

SCHEDULE – IV

(See sub section (3) of Section 4)

List of goods taxable @ 5%

- | Sl.No. | NAME OF THE COMMODITY |
|---------------|---|
| 1. | Agricultural implements not operated manually or not driven by animal |
| 2. | Goods of intangible or incorporeal nature as may be notified from time to time by the State Government, and including; |
| | (i) Patents |
| | (ii) Trade marks |
| | (iii) Import licenses including exim scrips, special import licenses and duty free advance licenses. |
| | (iv) Export Permit or license or quota |
| | (v) Software packages |
| | (vi) Credit of Duty Entitlement Pass Book |
| | (vii) Technical know-how |
| | (viii) Goodwill |
| | (ix) Copyright |
| | (x) Designs registered under the Designs Act, 1911. |
| | (xi) SIM Cards used in Mobile Phones |
| | (xii) Franchise, that is to say, an agreement by which the franchisee is granted representational right to sell or manufacture goods or to provide service or undertake any process identified or associated with the franchisor, whether or not a trade mark, service mark, trade name or logo or any symbol, as the case may be, is involved. |
| | (The original entry “2.All intangible goods including copyright, patent, rep license, DEPB” was substituted by G.O MS No 818 Rev (CT-II) Dept, dated 30-06-2008 w.e.f 01-04-2005 and subsequently by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-04-2005) |
| 3. | All kinds of bricks including fly ash bricks, refractory bricks |
| 4. | Asphaltic roofing sheets |
| 5. | Earthen tiles other than ceramic and glazed tiles |
| 6. | All types of yarn and sewing thread other than cotton yarn in hank and silk yarn in hank. |
| 7. | All utensils including pressure cookers and pans excepting utensils made of precious metals; |
| | (The original entry “7.Aluminium utensils and enameled utensils” is substituted by the Act No 23 of 2005 dated 26 th Oct 2005 w.e.f 18-8-2005.) |
| 8. | Arecanut, betel nut and betel nut powder with additives, supari and mouth fresheners made of somph (Ani seed) and coriander powder with additives |

(The original entry "8. Areca nut, betel nut and betel nut powder *is substituted by the G.O MS No 1625 Rev (CT-II) dept dated 6-11-2006 w.ef. 01-04-2005*)

9. Bamboos, Cane (Ratan) Casuarina poles, eucalyptus logs and cut sizes thereof,

The words Cane (Ratan) was inserted by G.O.Ms.No.1230, dt.2-12-2009,
10. Bearings of all kinds
11. Beedi leaves
12. Transmission rubber belts
13. Bicycles, ***E.Bikes*** tricycles, cycle rickshaws & parts and accessories thereof
(The words in bold italics were added by the G.O MS No 795 Rev (CT-II) Dept dt; 29-06-2006 w.e.f 01-07-2006)
14. Bitumen
15. Branded bread
16. Bulk Drugs
17. Electric Motors and Oil Engines up to a capacity of 10 HP, Centrifugal, Monobloc and submersible pump sets Starters of electric motors and pump sets, parts and accessories thereof. ;
(The original entry "17.Centrifugal, monobloc and submersible pumps" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)
18. Coffee including Coffee seeds, roasted seeds and coffee powder, Cocoa powder, Chicory, blended or French coffee.
(The original entry "18.Coffee beans and seeds, cocoa pod, green tea leaf and chicory" is substituted by G.O MS No 1291 Rev (CT-II) Dept dt 07-09-2006 w.e.f 01-09-2006)
19. Chemical fertilizers, Bio-fertilizers and Bone Meal including mixtures or Nutrient elements such as Iron, Zinc, Copper and biological derivatives such as Enzymes, Co-enzymes and Aucines.
(The original entry "Chemical fertilizers and Bone Meal including mixtures or Nutrient elements such as Iron, Zinc, Copper and biological derivatives such as Enzymes, Co-enzymes and Aucines" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005.)
20. Pesticides, Insecticides, fungicides, herbicides, weedicides and other plant protection equipment and accessories thereof *including drip and sprinkler irrigation systems but excluding mosquito repellants in any form.*

(The words in italics are added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005.)
21. Coir and Coir products excluding coir mattresses
22. Cotton waste and Cotton yarn waste
23. Crucibles
24. Electrodes including welding electrodes and welding rods

- 25 Exercise Note books including Graph books and laboratory note books, Office stationery including computer stationery, writing pads and Account Ledgers
- 26 Fibers of all types and fibre waste
- 27 Ferrous and non-ferrous metals and alloys and extrusions thereof
- 28 Flour, Atta, Maida, Suji, Besan, Ravva, Vermicelli and semiya.
(The original entry "Flour, Atta, Maida, Suji, Besan and Ravva" was substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)
- 29 Parched and fried grams or dhalls
- 30 Omitted
(The original entry "30. Jaggery" was omitted by G.O MS No 1929, Rev (CT-II) Dept dated 27-12-2006 w.e.f 01-01-2007)
- 31 Hand Pumps, parts and fittings thereof *and fittings thereof*;
(The words in italics are added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)
- 32 Herb, bark, dry plant, dry root, commodity known as jari booti and dry flower
- 33 Hose Pipes
- 34 Hosiery goods of all kinds
- 35 Rice bran including de-oiled rice bran
- 36 Ice
- 37 Incense Sticks commonly known as, Agarbathi, dhupkathi or dhupati
- 38 Industrial cables, (High voltage cables, XL PE Cables, Jelly filled cables, optical fibre cables)
39. IT Products, that is to say,-
- (1) Word Processing Machines and Electronic Typewriters
 - (2) Electronic Calculators
 - (3) Computer Systems and Peripherals, Electronic Diaries
 - (4) Parts and Accessories of items (1) (2) and (3) above
 - (5) DC Micromotors/Stepper motors of an output not exceeding 37.5 Walts
 - (6) Parts of items (5) above
 - (7) Uninterrupted Power Supplies (UPS) and their parts
 - (8) Permanent magnets and articles intended to become permanent magnets (Ferrites)

- (9) 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
- 10) Microphones, Multimedia Speakers, Headphones, Earphones and Combined Microphone/ Speaker Sets and their parts
- 11) Telephone answering machines
- 12) Parts of Telephone answering machines
- 13) Prepared unrecorded media for sound recording or similar recording or other phenomena, Video and Audio CDs, Cassettes and DVDs(recorded and unrecorded).
- 14) IT Software on any media
- 15) Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras
- 16) Radio communication receivers, Radio pagers
 - i) Aerials, antennas and their parts
 - ii) Parts of items (15) and (16) above
- (17) LCD Panels, LED Panels and parts thereof
- (18) Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof
- (19) Electrical resistors (including rheo-stats and potentiometers), other than heating resistors
- (20) Printed circuits
- (21) Switches, Connectors and Relays for upto 5 AMPS at voltage not exceeding 250 Volts, Electronic fuses
- (22) Data/Graphic Display tubes, other than TV Picture tubes and parts thereof
- (23) 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 piezoelectric crystals.
- (24) Electronic Integrated Circuits and micro assemblies
- (25) Signal generators and parts thereof
- (26) Optical fibre cables
- (27) Optical fibre and optical fibre bundles and cables

- (28) Liquid Crystal Devices, Flat Panel display devices and parts thereof
- (29) Cathode ray oscilloscopes, Spectrum Analyzers, Cross-talk meters, Grain measuring instruments, Distortion factor meters, Psophometers, Network and logic analyzer and Signal analyzer

(The original entry “39. IT Products (with HSN Codes), that is to say -

- (1) Word Processing Machines and Electronic Typewriters (84.69)
 - (2) Electronic Calculators (84.70)
 - (3) Computer Systems and Peripherals, Electronic Diaries (84.71)
 - (4) Parts and Accessories of HSN 84.69, 84.70 and 84. 71 for items listed above (84.73)
 - (5) DC Micromotors / Stepper motors of an output not exceeding 37.5 Watts (85.01)
 - (6) Parts of HSN 85.01 for items listed above (85.03)
 - (7) Uninterrupted Power Supplies (UPS) and their parts (85.04)
 - (8) Permanent magnets and articles intended to become permanent magnets (Ferrites) (85.05)
 - (9) 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 (85.17)
 - (10) Microphones, Multimedia Speakers, Headphones, Earphones and Combined Microphone / Speaker Sets and their part (85.18)
 - (11) Telephone answering machines (85.20)
 - (12) Parts of Telephone answering machines (85.22)
 - (13) Prepared unrecorded media for sound recording or similar recording of other phenomena (85.23)
 - (14) IT software on any media (85.24)
 - (15) Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras (85.25)
 - (16) Radio communication receivers, Radio pagers (85.27)
 - (i) Aerials, antennas and their parts (85.29)
 - (ii) Parts of items at 85.25 and 85.27 listed above (85.29) (17)
 - LCD Panels, LED Panels and parts thereof (85.31)
 - (18) Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof (85.32)
 - (19) Electrical resistors (including rheostats and potentiometers), other than heating resistors (85.33)
 - (20) Printed circuits (85.34)
 - (21) Switches, Connectors and Relays for upto 5 AMPS at voltage not exceeding 250 Volts, Electronic fuses (85.36)
 - (22) Data/Graphic Display tubes, other than TV Picture tubes and parts thereof (85.40)
 - (23) 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 (85.41)
 - (24) Electronic Integrated Circuits and Micro – assemblies (85.42)
 - (25) Signal generators and parts thereof (85.43)
 - (26) Optical fibre cables (85.44)
 - (27) Optical fibre and optical fibre bundles and cables (90.01)
 - (28) Liquid Crystal Devices, Flat Panel display devices and parts thereof (90.13)
 - (29) Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Grain measuring instruments, Distortion factor meters, Psophometers, Network & Logic analyzer and Signal analyzer (90.30).}”
- is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005.)

40. Kerosene sold through public distribution system

41. Nawar
42. Napa Slabs (Rough and polished Flooring Stones)
43. Ores and minerals
44. Paper of all kinds and news print
45. Pipes of all varieties including G.I., C.I., PVC and Ductile pipes and fittings thereof but excluding RCC and PCC pipes and their fittings.
(The original entry "45.Pipes of all varieties including G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes" substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)
(The amended entry "45.Pipes of all varieties including GI, CI, PVC, Ductile, RCC & PCC pipes, their fittings thereof and Cement Poles; was substituted by GO MS No 818 Rev (CT-II) Dept, dated 30-06-2008 w.e.f 01-07-2008 and subsequently by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-07-2008)
46. Moulded Plastic footwear and Hawaii Chappals and straps thereof;
(The words in italics are added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005.)
(The amended entry "46. Plastic footwear *and Hawaii chappals*" was substituted by GO MS No 818 Rev (CT-II) Dept, dated 30-06-2008 w.e.f 01-07-2008 and subsequently by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-07-2008)
47. Diary Calendar, Annual Reports, Application forms and similar printed materials.
(The original entry "47.Printed material like diary, calendar etc., was substituted by GO MS No 818 Rev (CT-II) Dept, dated 30-06-2008 w.e.f 01-07-2008 and subsequently by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-07-2008)
48. Printing Ink excluding toner and cartridges
49. Omitted
(The original entry "49.Processed and branded salt" is omitted by G.O MS No 1291 Rev (CT-II) Dept dt 07-09-2006 w.e.f 01-09-2006)
50. Pulp of bamboo, wood, waste paper and bagasse
51. Rail coaches, Engines, Wagons and Parts thereof
(The original entry "51. Rail coaches, engines and wagons" was substituted by G.O MS No 1206 dated 12-09-2007 w.e.f 01-04-2007).
52. Ready made garments, bed sheets, pillow covers, towels, blankets, traveling rugs, curtains, crochet laces, Zari, embroidery articles and all other made ups;
(The original entry "52.Readymade Garments" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)
53. Renewable energy devices and spare parts
54. Safety Matches
55. Sewing Machines and parts and accessories thereof
56. Ships and other vessels
57. Silk fabrics other than Handloom silk fabrics

58. Skimmed Milk Powder and UHT Milk
59. Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies
60. Sports goods excluding apparels and footwear
61. Starch and Sago
62. Tamarind seed , dhal, kernel, powder and husk.

(The word "Tamarind" is omitted from the entry 62 by G.O MS No 71 Rev (CT-II) Dept dated 22-01-2007 w.e.f 01-02-2007)

63. Tractors and Threshers, Harvesters, Tractor Trailers, Tyres, Tubes attachments and parts thereof;

(The original entry "63.Tractors and Threshers, Harvesters and attachments and parts thereof" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8- 2005.)

64. Transmission towers.
65. Umbrellas
66. Vanaspathi, Hydrogenated Vegetable oil.
67. Vegetable Oils – All kinds of vegetable oils including solvent oils and Coconut oil
68. Writing instruments, writing ink, Geometry Boxes, Colour Boxes, Pencil

Sharpeners and Erasers

(The original entry "68.Writing instruments" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

69. Coal Including coke in all its forms, but excluding charcoal
70. Iron and steel, that is to say:
 - (i) Pig Iron, Sponge Iron, and cast iron including ingot moulds, and bottom plates.
 - (ii) Steel semis, ingots, slabs, blooms and billets of all qualities, shapes and sizes.
 - (iii) Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars;
 - (iv) Steel bars, rounds, rods, squares, flats, octagons and hexagons; plain and ribbed or twisted, in coil form as well as straight length
 - (v) Steel structurals, angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections
 - (vi) Sheets, hoops, strips and skelp, both black and galvanized, hot and cold rolled, plain and corrugated in all qualities, in straight lengths and in coil form as rolled and in revitted condition.

- (vii) Plates, both plain and chequered in all qualities
- (viii) Discs, rings, forgings and steel castings;
- (ix) Tool, alloy and special steels of any of the above categories

- (x) Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings
- (xi) Tin-plates, both hot dipped and electrolytic and tin free plates
- (xii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails – heavy and light crane rails;
- (xiii) Wheels, tyres, axies and wheel sets
- (xiv) Wire rods and wires rolled, drawn, galvanized, aluminized, tinned or coated such as by copper
- (xv) Wire Ropes and Wire Strands

(Sub-entry (xv) was added by G.O MS No 574 Rev (CT-II) Dept, dated 04-04-2008 w.e.f 01-04-2008)

71. Iron and Steel scrap, that is to say

- (i) Iron scrap, cast-iron scrap, runner scrap and iron skull scrap
- (ii) Steel melting scrap in all forms including steel skull, turnings and borings
- (iii) Defectives, rejects, cuttings or end pieces of any of the categories of item (i) to (xiv) of entry 70

72. Oil Seeds, that is to say

- (i) Sesamum or Til (orientale)
- (ii) Soyabeen (Glycine seja)
- (iii) Rape seed and mustard
 1. Toria (Brassica campestris vartoria)
 2. Rai (Brassica Juncea)
 3. Jamba – Taramira (Eruca satiya)
 4. Sarcon – yellow and brown (brassica compestris varsarson)
 5. Banarasi Rai or True mustard (Brassica nigra)
- (iv) Linseed (linum usitatissimum)

- (v) Sunflower (*Helianthus annuus*)
 - (vi) Nigar seed (*Guizotia abyssinica*)
 - (vii) Neem, vepa (*Azadi rachta indica*)
 - (viii) Mahua, illupai, ippe (*Madhuca indica*, *M. Latifolia*), *Bassia*, *Latifolia* and *Madhuca Longifolia* Syn. *M. Longifolia*)
 - (ix) Karanja, Pongam, Honga (*Pongamia pinnata* syn. *P Glabra*)
 - (x) Kusum (*Schleichera Oleosa*, syn. *S. Trijuga*)
 - (xi) Punna undi(*Calophyllum, inophyllum*)
 - (xii) Kokum (*Carcinia indica*)
 - (xiii) Sal (*Shorea robusta*);
 - (xiv) Tung (*Aleurite Jordi* and *A.Montana*)
 - (xv) Red Palm (*elaeis guinenisis*)
 - (xvi) Safflower (*corthanus tinctorius*)
73. Castor (*Ricinus communis*)
74. Omitted
- (The Entry in Sl.No. 74 was omitted by G.O.Ms.No.575, dt. 04.04.2008 w.e.f. 01.04.2008. The earlier words read as under "Coconuts other than tender coconuts (*cocos nucifera*)"
75. Omitted.
- (The Entry in Sl.No. 75 was omitted by G.O.Ms.No.889, dt. 18.07.2008 w.e.f. 01.08.2008. The original entry is as following 75. Copra)
76. Groundnut or peanut (*hypogea*)
77. Cotton seeds
78. Jute, that is to say the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorius* and the fibre known as Mesta or Bimli extracted from plants of the species *hibiscus cannabinus* and *Hibiscus sabdariffavar altissima* and the fibre known as sunnhemp extracted from plants of the species *Crotalaria Juncea* whether baled or otherwise
79. Cotton, that is to say, all kinds of cotton (indigenous or imported) in all its unmanufactured State, whether ginned or unginned, baled, pressed or otherwise but not including cotton waste.
80. Hides and Skins, Tanned or Un-Tanned

81. Crude oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock sand), whatever their composition whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes
 1. decantation
 2. de-salting
 3. dehydration
 4. stabilization in order to normalize the vapour pressure
 5. elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain the pressure
 6. the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned process
 7. any other minor process including addition of pour point depressants or flow improvers) which does not change the essential character of the substance
82. All kinds of Pulses and Dhalls
83. Wheat (*Triticum vulgare* T., *compactum*, *T.sphaerococum*, *T.durum*, *T.aestivum*, *L.T.dicocum*);
84. Paddy (*Oryza sativa* L)
85. Rice (*Oryza sativa* L)
86. P.V.C. cloth, Waterproof cloth, Tarpaulin and Rexine
87. Oil cakes and Deoiled cakes
88. Drugs and medicines whether patent or proprietary, as defined in clauses (i), (ii) and (iii) of section 3 (b) of Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), and hypodermic syringes, hypodermic needles, perfusion sets, urine bags, catguts, sutures, surgical cotton, dressings, plasters, catheters, cannulae, bandages and similar articles, but not including,--
 - (a) Medicated goods.
 - (b) Products capable of being used as cosmetics and toilet preparations including Tooth Pastes, Tooth powders, cosmetics, Toilet articles and soaps.
 - (c) Mosquito Repellants in any form.
 - (d) omitted

(The original entry “88. Drugs & Medicines”, whether patent or proprietary, as defined in Section 3 of the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), but not including:-

- a) medicated goods;
- b) products capable of being used as cosmetics and toilet preparations including tooth-paste, tooth-powders, cosmetics, toilet articles and soaps;
- c) mosquito repellants in any form.) is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

(Clause (d) Surgical equipment, medical devices and implants,” was omitted by *the G.O MS No 1625 Rev (CT-II) dept dated 6-11-2006.w.e.f 01-09-2006*)

89. Veterinary Medicines.

(The original entry “Veterinary Medicines including Poultry Feed supplements” is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

(The words “and feed supplements” from the amended entry “Veterinary medicines and feed supplements” are omitted by G.O MS No 1625 Rev (CT-II) Dept, dated 6-11-2006 w.e.f 01-04-2005)

90. All kinds of packing material including Hessian cloth and jute twine but excluding storage tanks made of any materials.

91. Omitted.

(The Entry in Sl.No. 91 was omitted by Act No. 38 of 2007 published in Andhra Pradesh Gazette Part IV-B Extraordinary No. 55 dt. 18/12/2007 w.e.f. 13.06.2007)

92. River Sand and grit and stone chips.

93. Extra Neutral Alcohol (ENA) and rectified spirit.

94. Kerosene stove, kerosene lamp, petromax lamp hurricane lamp, glass chimney and parts and accessories thereof;

95. Bio-diesel manufactured using non-edible vegetable oils such as Jatropha, Peongamia, Rice bran, Neem Cotton seed, Rubber seed, ***sale of used cooking oil to the bio-diesel manufacturer.***

(Entries in Sl No. 91, 92, 93, 94 and 95 are added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

(The words in bold italics were added by the G.O MS No 795 Rev (CT-II) Dept dt; 29-06-2006 w.e.f 01-07-2006)

96. Artificial and rolled gold jewellery, imitation and costume jewellery”.

(Entries in Sl.No 96 are added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005.)

97. LPG/ CNG conversion kits

98. Pre-stressed Railway Concrete sleepers.

(Entries 97 and 98 are added by the Act No 10 of 2006 dated 4th Jan 2006, w.e.f 01.12.2005)

99. All handicrafts

(Entry 99 is added by G.O MS No 328 dated 16-03-2006 w.e.f 01-12-2005)

100. (The following goods when used as Industrial inputs)

(The caption of the entry “100. Industrial inputs that is to say,” is substituted with bracketed words by G.O MS No.818 dated 30-06-2008 w.e.f 01-07-2008 and subsequently by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-07-2008)

Sl.	Heading	Sub-	Description of goods
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No.	No.	Heading No.	
(1)	(2)	(3)	(4)
1.	1501 to 1505		Animal (including fish) fats and oils, crude, refined or purified
2.	1506		Other animal fats and oils and their fractions whether or not refined, but not chemically modified.
3.	1521 & 1522		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
4.	1518		Animal or vegetable fats boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter
5.	1702		Liquid glucose (non medicinal), Dextrose syrup
6.		2207.20	Denatured ethyl alcohol of any strength
7.	2503		Sulphur of all kinds other than sublimed sulphur, precipitated sulphur and colloidal sulphur
7A	2511		Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816
The original entry "7. 2503 & 2511 Sulphur, Barytes" is substituted by the present entries 7 and 7A Vide <i>G.O.Ms.No.656, Revenue (CT-II), 2nd June, 2006 w.e.f 01-05-2006</i>			
8.	2602		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
9.	2603		Copper ores and concentrates
10.	2604		Nickel ores and concentrates
11.	2605		Cobalt ores and concentrates
12.	2606		Aluminium ores and concentrates
13.	2607		Lead ores and concentrates
14.	2608		Zinc ores and concentrates
15.	2609		Tin ores and concentrates
16.	2610		Chromium ores and concentrates
17.	2611		Tungsten ores and concentrates
18.	2612		Uranium or Thorium ores and concentrates
19.	2613		Molybdenum ores and concentrates
20.	2614		Titanium ores and concentrates
21.	2615		Niobium, tantalum, vanadium or zirconium ores and concentrates
22.	2616		Precious metals ores and concentrates
23.	2617		Other ores and concentrates
24.	2618		Granulated slag (slag sand) from the manufacture of iron and steel
25.	2619		Ground granulated blast-furnace slag (GGBS)
26	2706		Tar distilled from coal, from lignite or from peat and other mineral tars whether or not dehydrated or partially distilled, including reconstituted tars.

The original entry in "Sl.No 26. 2706.00.10 Coal tar" is substituted Vide <i>G.O.Ms.No.656, Rev (CT-II), 2nd June, 2006 w.e.f 01-05-2006</i>			
27	2707		Oils and other products of the distillation of high temperature coal tar similar products in which the weight of the aromatic constituents exceeds that of the non –aromatic constituents
The original entry in "Sl.No 27. 2707.10.00 Benzole" is substituted Vide <i>G.O.Ms. No.656, Rev (CT-II), 2nd June, 2006 w.e.f 01-05-2006</i>			
28.		2707.20.00	Toluole(Omitted)
29.		2707.30.00	Xylole(Omitted)
30.		2707.40.00	Naphthalene(Omitted)
31.		2707.60.00	Phenols(Omitted)
32.		2707.91.00	Creosote oils
Sl.Nos 28, 29,30,31 and 32 are omitted Vide <i>G.O.Ms.No.656, Rev (CT-II), 2nd June, 2006 w.e.f 01-05-2006</i>			
33.	2801		Fluorine, chlorine, bromine and iodine
34.	2802		Sulphus, sublimed or precipitated; colloidal sulphur
35.	2803		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)
36	2804		Hydrogen, rare gases other non metals excluding medicinal grade oxygen
The original entry in "Sl.No 36. 2804 Hydrogen, rare gases other than metals excluding oxygen (medicinal grade)" is substituted Vide <i>G.O.Ms. No.656, Rev (CT-II), 2nd June, 2006 w.e.f 01-05-2006</i>			
37.	2805		Alkali or alkaline-earth metals, rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury
38.	2806		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
39.	2807		Sulphuric acid and anhydrides thereof; Oleum
40.	2808		Nitric acid; sulphonitric acids
41.	28.09		Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids
42.	2810		Oxides of boron; boric acids
43.	2812		Halides and halide oxides of non-metals
44.	2813		Sulphides of non-metals; commercial phosphorus trisulphide
45.	2814		Ammonia, anhydrous or in aqueous solution
46.	2815		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash)(; peroxides of sodium or potassium
47.	2816		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium
48.	2817		Zinc oxide, zinc peroxide
49.		2818.30.00	Aluminium hydroxide
50.	2819		Chromium oxides and hydroxides
51.	2820		Manganese oxides
52.		2821.10	Iron oxides and hydroxides
53.	2822		Cobalt oxides and hydroxides, commercial cobalt oxides
54.	2823		Titanium oxide
55.	2825		Hydraxine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides
56.	2826		Flurides, fluorosilicates, fluroaluminates and other complex

			flurine salts
57.	2827		Chlorides, chloride oxides and chloride hydroxides, bormides and bromide oxides; iodides and iodide oxides
58	2828		Hypochlorites,commercial calcium hypochlorites;chlorites;hypobromites
The original entry in Sl.No "58. 2828 Bleach liquor" is substituted Vide <i>G.O.Ms. No.656, Rev (CT-II), 2nd June, 2006 w.e.f 01-05-2006</i>			
59.	2829		Chlorates and perchlorates; Bromates and Perbromates; Iodates and periodates
60.	2830		Sulphides; Polysulphides
61.	2831		Dithionites and sulphoxylates
62.	2832		Sulphites; thiosulphates
63.	2833		Sulphates, alums, peroxo-sulphates (persulphates)
The original entry in Sl.No "63. 2833.25.00 Copper sulphate" is substituted Vide <i>G.O.Ms.No. 656, Revenue (CT-II), 2nd June, 2006 w.e.f 01-05-2006</i>			
64.		2833.33.00	Basic chromium sulphate (omitted)
Sl.No 64 was omitted Vide <i>G.O.Ms.No.656, Revenue (CT-II), 2nd June, 2006 w.e.f 01-05-2006G.O</i>			
65.	2834		Nitrites; nitrates
66.	2835		Phosphinates (hypophosphites), phosphonates (phosphates); phosphates and polyphosphates
67.	2836		Carbonates; peroxacarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbarnate
68.	2837		Cyanides, cyanide oxides and complex cyanides
69.	2838		Fulminates, cyanates and thiocyanates
70.	2840		Borates, peroxoborates (perborates_
71.	2841		Sodium bichromate
72.		2841.30	Sodium dichromate
73.		2841.50	Potassium dichromate
74.	2844		Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products
75.	2845		Isotopes other than those of heading No.28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined
76.	2846		Compounds inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals
77.	2847		Hydrogen peroxide
78.	2848		Phosphides, whether or not chemically defined, excluding ferrophosphorus
79.		2849.20	Silicon carbide
80.		2849.10.00	Calcium carbides
81.	2850		Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No.28.49
82.	2902		Cyclic hydrocarbons

83.	2903		Halogenated derivatives of Hydrocarbons
84.	2904		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated
85.	2905		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
86.	2906		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
87.	2907		Phenols; Phenol-Alcohols
88.	2908		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols
89.	2909		Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives
90.	2910		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives
91.	2911		Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives
92.	2912		Aldehydes whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
93.	2913		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No.29.12
94.		2914.11.00	Acetone
95.	2915		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
96.	2916		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
97.	2917		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives
98.	2918		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
99.	2919		Phosphoric esters and their salts, including lactophosphates; their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
100.	2920		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
101.	2921		Amine-function compounds
102.	2922		Oxygen-function amino-compounds

103.	2923		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids
104.	2924		Carboxamide-function compounds; amide-function compounds of carbonic acid
105.	2925		Carboxamide-function compound (including saccharin and its salts) and imine-function compounds
106.	2926		Nitrile-function compounds
107.	2927		Diazo-, Azo- or azoxy-compounds
108.	2928		Organic derivatives of hydrazine or of hydroxylamine
109.	2930		Organo-sulphur compounds
110.	2931		Other organo organic compounds
111.	2932		Heterocyclic compounds with oxygen heteroatom(s) only
112.	2933		Heterocyclic compounds with nitrogen heteroatom(s) only
113.	2934		Nucleic acids and their salts; other heterocyclic compounds
114.	2935		Sulphonamides
115.	2938		Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
116.	2939		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
117.	2942		Other organic compounds.
118.	3201		Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives excluding catechu or gambiar
119.	3202		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning excluding catechu or gambiar
120.	3203		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 2 to this Chapter excluding catechu or gambiar
121.	3204		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 2 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined excluding catechu or gambiar
122.	3205		Colour lakes; preparations based on colour lakes as specified in Note 2 to this chapter
123.		3206.10	Pigments
124.		3206.50.00	Inorganic products of kind used as luminophores
125.		3206.90	Master batches
126.		3207.10	Prepared pigments

127.		3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes
128.		3207.10.90	Other
129.	3211		Prepared driers
130.	3212		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms (for example, bales, tablets and the like) or small packings (for example, sachets or bottles of liquid) of a kind used for domestic or laboratory purposes
131.		3215.10	Printing ink whether or not concentrated or solid
132.	3501		Casein, caseinates and other casein derivatives, casein glues
133.	3507		Enzymes, prepared enzymes not elsewhere specified or included
134.		3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations)
135.	3801		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
136.	3802		Activated carbon, activated natural mineral products; animal black, including spent animal black
137.	3804		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No.38.03
138.	3806		Rosin and resin acids, and derivatives thereof: rosin spirit and rosin oils; rosin gums
139.	3807		Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch
140.		3808.10	Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade.
141.	3809		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 the textile, paper, leather or like industries not elsewhere specified or included
142.	3812		Prepared rubber accelerators, compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics
143.	3814		Reducers and blanket wash/roller wash used in the printing industry
144.	3815		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
145.	3817		Mixed alkyl benzenes and mixed alkylnaphthalenes, other than those of heading No.27.07 or 29.02

146.	3818		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics
147.	3823		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
148.		3824.90	Retarders used in printing industry.
149.	3901		Polymers of ethylene in primary forms
150.	3902		Polymers of propylene or of other olefins, in primary forms
151.	3903		Polymers of styrene, in primary forms
152.	3904		Polymers of vinyl chloride or of other halogenated olefins, in primary forms
153.	3905		Polymers of vinyl acetate or of other vinyl esters in primary forms, other vinyl polymers in primary forms
154.	3906		Acrylic polymers in primary forms
155.	3907		Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms
156.	3908		Polyamides in primary forms
157.	3909		Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms
158.	3910		Silicones in primary forms
159.	3911		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms
160.	3912		Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms
161.	3913		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
162.	3914		Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13 in primary forms
163.	3919		Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls
164.	3920		Other plates, sheets, film, foil and strip of plastics, non-cellular whether lacquered or metallised or laminated, supported or similarly combined with other materials or not
165.	3923		Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics but not including -
			(a) insulated wares
			(b) bags of the type which are used for packing of goods at the time of sale for the convenience of the customer including

			carry bags
166.	4001		Natural rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips
167.	4002		Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No.40.01 with any product of this heading, in primary forms or in plates, sheets or strip
168.	4003		Reclaimed rubber in primary forms or in plates, sheets or strip
169.	4005		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.40.06
170.	4701		Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials
171.	4819		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
172.	4821		Paper printed labels and paper board printed labels
173.	4823		Paper self adhesive tape and printed wrappers used for packing
174.		6305.10	Sacks and bags of a kind used for packing of goods, of jute or of other textile based fibres of heading No.53.03
175.	7010		Carboys, bottles, jars, phials of glass of a kind, used for the packing goods; stoppers, lids and other closures of glass
176.	7019		Glass fibers (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
177.	7202		Ferro alloys
178.		7607.20	Aseptic packaging aluminum foil of thickness less than 0.2 mm and backed by paper and LDPE
179.	8309		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.
180		1301.20.00	Gum Arabic
181		1520.00.00	Glycerol crude, Glycerol Waters and Glycerol lyes
182	2508		Clay including fire clay, fine china clay and ball clay
183	2504		Natural Graphite
184	2513		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat treated
185	2620		Ash and residues(other than from the manufacture of iron & steel), containing arsenic, metals or their compounds

186	2621		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.
187	2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars
188		2711.14.00	Butylene
189		2712.20	Paraffin wax containing by weight less than 0.75% of oil; Normal paraffin; not being micro crystalline petroleum wax
190	2811		Other inorganic acids and other inorganic oxygen compounds of non metals
191	2839		Silicates, commercial alkali, metal silicates
192		2901.21.00	Ethylene
193		2901.22.00	Propylene
194		2901.29.10	Acetylene, in dissolved condition
195		2901.29.20	Heptene
196	2929		Compounds with other nitrogen functions
197	3301		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils, in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils
198	3302		When sold in packs of 20ml or, as the case may be, more or in packs of 20gms or more, the following – Mixtures of odoriferous substances, mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances of a kind used for the manufacture of beverages
199	3404		Artificial waxes and prepared waxes
200	3502		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
201	3503		Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface worked or coloured] and gelatin derivatives
202	3504		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed
203	3505		Dextrins and other modified starches (for example, pregelatinised or esterified starches);
204	3824		Prepared binders for foundry moulds or cores; Retarders used in the printing industry

205	3915		Waste, parings and scrap of plastics
206	3916		Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics.
207	3926		Plastic fabrics of the type used for making plastic woven sacks and plastic woven sacks.
208	4004		Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained there from
209		4008.11.10	Plates, sheets and strip of microcellular rubber
210		4008.19.10	Blocks of micro cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined for footwear
211		4008.21.10	Plates, sheets and strip of microcellular rubber used in the manufacture of soles, heels or soles and heels combined for footwear.
212		4008.29.20	Blocks of micro cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined for footwear
213	4503		Corks and stoppers of natural cork
214	4707		Recovered (waste & scrap) paper or paper board.
215	5310		Sacking fabrics, Hessian fabrics, jute canvas
216	5607		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.
217	5609		Coir string
218	6805		Natural or artificial abrasive powder or grain on a base of textile material, of paper or paper board or of other materials, whether or not cut to shape or sewn or otherwise made up.
219		6903.90.00	Refractory monolithic
220	7001		Cullet and other waste and scrap of glass in the mass
221	7017		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
222	7310		Tin plate containers
223			Castings of all metals,
		7325.10.00	(i) of non-malleable cast iron
		7325.99.10	(ii) of Iron
		7325.99.20	(iii) of alloy steel

		7325.99.30	(iv) of stainless steel
		7325.91.00 7326.11.00	(v) grinding balls and similar articles for mills
		7325.99.91	(vi) rudders for ships or boats
		7325.99.92	(vii) drain covers
		7325.99.93	(viii) plates and frames for sewage water or similar system
		7326.11.00 7326.90.00 7419.91.00	(xi) grinding balls and similar articles for mill (x) grinding media balls and cylpebs (xi) of copper
			(xii) of other metals
224		8507.20.00	Valve Regulated Lead Acid batteries
225	8546		Electrical insulators of any material
226	8547		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purpose of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefore, of base metal lined with insulating material
227	8548		Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators.
228	9032		Regulator for LPG cylinders and other cylinders containing compressed gases or compressed liquids
229		9602.00.30	Gelatin capsules empty
230		9606.21.00	Buttons of plastics
231	9607		Slide fasteners and parts thereof.
232			Yeast of all kinds and forms.
233			Gel used for preparing bakery products and bread softener.
234			“Winding Wire made of copper or Enameled Copper wire”

(Entry 100, with sub entries from 1 to 179, is inserted vide G.O MS No 502 Rev (CT-II) Dept DT: 01-05-2006 w.e.f 01-05-2006)

(Sub entries from 180 to 231 are added to entry 100 vide G.O.Ms.No.656, Revenue (CT-II), 2nd June, 2006 w.e.f 01-06-2006)

(Sub-items 232 and 233 are added to entry 100 vide G.O Ms No 818, Rev (CT-II) Dept, dated 30-06-2008 w.e.f 01-07-2008 and subsequently by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-07-2008)

(Sub-item 234 is added to entry 100 vide G.O Ms No 461, Rev (CT-II) Dept, dated 19-5-2010)

101. Liquefied petroleum gas for domestic use

(Entry 101 is added by G.O.Ms.No.656, Revenue (CT-II), 2nd June, 2006 w.e.f 18-04-2006)

102. Machinery of all kinds that is to say

Sl.No	Heading No	Sub Heading No	Description of commodity
1	8401		Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation
2			Machinery, plant or laboratory equipment, whether or not, electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes instantaneous or storage water heaters non-electric.
		8419.11	(a) instantaneous gas water heaters
		8419.20	(b) medical, surgical or laboratory sterilizers
		8419.31.00	(c) dryers for agricultural products
		8419.32.00	(d) dryers for wood, paper pulp or paper board
		8419.40	(e) distilling or rectifying plant
		8419.50	(f) heat exchange units
		8419.60.00	(g) machinery for liquefying air or other gas
		8419.81	(h) machinery for making hot drinks or for cooking or heating food
		8419.89.50	(I) pasteurizers
		8419.89.80	(j) vacuum-vapour plant for deposition of metals
		8419.90	(k) parts
3	8420		Calendaring or other rolling machines other than for metals or glass, and cylinders therefore
4			Centrifuges, including centrifugal dryers
		8421.11.00	(a) cream separators
		8421.12.00	(b) cloth dryers
		8421.99.00	(c) parts
5		8422.20.00	Machinery for cleaning or drying bottles or other containers
6		8422.30.00	Machinery for filling, closing, ceiling or labelling bottles, canes, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating machinery
7		8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)

8		8422.90	Parts of machinery of heading 8422
9		8424.30.00	Steam or sand blasting machines and similar jet projecting machines
10		8424.90.00	Parts of machinery of subheading 8424.30.00
11	8437		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm type machinery
12		8438.30.10	Sugar manufacturing machinery,
13		8438.90.10	Parts of sugar manufacturing machinery
14		8438.80.40	Tea leaf rolling or cutting machine
15	8439		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper board
16	8441		Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds
17	8442		Machinery, apparatus and equipment for type founding or type setting , for preparing or making printing blocks , plates, cylinders and other printing components, blocks , plates , cylinders and lithographic stones, prepared for printing purposes (planed, grained or polished)
18	8443		Printing machinery used for printing by means of the printing type, block, plates, cylinders and other printing components; inkjet printing machines, machines for uses ancillary to printing
19	8444		Machines for extruding, drawing , texturing or cutting man-made textile materials
20	8445		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447
21	8446		Weaving machines (looms)
22	8447		Knitting machines, stitch bonding machines and machines for making gimped yarn, tulle, lace,embroidery, trimmings, braid or net and machines for tufting
23	8448		Auxillary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example , dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
24	8453		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or leather, other than sewing machines
25	8454		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries

26	8455		Metal rolling mills and rolls therefore
27	8457		Machining centers, unit construction machines (single station) and multi-station transfer machines for working metal
28	8458		Lathes (including turning centers) for removing metal
29	8459		Machines-tools (including way-type unit head machines), drilling, boring, milling, reaming or tapping by removing metal other than lathes
30	8460		Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
31	8461		Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting off and other machine tools working by removing metal, or cermets, not elsewhere specified or included.
32	8462		Machine tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, straightening, flattening, shearing, punching or notching, presses for working metal or metal carbides, not specified above
33	8463		Other machine tools for working metal, or cermets, without removing material
34		8464.10.10	Granite cutting machines or equipments
35		8464.20.00	Grinding or polishing machine
36	8465		Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
37	8466		Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening die heads, dividing heads and other special attachments for machine tools; tool holders for any type of tool, for working in the hand
38	8468		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting other than those of heading 8515, gas operated surface tempering machines and appliances
39	8474		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores

			or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
40	8477		Machinery for working rubber or plastics or for the manufacture of products from these materials not elsewhere specified
41	8478		Machinery for preparing or making up tobacco, not specified or included elsewhere in the chapter 84
42	8479		Machines and mechanical appliances having individual functions , not specified or included elsewhere
43	8480		Moulding boxes for metal foundry ; mould bases ; moulding patterns ; moulds for metals (other than ingot moulds), metal carbides, glass , mineral materials , rubber or plastics
44	8485		Machinery parts not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included else where in chapter 84.
45	8514		Furnaces and boilers of all types including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel
46		8543.30.00	Machines and apparatus for electroplating , electrolysis or electrophoresis
47	8803		Parts items of heading 8801 or 8802
48	9024		Machines and appliances for testing the hardness, strength, compressibility , elasticity or other mechanical properties of materials (for example, metals , woods , textiles, paper, plastic)
49			Machinery for Photography

103. Tools and Instruments that is to say

Sl.No	Heading No	Description of goods
1	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
2	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.
3	8204	Hand operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.
4	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; below lamps; vices; clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks
5	8206	Tools of two or more of the headings 8202 to 8205 put-up in sets for

		retail sale
6	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools
7	8208	Knives and cutting blades, for machines or for mechanical appliances
8	8209	Plates, sticks, tips and the like for tools, unmounted of cermets
9	8210	Hand-operated mechanical appliances, weighing 10 kg. Or less, used in the preparation, conditioning or serving of Food or Drink
10	8213	Scissors, tailors' shears and similar shears, and blades therefor
	8456	Machine- tools for working any material by removal of material, by laser or other light or photon beam, ultra sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
11	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
12	9014	Direction finding compasses; other navigational instruments and appliances
13	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
14	9016	Balances of a sensitivity of 5 cg or better, with or without weights
15	9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, retractors, drawing sets, slide rules, disc calculators); instruments for measuring length for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter
16	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus, ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
17	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
18	9022	alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other e-ray generators, high tension generators control panels, and desks, screens, examination or treatment tables or chairs and the like
19	9025	Hydro meters and similar floating instruments, thermo meters, pyrometers, barometers, hygro meters and psychometers, recording or not and any combination of these instruments
20	9026	Instruments and apparatus measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gages, manometers, heat meters) , excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
21	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers , spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or

		checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound, or like (including exposure meters); micro tomes
22	9029	Revolution counters, production counters, taxi meters, milometer, pedometers and the like: speed indicators and tacho meters, other than those of heading 9014 or 9015; stroboscopes:
23	9030	Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028: of instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionizing radiation
24	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors
25	9032	Automatic regulating or controlling instruments and apparatus

104. Bolts, Nuts threaded or tapped and screws of base metal or alloys thereof including bolt ends, screws, studs, screw studding, self tapped screws, screw hooks and screw rings.

105. All hardware of base metal or alloys and other hardware items like locks, woven wire nettings, mesh, cloth sieves, and chain link of all metals.

106. Biomass briquettes

107.(a) Preserved fruits, vegetables, meat, poultry, sea foods and fish sold in sealed containers or in a frozen state.

(b) Fruit jams, jelly, fruit squash, fruit juices and fruit drinks but excluding aerated fruit drinks;

(c) Cottage cheese (paneer), pickles, sauces, porridge, marmalade, honey;

(The original entry "107.Processed meat, poultry, fish, processed or preserved vegetables and fruits, including fruit jams jelly, pickle, fruits squash, paste, fruit drink and fruit juice whether in sealed container or otherwise." Was substituted by GO MS No 818 Rev (CT-II) Dept, dated 30-06-2008 w.e.f 01-07-2008 and subsequently by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-07-2008)

108. Katha

109. Wet dates

110. Cups, plates and glasses made of paper

111. Medical equipments / devises and implants

112. Papad.

113. Optical goods that is to say

Sl.No	Heading No	Sub Heading No	Description of goods
		9004.90	Spectacles and goggles
		9004.10.00	Sun glasses
			Spectacle glasses of lenses

		9001.40	(i) of glass
		9001.50.00	(ii) of other material
	9003		Frames and mountings for spectacles, goggles or the like and parts thereof
		9001.30	Contact lenses
			Lense cleaning liquid
		9002.19.00	Intra ocular lens

(Entries from 102 to 113 are added by G.O.Ms.No.795 Dt: 29th June, 2006 w.e.f 01-07-2006)

114. Tea

115. Cashew nut and kernel

(Entries 114 and 115 are added by G.O.Ms.No.1291 Dt: 07-09-2006 w.e.f 01-09-2006)

116. Sales of goods other than Petrol, all kinds of Diesel Oils including C9, petroleum gases, lubricants, other minor petroleum products, Liquor, Automobiles, tyres and tubes and Cement, by a Registered dealer to,-

- (a) The State Government Departments
- (b) Andhra Pradesh Power Generation Corporation (APGENCO) incorporated as a company under the provisions of Companies Act.
- (c) Transmission Corporation of Andhra Pradesh (APTRANSCO) incorporated as a company under the provisions of Companies Act.
- (d) Central Power Distribution Company of Andhra Pradesh Limited (APCPDCL)
- (e) Southern Power Distribution Company of Andhra Pradesh Limited (APSPDCL)
- (f) Eastern Power Distribution Company of Andhra Pradesh Limited (APEPDCL)
- (g) Northern Power Distribution Company of Andhra Pradesh Limited (APNPDCL)

117. Ayurvedic and homeopathic products manufactured under license issued by the licensing authorities concerned under Drugs and Cosmetics Act, 1940;

(The original entry "117.Ayurvedic products and homeopathic products, certified by the Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH), Government of India as 100% Ayurvedic products and homeopathic products." was substituted by GO MS No 818 Rev (CT-II) Dept, dated 30-06-2008 w.e.f 01-07-2008 and subsequently by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-07-2008)

118. Molasses

(The entries 116,117 and 118 were added by G.O Ms No 1625 Rev (CT-II) Dept dated 6-11-2006 w.e.f 1-09-2006)

119. Goods such as components, accessories and spare parts of fire arms, weapons, guns, small Arms and ammunitions sold to the ordinance factories, run by “Government of India.

(The Entry 119. was inserted by G.O.Ms.No. 24 Revenue (CT-II) Dept., dt. 08.01.2008 w.e.f. 01.01.2008.)

120. Tread Rubber and other material used for retreading of tyres.

(The Entry 120. was added by G.O.Ms.No. 173 Revenue (CT-II) Dept., dt. 18.02.2008)

121. Switch made poser supply systems (SMPS), Battery Charges, SMPS based Integrated power supply systems (IPS), Electrical Transformers (dry type), Inverters/Converters, Lt panels/AMF/Pancls/MCC Panels/PCC, Panels/Control and Relay Panels, ACBD/DCDB, Parts of above Panels/ACDB/DCDB.

(The Entry 121. was added by G.O.Ms.No. 1264 Revenue (CT-II) Dept., dt. 1-11-2008)

122. Oats

((The Entry 122. was inserted by G.O.Ms.No.17, Revenue (CT-II), 5-1-2009 w.e.f. 1-1-2009)

123. “Mosquito nets insects screens, Perimeter screens, Mashers for insect protection, Meshes for gardening and agro meshes, made up of plastic (polymer) and articles thereof.”

((The Entry 123. was inserted by G.O.Ms.No.500, Revenue (CT-II), 6th October, 2009)

124. “Diesel Power Generators”

((The Entry 124 was inserted by G.O.Ms.No.1049, Revenue (CT-II), 7th May, 2009)

125. “Lime, Burnt Lime, Lime Stone, Products of Lime, Dolomite and other White Washing materials including Cem Powder other than White Cement.”

((The Entry 125. was inserted by G.O.Ms.No.361, Revenue (CT-II), 24-4- 2009 w.e.f.1-9-2005)

Note:- (1) The Headings or sub-headings, as the case may be, listed under column Nos. (2) & (3) above are the HSN Codes under the Central Excise Tariff Act, 1985 (5 of 1986).

Note:- (2) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels apply for the interpretation of this notification.

Note:- (3) Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

Note:- (4) Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

Note:- (5) Where the description against any heading or sub-heading is shown as “other”, then the interpretation as provided in Note 2 shall apply.

Note:- (6) : in order to claim reduced rate of tax of 4% under the entry 100, the dealer shall be in possession of a declaration in the Form, as may be prescribed, and issued by the dealer purchasing such commodities for the purpose of using them as industrial inputs.

(Note 6. was added by G.o Ms No 818 Rev (CT-II) Dept, dated 30-06-2008, w.e.f 01-07-2008 and subsequently by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-07-2008)

EXPLANATION-I: The goods mentioned at entry 57 shall be other than those described in column (3) of first schedule to the Additional Duties of Excise (Goods of Special Importance), Act 1957

(Explanation –I to the IV schedule is added by G.O.Ms.No.656, Revenue (CT-II), 2nd June, 2006 w.e.f 01-06-2006.)