paperboard	
	(193)	Paper self-adhesive tape	
	(194)	Self-adhesive plates, sheets, film and strip of plastics	
	(195)	Stoppers, caps and lids	
	(196)	Such other goods as the State Government may, by notification, specify	
56.		Lac and shellac	4

57.	Medical equipments / devices and implants	4
58.	Murmuralu, pelalu, atukulu, puffed rice, muri, murki (Other than the goods specified in Schedule I)	4
59.	Napa slabs (Rough flooring stones) and shahabad stones	4
60.	Newars	4
61.	Nuts, bolts, screws and fasteners	4
62.	Ores and minerals	4
63.	Paper, paper waste and newsprint	4
64.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC pipes, conduit pipes and fittings thereof	4
65.	Moulded plastic footwear, hawai chappals and straps thereof	4
66.	Porridge	4
67.	Printed material including diary and calendar	4
68.	Printing ink excluding toner and cartridges	4
69.	Pulp of bamboo, wood and paper	4
70.	Rail coaches, engines, wagons and parts thereof	4
71.	Readymade garments, made ups of fabric including bed cover, pillow cover, rajai cover, blanket, socks, hand-kerchief ,ties ,towels and gamachha	4
72.	Renewable energy devices or equipments, including their parts, that is to say - 1. Flat plate solar collectors 2. Concentrating and pipe type solar collectors 3. Solar cookers. 4. Solar water heaters. 5. Solar crop driers and systems. 6. Solar air / gas / fluid heating system.	4

	<p>7. Solar refrigeration, cold storages and air conditioning system. 8. Solar stills and desalination systems. 9. Solar pumps based on solar thermal and solar photo-voltaic conversion. 10. Solar power generating system. 11. Solar photo-voltaic modules and panels for water pumping and other applications. 12. Windmills and any specially designed devices which run on windmills. 13. Any special devices including electricity generators and pumps running on wind energy. 14. Bio gas engines and bio gas plant and accessories and equipments connected theirwith for utilising energy from bio gas. 15. Agricultural and municipal waste conversion devices producing energy from bio mass. 16. Equipments for utilising ocean waves. 17. Hydrams or hydraulic ram or similar other devices using energy derived from flowing or stored up water. 18. Solar cells 19. Solar lanterns and lamps.</p>	
73.	Safety matches	4
74.	Sand and grit	4
75.	Seeds other than those specified in Schedule-I	4
76.	Sewing and knitting machines and parts and accessories thereof	4
77.	Ship and other water vessels including non-mechanised boats	4
78.	Skimmed milk powder and UHT milk	4
79.	Solvent oils other than organic solvent oil	4
80.	Spectacles, parts thereof, contact	4

	lens and lens cleaner	
81.	Spices of all varieties and forms including Ajwain, Amchur, Dalchini, Dhania, Dry chilli, Garam Masala, Haldi, Ilaichi, Jaipatri, Jaiphal, Jeera, Kalaunji, Kali mirch, Kesar, Loung, Methi, Patharphool, Saunf, Shahjeera, Sonth, Suwa, Tejpan	4
82.	Sports goods (excluding apparels and footwear)	4
83.	Starch	4
84.	Sugar other than those specified in Schedule I	4
85.	Tamarind, tamarind seed and powder	4
86.	Tea	4
87.	Tobacco and tobacco products other than those specified in Schedule I	4
88.	Toys excluding electronic toys	4
89.	Tools	4
90.	Tractors, threshers, harvestors and attachment and parts thereof	4
91.	Transformers	4
92.	Transmission towers	4
93.	Umbrella (except garden umbrella) and parts thereof	4
94.	Vanaspati (Hydrogenated Vegetable oil)	4
95.	Vegetable oil including ginglli oil and bran oil	4
96.	Wet dates	4
97.	Wooden crates	4
98.	Writing instruments, geometry boxes, colour boxes, crayons, pencils and pencil sharpeners	4

99.	Writing ink	4
100.	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla	4
101.	Clay including fireclay, fine china clay and bal clay	4
102	Lignite	4
103.	Lime, Lime stone, clinker and dolomite.	4
104.	Linear alkyl benzenes, sulphonic acid and alpha olefin sulphonate	4
105.	Plastic granules, plastic powder and master batches	4
106	Stainless Steel sheets	4
107.	Knitting wool	4
108.	Processed or preserved vegetables and fruits including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise)	4
109.	Processed meat, poultry and fish	4
110.	The goods of local importance not included in Schedule I :	4
	(1) Chikon products	
	(2) Kirpan	
	(3) Prasad, bhog or maha bhog by religious institutions	
	(4) Religious pictures not for use as calendar	
	(5) Tapioca	
	(6) Mat locally known as madur, madurkathi or cyperus	
	(7) Corymlosus known locally as gola mathi, rattan, reed (in malyalam)	

(8)	Plantain leaves	
(9)	Coconut fibre	
(10)	vadam and vathal	
(11)	Panchamritam, namakatti and vibhuti	
(12)	Unbranded broomsticks	
(13)	Agate	
(14)	Takhti	
(15)	Beehive	
(16)	Gamosha	
(17)	Bukhari	
(18)	Loi	
(19)	Pattu	
(20)	Gabba	
(21)	Kangri	
(22)	Quandakari	
(23)	Animal shoenails	
(24)	Matstick and reed obtainable from cyperus corymbosus known locally as gola methi, madur khathi, mutha or cyperus malaccensis known locally as chimatipatti	
(25)	Willow vicker	

	(26)	Singhada	
	(27)	Mekhla Chaddar	
	(28)	Sattu	
	(29)	Misri, patasha as part of prasad	
Part III			
1.		Diesel	28.75
2.		Petrol	28.75
3.		Aviation turbine fuel other than those specified in clause (ii-d) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956)	28.75
4.		Raw opium	46
5.		Tendu leaves	25.30
6.		Natural gas including compressed natural gas	12.5
Part IV			
1.		All other goods not covered by Schedule I and part I to III of this Schedule	12.5".