

TAXATION DEPARTMENT
MIZORAM

MIZORAM VALUE ADDED TAX

VAT SCHEDULES

AMENDED VIDE NO. No.J.11020/1/2005-TAX dt. 9th December 2011
W.E.F 1ST JANUARY 2012

SCHEDULE - I

(See clause (a) of sub-section(2) of section 8 read with section 12)

LIST OF EXEMPTED GOODS

Sl. No.	Commodity
1.	Agricultural implements manually operated or animal driven.
2.	Aids & implements used by handicapped persons.
3.	[Animal feeds including aquatic feed, poultry feed and cattle feed, grass, hay and straw including other supplements, concentrates, additives, wheat bran and de-oiled cake] ¹
4.	Betel leaves.
5.	[Books, periodicals and journals including maps, charts and globe] ²
6.	Charcoal.
7.	Coarse grains, paddy, rice and wheat.
8.	Condoms and contraceptives.
9.	Cotton & silk yarn in hank.
10.	Charkha, Amber Charkha, Handlooms, Handloom fabrics and Gandhi Topi.
11.	Curd, Lussi, butter milk & separated milk.
12.	Electrical energy.
13.	Bamboo.
14.	Fire wood.
15.	Fresh milk and pasteurised milk.
16.	[Fresh flowers, Fresh plant, saplings & seedling including aromatic and medicinal plants] ³
17.	[Fishnets and fishnet fabrics, fish seeds, prawn/shrimps seeds] ⁴
18.	Fresh vegetables & fruits.
19.	Garlic & ginger.
20.	Kurtai, locally made toffee.
21.	Human Blood & blood plasma.
22.	Indigeneous handmade musical instruments.
23.	Paper and newsprint.
24.	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair.
25.	National Flag.
26.	Organic manure.
27.	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note & cheques.
28.	Flour, atta, maida, suji, besan.
29.	Timber.
30.	Slate and slate pencils.
31.	Silk worm laying, cocoon & raw silk.
32.	Kerosene.
33.	Leaf plates and cups.
34.	[Branded and unbranded Bread and pappad] ⁵
35.	[Branded and unbranded salt] ⁶
36.	Water other than areated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container.
37.	Chalksticks.

38. Unprocessed green leaves of tea.
39. Religious pictures not for use as calendar.
40. Em, thlangra, lukhum made of bamboo and cane including bamboo matting.
41. Seeds of grass, vegetables and flowers.
42. Idols made of clay.
43. Handloom products.
44. AED items such as sugar, textiles and tobacco.
45. Broomsticks.
46. All Text books, exercise books, graph books and laboratory notebook.
- [47. All bangles except those made of precious metals]⁷
- [48. Khadi and products of village Industries as defined in the Khadi and Village Industries Commission Act, 1956 and other handicrafts products]⁸
- [49. Sand and stone aggregates]⁹
- [50. Life saving Drugs listed below:
 - I. Antidotes
 - (a) Tropine
 - (b) Oxim-Prolidoxime-Obidoxime
 - (c) Naxolone
 - (d) Sodium Calcium, edentate (EDTA)
 - (e) Dimer Caprot (BAL)
 - (f) Penicillamine
 - (g) Amyl Nitrate and others.
 - II. Cardia stimulants
 - (a) Adrenaline
 - (b) Dopamine
 - III. Fibrinolytic agents
 - (a) Streptokinase
 - (b) Urokinase
 - (c) Ateplase (PA)
 - IV. Steroids
 - (a) Dexa methasone
 - (b) Hydrocortisone
 - V. Analeptics
 - (a) Nikethamide
 - (b) Doxapram
 - VI. Drugs for Hypertensive Emergencies
 - (a) Diazoxide
 - (b) Sodium Nitropruside
 - VII. Andrenergy Crisis
 - (a) Phentolamine
 - (b) Phenoxy Benzamine
 - VIII. Anti-toxin
 - (a) Tetanus antitoxin
 - (b) Gas gangrene antitoxin
 - (c) Diptheria antitoxins
 - (d) Anti snake venom

- (e) Anti-D-Immunoglobulin (Human)
 - (f) Anti-rabies hypertimmune serum
- IX. Intra venous fluids
- (a) Normal saline
 - (b) Dextrose - 5%, 10%, 25%
 - (c) Dextran
 - (d) Hemacael
- X. (a) Anti-malaria drugs, viz. Quinine (but not sugar coated), quinine, alkaloids, salts of quinine, cinchona and chloroquine, resehochin and comoqui whether in solution or in powder on in tablet form, poludrine and daraprim.
- (b) Anti-Kala-azar drugs, viz. Urea stalamine and pentamidine isethionate.
 - (c) Vaccine, viz. Small pox vaccine, cholera vaccine and TAB vaccine]¹⁰
- [51. Plastic footwear]¹¹
- [52. All kinds of pulses including Dal, Chana, Badam, etc.]¹²
- [53. Water other than (I) aerated, mineral, distilled, medical, ionic, battery, de-mineralised water and (II) water sold in sealed container]¹³
- [54. Chhangphut sahbawn]¹⁴
- [55. Renewable Energy materials and equipments sold and purchased by nodal departments/agencies appointed by the Ministry of Non-Conventional Energy Sources, Government of India for the State of Mizoram.]*
- [56. Locally produced cheese and butter inside Mizoram]¹⁵

SCHEDULE - II
(See clause(b) of sub-section(2) of section 8
read with section 11)

PART 'A'

LIST OF ZERO-RATED GOODS:

1. Goods exported to other countries.
2. Goods sold from Domestic Tariff Area (DTA) to Special Economic Zones (SEZ) and Export Oriented Units(EOU).
3. Goods exported by Export Oriented Units (EOU).
4. Goods sold between SEZ and EOU.

PART 'B'

LIST OF GOODS TAXABLE AT 1%

1. Bullion.
2. Gold articles.
3. Precious stones including synthetic gems.
4. Silver articles.
5. Platinum.

PART 'C'

[LIST OF GOODS TAXABLE AT 5%]¹⁰⁴

1. Agricultural implements not operated manually or not driven by animal.
2. All equipments for communications such as, private branch exchange(PBX) & Elect. Private Automatic Branch Exch.(EPABX) etc.
3. All intangible goods like copyright, patent, rep. license etc.
4. [All kinds of bricks including fly ash bricks, refractory bricks and asphatic roofing, earthen tiles]¹⁶
5. All types of yarn other than cotton & silk yarn in hank & sewing thread.
6. [All utensils including pressure cookers/pans except utensils made of precious metals]¹⁷
7. Arecanut powder and betel nut.
8. Bearings.
9. Beedi leaves.
10. Beltings.
11. Bicycles, tricycles, cycle rickshaws & parts.
12. Bitumen.
13. Bone meal.
14. Bulk drugs.
15. Capital goods.
16. Castings.
17. Centrigugal & monobolic & submersible pumps & parts thereof.
18. Coffee beans & seeds, cocoa pod, green tea & chicory.
19. Chemical fertilizers, pesticides, weedicides, insecticides.
20. Coir & Coir products [including]¹⁸ coir mattresses.
21. Cotton & cotton waste.
22. Crucibles.
23. Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956.
24. Edible oils, oil cake[xxx]¹⁹.
25. Electrodes.
26. Ferrous & non-ferrous metals & alloys, non-metals, such as aluminium, copper, zinc & extrusions of those.
27. Fibres of all types and fibre waste.
28. Fried grams.
29. Hand pumps & spare parts.
30. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.
31. [Hose pipes and fitting thereof]²⁰.
32. Hosiery goods.
33. Husk and bran of cereals.
34. Ice.
35. Incence sticks commonly known as agarbati, dhupkathi or dhupbati.
36. Industrial cables (High voltage cables, PVC or XLPE insulated wires and cables, Jelly filled cables, Optical fibres cables).
37. [I.T products as listed in Annexure – I including DVD, CD, mobile telephones, telephones & parts thereof, teleprinter & wireless equipment and parts thereof]²¹.
38. Industrial inputs and packing materials as listed in Annexure - II.

39. Candles.
40. Adhesive of all kinds including gum, glue, adhesive solution, gum paste, lapping compound, liquid M-seal epoxy, shellac, vulcanizing solution and adhesive tapes, self adhesive tapes, gum tapes, gummed tapes and resin other than those specified elsewhere in this schedule or in any other schedule.
41. Napa Slabs (Rough flooring stones).
42. Ores and minerals.
43. [Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC and water supply and sanitary equipments and fittings of every description including storage tanks, sinks, wash basins, wash basin pedestals, taps, pipes fittings, bath showers, bidets, water closet pans, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof]²².
44. [Footwear of all kinds excluding plastic footwear]²³.
45. Printed materials including diary, calendar etc.
46. Printing ink including toner and cartridges.
47. Asbestos sheets and products.
48. Baby and adult diapers.
49. Baby feeding bottles and nipples made of any materials.
50. Bakery products including biscuits [unbranded]²⁴ [xxx]²⁵, cakes, pastries, pizza – breads, other those specified in any other schedule.
51. Pulp of bamboo, wood and paper.
52. [xxx]²⁶
53. Readymade garments.
54. Renewable energy devices & spare parts.
55. Safety matches.
56. [Sewing machine, its parts and accessories]²⁷.
57. Ship & other water vessels.
58. [Skimmed milk powder and UHT milk]²⁸.
59. Solvant oils other than organic solvent oil.
60. Spices of all varieties and forms including cumin seed, aniseed, turmeric & dry chillies.
61. Sports goods, [xxx]²⁹ apparels and footwear.
62. Starch.
63. Tractors, Threshers, harvesters & attachments & parts thereof.
64. Transmission towers.
65. Umbrella except garden and beach umbrella.
66. Vanaspati (Hydrogenated Vegetable Oil).
67. Vegetable oil.
68. [Writing instruments such as lead pencils, pen of all varieties and descriptions, refill, cartridges, nozzles, nib and writing ink, geometry boxes, colour boxes, crayons and pencils sharpeners other than those specified elsewhere]³⁰.
69. [Drugs and medicines including vaccines, syringes, and dressings, medicated ointments produced under license, light liquid paraffin of IP grade absolute alcohol, methyl alcohol, anti-bed sore made of PVC, rubber or other materials, laboratory reagents, disinfectants, menthol, medicinal water]³¹.
70. Embroidery articles.
71. [Clay including fireclay, fine china clay and ball clay]³².
72. Lignite.
73. Lime, Lime stone, clinker & dolomite.
74. Linear alkyl benzene.

75. [Plastic granules, plastic powder and master batches]³³.
76. Stainless Steel sheets.
77. Knitting wool.
78. Processed meat, poultry & fish.
79. Processed or preserved vegetables & fruits.
80. Article made of rolled gold and imitation gold.
81. Cooked food including beverages other than liquor, served in, or supplied from, any – (a) hotel, (b) restaurant, (c) refreshment room, (d) club or (e) eating house.
82. [All processed fruits, vegetables including fruit jams, jelly, pickles, fruit squash, paste, fruit drinks and fruit juice whether in sealed containers or otherwise]³⁴.
83. Dextrose monohydrate or powder for food drink having dextrose monohydrate as major ingredient.
84. Handicrafts made out of any material including jute table mats, jute door mats, jute handicrafts, jute wall hangings, bidariware, handmade pottery items, hand made lamps, art works, dokra items, coconut shell articles, conch and shell articles, palm leave articles, papier-mâché articles, screwpine articles, straw articles, wood carvings and wood figure, wooden inlaid articles.
85. Maize products that is to say, - liquid glucose, dextrose, monohydrate, malto dextrine, glucose 'D', maize gluten, maize oil, hydrol corn steep liquor.
86. Paper envelopes whether printed or not, paper cups, pulp moulded products such as eggs tray and other paper products.
87. Tailoring materials, namely needles, scissors, hooks, buttons, zips, buckles, measuring tape and stick, collars and collar bones, horn buttons, indent hooks and eyes, jean buttons, knitting pins, long stitch kits, MS coated button / stars, zip fasteners, zippers, cuff links, crochet hooks.
88. Tea.
89. [xxx.]³⁵
- [90. Nuts, bolts, screws and fasteners.]³⁶
- [91. Medical equipments/devices and implants.]³⁷
- [92. Toys excluding electronics and electrical toys.]³⁸
- [93. Honey.]³⁹
- [94. Combs.]⁴⁰
- [95. Insulator]⁴¹
- [96. Cups/plates made of paper and plastics]⁴²
- [97. Buckets made of iron and steel, aluminium, plastic or other materials except precious materials]⁴³
- [98. Coal tar]⁴⁴
- [99. Oil seeds]⁴⁵
- [100. Kerosene lamp/lantern, petromax, glass chimney]⁴⁶
- [101. Tools and wear parts such as twist drills, taps, reamers, spanners, screwdrivers, files, cutting pliers, hammers, cutters, dies, buttons bits, tungsten, carbide wear parts, ceramic industrial wears parts]⁴⁷
- [102. Bed sheets, pillow, quilts and seat covers]⁴⁸
- [103. Optical goods that is to say spectacles, sunglasses, goggles, lenses and frames including attachments, parts and accessories thereof and lens care solution]⁴⁹
- [104. Cushion, mattress, pillows, seat cover and other articles made wholly or partly of artificial or synthetic resin or plastic foam or rubber foam including sheets of polyurethane Foam]⁵⁰
- [105. Kitchen wares including crockery, cutlery, non-stick wares, heat resistant cookware, casseroles, pressure cookers, pressure stoves, gas stoves]⁵¹
- [106. Plywood]⁵²

- [107. Hospital instruments, apparatus, appliances, tools and aids used in medical, surgical, dental, veterinary sciences or physiotherapy including electrical and electronic equipments and appliances; syringes and needles; operation theatre equipments; shadow bulbs and tubes, specially made operation and examination tables and cots and suction apparatus; stands, stretchers, trolleys dental chairs, laboratory equipments and glassware; stethoscopes, thermometers, lactometers, B.P. instruments, surgical cotton wool; enema cans, bed pans, kidney trays and such other hospital ware; surgical gloves, aprons, operation suits, rubber sheets, catheters, I.V. sets and the like; cervical collars, abdominal belts telonet paraffin gauze dressing, ultrasound jelly, pinchers (steel), medical oxygen, medical kits, medical disposable intravenous administration set, thermometer, mechanical nasal filters, instrument sterilizer, hospital wares, gypsum plaster of paris, bandage, fixed, partial dentures, enameled iron trays, and abasis]⁵³
108. [xxx]⁵⁴
- [109. Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts]⁵⁵
- [110. Dry fruits, nuts and kernel such as almond, walnut, cashew kernel other than those specified elsewhere in this schedule.]⁵⁶
- [111. Bulldozers, excavators, earthmovers, dumpers, dippers, pipe-layers, scrappers and the like, and parts and accessories thereof.]⁸⁶
- [112. (i) winding wires and strips; (ii) switches, selector switches, fuse-switches unit, above 5 amps.; (iii) contactors, auxiliary contactors, contact block; (iv) control gears and starters [including industrial motor starters]; (v) ammeter, KWH meter, voltmeter; (vi) insulating materials, insulator; (vii) jointing materials; (viii) circuit breakers, HRC fuse, thermostat; (ix) programmable logic controller, timers; (x) switch boards, panel boards, distribution boards, control panels, motor control centre, power control centre, bus duct, burner control cubicle, control desk, push button station, local control station, kiosk, feeder pillar, SMPS; (xi) electrical relays and single phasing preventer and timers; (xii) overhead transmission line materials including components, accessories and spare parts thereof [including earth spike, stay set, galvanized iron pin, isolators, lightning arrestors, pre-cast concrete pole (PCC pole) and cut-outs (fuse-unit)].]⁹⁶
113. [XXX]⁹⁷
114. [XXX]⁹⁸
115. [XXX]⁹⁹

PART ' D'

[LIST OF GOODS TAXABLE AT 13.5%]¹⁰⁵

1. Abrasives including grinding stones, abrasive sheets, wheels, sections, sand paper, emery paper, emery cloth, emery powder, emery paste, water paper and the like.
2. [xxx]⁵⁷ Rectified spirit, neutral spirit and denatured spirit.
3. Advertisement hoarding.
4. Aeroplanes and other aircrafts including helicopters and all kinds of parachutes, dirigibles, all kinds of gliders, all types of flying machines, aircrafts launching gear, parts and accessories thereof.
5. Air conditioning plants, air conditioners and other air conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments; (ii) Refrigeration plants, and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee coolers, walk-in-coolers; (iii) Cold storage plants and equipments including refrigeration materials like polystyrene and polyurethane foam materials used in refrigerators and cold storage equipments; (iv) Water cooler cum heater units; (v) Parts and accessories of items (i) to (iv) above.
6. Air purifiers, cupboard fresheners and deodorizers, whether odourless or with odour.
7. [xxx]⁵⁸
8. Apparatus for making coffee under pressure, commonly known as espresso.

9. Arms, ammunitions and explosives of all kinds including (i) rifles, revolvers, pistols and bayonets, truncheons and ammunition used therewith (ii) Hand grenades; (iii) Air guns, air rifles and pellets used therewith, (iv) gelatin sticks, RDX, gun powder, detonators caps, igniters, electric detonators, fuses and other blasting powder and the like.
10. Articles and other goods of aluminum, brass, bronze, copper, cadmium, lead and zinc other than specified in any other Schedule.
11. Articles made of ivory, horn, coconut shell, straw, bamboo, cane, rosewood, sandalwood and other woods other than those specifically included in any other entry in this schedule.
12. Asafoetida including compounded asafoetida.
13. Cement products including products in combination with other materials not elsewhere mentioned in this Schedule.
14. Asphaltic roofing.
15. Baking powder, bread improver, cake gel, vinegar, wheat gluten and edible gelatin used for confectionery and ice creams.
16. Batteries and parts thereof, dry cells, button cells, solar cells of all kinds, parts and accessories thereof including zinc calots and carbon rods.
17. [xxx]⁵⁹
18. Binoculars, monocular, opera glasses, optical telescope, astronomical instruments, microscopes, & optical lenses other than lenses for spectacles.
19. Blasting gun powder and other mechanical explosives.
20. Bleaching powder of all varieties and descriptions.
21. Boards such as planner boards, graph boards, writing cum projecting boards, while mark ceramic steel dry wipe boards.
22. [XXX]⁹¹.
23. Cables of all types, other than those specifically included in this schedule or in any other schedule.
24. Cement including white cement and their substitutes and cement concrete mixture.
25. Chinaware, porcelain ware and stoneware articles.
26. Cigar cases and cigarette cases, pipe holders, tobacco pipes, cigarette filters and hookah.
27. Cinematographic equipments, including video cameras, projectors, over-head projectors, enlargers, plates and cloth required for use therewith, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides, paper, paper boards required for use therewith.
28. Citronella oil.
29. Clip boards, clutch pencil, black lead, date stamps, dusters, index file clips, pokers, office files of all kinds, paper cutter, black board, black board dusters.
30. [xxx]⁶⁰
31. Coconut products (others than sweets and confectionery and those specifically included under any other item in this Schedule).
32. Coffee powder including french coffee and coffee drink.
33. [xxx]⁶¹
34. Computer cleaning kit.
35. Conduit pipes and its fittings.
36. Confectionery including toffee, chocolate and sweets of all kinds, ice-candy, ice-cake, ice-jelly, kulfi and frozen confectionery, frozen desert, chewing gum, bubble gum and the like.
37. [xxx]⁶²
38. Cosmetics and toilet articles that is to say, - Talcum powder, prickly heat powder, similar medicated body powder, shampoo of all varieties and forms, hair and body cleaning powder of all kinds, sandal wood oil, ramachom oil, cinnamon oil, perfumes, scents, snow and cream, eau de cologne, solid colognes, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles (not including talcum powder), complexion rouge, bleaching

agents, hair oil, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, eye liners, eye lashes and body deodorants.

39. [xxx]⁶³
40. Detergents whether cake, liquid or powder, toilet soap, washing soap, laundry brighteners, abir, blue, stain busters, stain removers and all kinds of cleaning powder and liquids.
41. Diesel locomotive and parts and accessories thereof.
42. Doors, windows, ventilators, partitions, stands, ladders, etc. made of any materials.
43. [xxx]⁶⁴
44. Duplicating machines, photo copying machines, reprographic copiers including roneo machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith.
45. Electric motor, spare parts and accessories.
46. Electrical domestic and commercial appliances including - food processors like mixer, grinder, ovens, frying pans, roti-maker, rice cooker, deep fat frier, curd maker; hot food cabinet, water heater including immersion heater, electric kettle, electric knife, cooking ranges, washing machine, dish washer, electric iron, electric hair drier, electric hair remover, shavers, electric time switches, mechanical timers, vacuum cleaner, water purifier, drier, coffee roasting appliances, floor polishers, massage apparatus, sharpeners, vending machines other than those specifically included under any other entry in this schedule or in any other schedule.
47. [XXX]⁹²
48. Electronic goods (i) electronic systems, instruments, apparatus and appliances including television, audio & video cassette tape recorder, compact disc writer, audio & video cassettes, audio & video magnetic tapes and CDs, video cassette players, automatic teller machines, music systems, amplifier, graphic equalizer, synthesizer, tuner, tape deck, record player, record changer, compact disc player, speaker, sales register; (ii) components, spare parts and accessories thereof including cathode ray tube, electronic wires, sleeves, casings, cappings, cables, switches, plugs, holders, jacks, connectors, chokes, starters, relays, fuses, head cleaners and lubricants of all kinds other than those specifically included in any other entry in this schedule or in any other schedule.
49. Electroplated nickel, chromium silver or german silver goods.
50. Empty gas cylinders, gas stove, bunnens and others accessories thereof.
51. Fax machines and their parts and accessories.
52. Fiberglass sheets and articles made of fiberglass other than those specifically included in this schedule or in any other schedule.
53. Fire fighting equipments and devices.
54. Fire works including coloured matches.
55. [XXX]⁹³.
56. Floor coverings, that is to say, (i) carpets, durries, druggets, kalins, galichas, carpetry and rugs whether tufted, piled or otherwise whether made from cotton, silk, synthetic or other fibres, whether machine made, handmade or made on handlooms but excluding jute carpets, coir carpets or mattings, handmade or handloom made woven durries and jamakkalams; (ii) Laminated, impregnated or coated matting materials such as linoleum including PVC (vinyl) materials.
57. [xxx]⁶⁵
58. [xxx]⁶⁶
59. [xxx]⁶⁷
60. Fruit oils like - grape oil, orange oil, lemon oil, lime oil, carrot oil etc (ii) Leaves oil such as mint oil, curry leaf oil etc.
61. Fur, skins with fur, and articles made of fur, skin and leather.
62. 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.

63. Furniture made from any material whether sold in assembled or unassembled form and ready to assemble, and parts thereof. Explanation:- Slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item.
64. Garden and beach umbrellas and parts thereof.
65. [XXX]⁹⁴.
66. Glycerin.
67. Hair - (i) Human hair; (ii) Wigs.
68. Handlooms Machinery and parts and accessories thereof.
69. Helmets.
70. Hollow polyester fibre.
71. [xxx]⁶⁸
72. Instant tea and instant coffee.
73. Insulated flexible air ducts made of PVC or other materials.
74. Internal combustion engine, marine engine, diesel engine, oil engine, generators, their spare parts, other than those specifically mentioned in this Schedule.
75. Ivory, rosewood and sandalwood articles.
76. Jute-cum-polypropylene coverings.
77. Key chains and key holders.
78. [xxx]⁶⁹
79. [xxx]⁷⁰
80. Laminated board or sheet of all varieties and descriptions including expanded polystyrene of all kinds of mica, sunmica, formica, decolam etc.
81. Leather goods.
82. Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam.
83. Light roofing sheets (obtained by immersing paper mat in bitumen).
84. Lighters of all kinds including spark lighters.
85. Locks, padlocks and keys (all kinds).
86. Low sulphur heavy stock (LSHS).
87. Machinery of all kinds (other than those specifically mentioned elsewhere) worked by (i) Electricity (ii) Nuclear power (iii) Hydro-dynamic and steam power (iv) Diesel or petrol (v) Furnace oil (vi) Kerosene (vii) Coal including coke and charcoal (viii) Any other form of fuel or power (excluding human or animal labour) (ix) Parts and accessories of machineries and tools used with the machineries mentioned in sub-items (i) and (iii) above.
88. Measuring devices such as (i) vernier caliper, screw gauge, depth gauge, coating thickness gauge, dial indicator, outside micro meter, mitutoya cylinder gauge, precision thread rick gauge, precision ply gauge, colour comparator, water meters, gas meters, industrial thermometers, parts and accessories thereof; (ii) (iii) weighing machines of all kinds including platform scales, weigh bridges, counter scales, spring balances, weighing scales and balances, parts and accessories of such machines and weights used therewith (iv) dipping measures, metric pouring measures, conical measures, cylindrical measures (v) meter scales, measuring tapes, steel yards and survey chains.
89. Meat, poultry, fish, sea food, egg, fruits and vegetables preserved and sold in airtight containers.
90. Mercury.
91. [xxx]⁷¹.
92. Metallic products other than those specified elsewhere in this schedule or in any other schedule.
93. Metal, alloys, metal powders including metal pastes of all types and grades and metal scraps other than those falling under 'declared goods'.

94. Micro cellular rubber.
95. Milk products including, condensed milk, ghee, cheese, butter, butter oil, ice creams, margarine sold in bottled, canned or packed.
96. Mosquito repellents including electric or electronic mosquito repellents, gadgets and insect repellents, devices and parts and accessories thereof.
97. Motor vehicle, chassis of motor vehicles, motor cycles, motor combinations, motor scooter, mopeds, motorettes, three wheelers, motor vessels, motor engine, trailers, motor bodies built on chassis on motor vehicles and bodies built on motor vessels, components, spare parts and accessories thereof.
98. Motor, operated electrically or otherwise, and pump operated with or without motor, including spare parts, components and accessories of such motor and pump.
99. Musical instruments, electrical and electronic.
100. Non-alcoholic beverages and their powders, concentrates and tablets including (i) aerated water, soda water, mineral water, water sold in sealed containers or pouches, (ii) fruit juice, fruit concentrate, fruit squash, fruit syrup and fruit cordial, (iii) soft drinks, (iv) health drinks of all varieties, (v) other non-alcoholic beverages; not falling under any other entry in this schedule or in any other schedule.
101. Office machines, equipments and apparatuses including franking, address-printing, tabulating, cash registering, cheque writing, accounting, statistical, indexing, punching machines, stapler machines, card punching and paper shredding machines and apparatuses; paper pins, pen stands, pencil lead, pencil sharpeners, permanent markers, refill leads, stamp racks, stapler pins, rulers of all kinds, gulli pins and pin studs.
102. [xxx]⁷²
103. [XXX]⁹⁵
104. Pan masala, pan chutney, scented supari and the like.
105. Perambulator including push chair for babies, and spare parts, accessories and components thereof.
106. Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, films including x-ray films and film packs and plates, x-ray machine, scanners, medical imaging equipments, chemicals used in the photographic development and printing process, paper and cloth, photo albums, stamp album, photo frames, photo mounts and other parts and accessories required for use therewith.
107. Plaster of paris.
108. Articles made from all kinds and all forms of plastic including articles made of polythene, polyvinyl chloride, poly propylene, polyesterene and the like materials, but excluding those specified in any other schedule.
109. Playing cards of every description.
110. [xxx]⁷³ Laminated and decorative sheets veneer plywood, hard board, particle board, block board, insulation board, laminated board, batten board, hard or soft wall ceiling, floor boards, and similar boards of wood, of all kinds, whether or not containing any material other than wood; (ii) All other non-soft boards or insulating material made of any other material other than wood.
111. Pollution control equipments, namely:- (i) Water pollution control equipments — Coarse screen / micro screen (stainless steel / mild steel), Rotary screen / comminutor (stainless steel / detritor), Racker arms, weirs, paddles, motor with reduction gear arrangements intended for clarifiers for liquid waste treatment, surface aerators / floating aerators and accessories, diffuses of all types for supply of air, in liquid waste treatment, radial arms and accessories for trickling filters, demineraliser for effluent treatment, synthetic packing media for trickling filters, packed bed columns / towers for effluent treatment, headers and laterals with accessories for trickling filters, digestors, gas meters and electrical heaters for digestors, gas holding tanks for digestors, Pollution control equipments - (ii) instrumentation — B Oc incubator, C Oc apparatus, ion analyser; (iii) Air pollution control equipment — filters (fabric filters, bag filters, vacuum filters), electrostatic precipitators, cyclones, wets.

112. Power driven pumps for liquids and liquid elevators whether or not fitted with a measuring device excluding centrifugal pumps, monoblock pump sets, submersible pumps and parts and accessories which are actually adapted for use with pumps and valves.
113. Power factors and shunt capacitors of all kinds.
114. Rail coaches, wagons and parts and accessories thereof.
115. Rain coat, tarpaulin and products of waterproof cloth, rexine and PVC cloth.
116. [xxx]⁷⁴.
117. Rough synthetic gem boules.
118. Rubber products, synthetic rubber products and products of mixture of rubber and synthetic rubber including tread rubber not mentioned elsewhere.
119. Sanitary towels, sanitary napkins, beltless napkins and tampons.
120. Scientific instruments and lab equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments, and mechanical instruments.
121. Shaving set, safety razor, razor blades, razor cartridge, shaving brush, shaving cream, shaving soap, after shave lotion and hair comb.
122. Shoe polish including shoe wax, cream and whitener.
123. Silverware.
124. Sound transmitting equipments including loudspeakers, dictaphones, amplifiers and similar apparatus for recording and reproducing sound and spare parts and accessories thereof.
125. Articles, equipments for gymnastics and health fitness equipments.
126. Supplemental diet products in the form of pills, powder, capsules.
127. Stainless steel products.
128. Strong room or vault doors and ventilators, armored or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffer, safe deposit lockers and locker cabinets.
129. Studio backgrounds including lighting control reflectors, tri-reflector, modifiers, backgrounds, curtains backgrounds, etc.
130. Suit cases, brief cases, attache cases, dispatch cases, trunks, purses, hand bags, vanity bags, vanity cases and vanity boxes.
131. Synthetic gems.
132. [xxx]⁷⁵
133. Tanning barks.
134. Telecommunication apparatus and ribbons used therewith not falling under any other entry in this Schedule or in any other schedule.
135. [xxx]⁷⁶
136. [xxx]⁷⁷
137. Tooth paste, tooth powder (whether medicated or not), tooth brush and other dentifrices, mouth washes and deodorants.
138. Torch light and bulbs.
139. [xxx]⁷⁸ Electrical and electronic toys.
140. Transport equipments other than those specifically mentioned in this schedule.
141. Typewriters, typewriter ribbon used therewith, whether or not in spools, correction fluids and spare parts.
142. Tyres and tubes other than those for bicycles, tri-cycles, cycle rickshaws and wheel-chairs; flaps.
143. Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice buckets or boxes, tins and receptacles to keep food or beverages or other articles, hot or cold and components and accessories thereof.

144. Vegetable, mineral and other preparations, tonics, food supplements, appetizers, dietical foods and all other preparations for human consumption in liquid, pill, powder forms, whether prepared according to pharmacopial standards or otherwise, other than those specified elsewhere in this schedule.
145. Vinegar.
145. Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical-timers, time-records, auto print time punching clocks, time-registers, instrument panel clocks of all kinds including all such electronic devices, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps.
146. Distilled water, [xxx]⁷⁹ ionic water, battery water, de-mineralised water.
147. Water filter of all varieties and descriptions.
148. Water proofing, damp proofing and weather proofing compounds.
149. [xxx]⁸⁰
150. Welding rods.
151. Wireless reception instruments and apparatus, transistor radio, radio, radiograms and transistors and components thereof including all electrical valves, accumulators, amplifiers and loud speakers which are used exclusively in such instruments and apparatus.
152. Fresh, dried, compressed, extract-paste or powder yeast.
153. Items not listed elsewhere.
- [154. Biscuits (Branded)]⁸¹
- [155. Tobacco products including cigarettes, cigars, cigarillos.]⁸²
- [156. Floor and wall tiles of all varieties (i) Ceramic tiles, glazed floor, roofing and wall tiles; (ii) Cuddappah stone slabs and shahabad stone slabs; (iii) (a) Granite blocks (rough or raw); (b) Polished granite slabs, including tomb stones, monument slab and head stone; (iv) Black stone, kota stone or any other natural stone, (v) Marbles, that is to say, - (a) Marble boulders or lumps, (b) Marble slabs (c) Marble chips (d) Marble dusts (e) marble floor tiles and wall tiles (f) Other articles made of marbles (vi) Mosaic tiles, chips and powder.]¹⁰⁰
- [157. Glass and glassware other than those specified elsewhere in this schedule or in any other schedule.]¹⁰¹
- [158. Paints, lacquers, polishes and enamels not otherwise specified in this schedule, including powder paints, stiff paste paints and liquid paints; (ii) Colours (iii) Pigments, including water pigments and leather finishes; (iv) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints; (v) Varnishes, french polish, bituminous and coal-tar blacks; (vi) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms; (vii) Turpentine oil, bale-oil, white oil; (viii) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil; (ix) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing preparations for facades, indoor walls, false ceiling or the like; (x) Primers of all kinds (xi) All other.]¹⁰²
- [159. All other electrical goods not specified in entry 112 of Part 'C' of Schedule II.]¹⁰³

PART 'E' ⁸³

Goods sold by Canteen Store Department (CSD) run by Army, Assam Rifles, Para Military Forces and Project Pushpak stationed in the State of Mizoram shall be taxable at rates mentioned against each.

<u>Sl. No.</u>	<u>Name of Goods</u>	<u>Rate</u>
1.	I.M.F.L.	12.5%
2.	Any other goods other than goods exempted under Schedule - I	4%

Conditions : *The rates of tax shall be applicable to the goods sold by the canteens exclusively to the members of the Armed Forces, Assam Rifles, Para Military Forces and Project Pushpak.*

Explanation : *For the purpose of this clause, the expression 'members of Armed Forces, Assam Rifles, Para Military Forces and Pushpak' shall include ex-service personnel and war-widows identified as such by the Ministry of Defence/Army, Navy and Air Forces Headquarters or their subordinate Offices.*

[SCHEDULE – III]¹⁰⁶
(See sub-section(2) of section 11)

Sl. No	Description	Rate of Tax
1.	All kinds of Works Contract	13.5%

SCHEDULE – III A
(See sub-section(2) of section 11)
Percentage of deduction under sec. 8(2)(c)

Sl. No.	Description of works contract	Percentage of deduction under sec. 8(2)(c)
1.	Fabrication and installation of plants and machinery	30%
2.	Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlins, etc.	30%
3.	Fabrication and installation of cranes and hoists	30%
4.	Fabrication and installation of elevators (lifts) and escalators	30%
5.	Fabrication and installation of rolling shutters and collapsible gates	30%
6.	Civil works like construction of building, bridges, road, rail roads, etc.	30%
7.	Installation of doors, door frames, windows, window frames and grills	30%
8.	Supplying and fixing of tiles slabs, stones and sheets	30%
	(i) Supplying and fixing of mosaic tiles	30%
	(ii) Supplying and fixing of marble slab polished granite stone and tiles (other than mosaic tiles)	30%
	(iii) Supply and fixing of slabs, stones and sheets other than those specified at items (i) and (ii) above	30%
9.	Supplying and installation of air-conditioning equipment including deep freezers, cold storage plants, humidification plants and dehumidifiers	30%
10.	Supplying and installation of air-conditioner and air-coolers	30%
11.	Supplying and fitting of electrical goods, supply and installation of electrical equipment including transformers	30%
12.	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration	30%
13.	Sanitary fitting for plumbing for drainage including supply of materials thereof	30%
14.	Painting and polishing including supply of painting and polishing materials	30%
15.	Construction of bodies of motor vehicles and construction of trailers.	30%
16.	Providing and laying of pipes for purposes other than those specified in serial number 13 of this schedule.	30%
17.	(i) Providing and laying pipes (other than steel pipes) for purposes other than those specified in serial number 13 of this Schedule.	30%

(ii)	Providing and laying of steel pipes for purposes other than those specified in serial number 13 of this Schedule.	30%
(iii)	Providing and boarding, drilling and fitting of all types of pipes.	30%
18.	Programming and providing of computer software.	30%
19.	Fabrication, testing and reconditioning of metallic gas cylinders.	30%
20.	Tyre retreading.	30%
21.	Processing and supplying of photograph, photo prints, photo negatives (including photographing with camera, x-ray and other scanning materials.	15%
22.	Supplying and installation of electronic instruments, equipment, apparatus, appliances and devices.	30%
23.	Supplying and installation of firefighting equipment and devices.	15%
24.	Electroplating and anodizing.	30%
25.	Lamination, rubberisation, coating and similar process.	30%
26.	Printing and block making.	30%
27.	Supply and erection of weighing machines and weigh bridges.	30%
28.	Dyeing and printing textiles.	30%
29.	Construction of tankers on motor vehicles, chassis.	30%
30.	Supply and fixing of door and window curtains including Venetian blinds and nets.	30%
31.	Other works contracts not covered by serial number 1 to 30.	30%

Note:

- 1) **Sub-section (2) of section 11** – The tax payable by a dealer on his taxable contractual transfer price, shall be levied at the rate as specified in Schedule III.
- 2) **Section 8 (2) (c)** – Labour and non-material cost incurred by the dealer in the execution of works contract or where no such record relating to cost of labour and non-materials are available after deducting such percentage of the turnover of the dealer as specified under column 3 of Schedule-III.
- 3) Rate of tax in Schedule IIIA of this notification shall not apply to the contract works for which deeds of agreement for execution of the works have been signed by the parties involved prior to this notification.

ANNEXURE - I

LIST OF INFORMATION AND TECHNOLOGY PRODUCTS

HSN Code	DESCRIPTION OF ITEMS
84.69	Word Processing Machines and Electronic Typewrites.
84.70	Electronic Calculators
84.71	Computer System and peripherals, Electronic Diaries.
84.73	Parts and Accessories of HSN 84.69, 84.70 and 84.71 for items listed above.
85.01	DC Micromotors/Stepper motors of and output not exceeding 37.5.Watts.
85.03	Parts of HSN 85.01 for items listed above.
85.04	Uninterrupted Power Supplies (UPS) and their parts.
85.05	Permanent magnets and article intended to become permanent magnets (Ferrites)

85.17	Electrical Apparatus for line telephone or line telegraphy including line telephone sets with codeless handsets and telecommunication apparatus for carries current line system or for digital line system; Videophones.
85.18	Microphones, Multimedia Speakers, headphones, Earphones and Combines Microphone/Speaker sets and their parts.
85.20	Telephone answering machines.
85.22	Parts of telephone answering machines.
85.23	Prepare unrecorded media for sound recording or similar recording of other phenomena.
85.24	I.T. Software on any media.
85.25	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras.
85.27	Radio Communication receivers, Radio pagers.
85.29	(i) Aerials, antennas and their parts. (ii) Parts of items at 85.25 and 85.27 listed above.
85.21	LCD Panels, LED Panels and parts thereof.
85.32	Electrical capacitors, fixed, variable or adjustable (Pre-set) any parts thereof.
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.
85.34	Printed circuits.
85.36	Switches, Connectors, and relays for upto 5 Amps at voltage not exceeding 250 volts, Electronic fuses.
85.40	Data/Graphic Display tubes, other than TV Picture tubes and parts thereof.
85.41	Diodes, transistors and similar semi-conductor devices; Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled I modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals.
85.42	Electronics Integrated Circuits and Micro-assemblies.
85.43	Signal generators and parts thereof.
85.44	Optical fibre cable.
90.01	Optical fibre and optical fibre bundles and cables.
90.13	Liquid Crystal Devices, Flat panel display device and parts thereof.
90.30	Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Network & Logic analyzer and signal analyzer.

ANNEXURE - II

INDUSTRIAL INPUTS

Sl. No.	Commodity
1.	Animal (including fish) fats, oils, crude, refined or purified
2.	Glycerol, crude, glycerol waters and glycerol lyes
3.	Vegetable waxes(other than triglycerides), bees wax, other insect waxes and supermaceti, whether or not refined or coloured.
4.	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vaccum or in inert gas.
5.	Liquid glucose (non-medicinal).
6.	Denatured ethyl alcohol of any strength
7.	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20%
8.	Copper ores and concentrates
9.	Nickel ores and concentrates

10. Cobalt ores and concentrates
11. Aluminium ores and concentrates
12. Lead ores and concentrates
13. Zinc ores and concentrates
14. Tin ores and concentrates
15. Chromium ores and concentrates
16. Tungsten ores and concentrates
17. Uranium or thorium ores and concentrates
18. Molybdenum ores and concentrates
19. Titanium ores and concentrates
20. Niobium, tantalum, vanadium or zirconium ores and concentrates
21. Precious metal ores and concentrates
22. Other ores and concentrates
23. Granulated slag (slag sand) from mfg. off iron or steel
24. Benzole
25. Toluole
26. Xylole
27. Napthalene
28. Phenols
29. Creosole oils
30. Normal Paraffin
31. Butadine
32. Bitumen
33. Flurine, chlorine, bromine and iodine.
34. Sulphur, sublimed or precipitated, colloidal sulphur
35. Carbon (carbon blacks & other forms of carbon not elsewhere specified or included)
36. Hydrogen, rare gases & other non-metals.
37. Alkali or alkaline earth metals, rare earth metals, scandium and yttrium, whether or not intermixed or inter alloyd, mercury.
38. Hydrogen chloride (hydrochloric acid), chlorosulphuric acid.
39. Sulphuric acid and anhydrides thereof Oleum
40. Nitric acid, sulphonitric acids
41. Diphosphorous penataoxide, phosphoric acid and polyphosphoric acids.
42. Oxides of boron, boric acids
43. Halides and halide oxides of non-metals
44. Sulphides of non-metals, commercial phosphorus trisulphide.
45. Ammonia, anhydrous or acueous solution.
46. Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash) peroxides of sodium or potassium.
47. Hydroxide and peroxide of magnesium, oxides, hydroxides and peroxides of strontium or barium.
48. Aluminium hydroxide
49. Chromium oxides and hydroxides.
50. Manganese oxides.
51. Iron oxides and hydroxides
52. Cobalt oxides and hydroxides commercial cobalt oxides.
53. Titanium oxides.

54. Hydrazine & hydroxylamine and their inorganic salts other inorganic bases, other metal oxides, hydroxides and peroxides.
55. Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.
56. Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides iodides and iodide oxides.
57. Chlorates and perchlorates, Bromates and Perbromates, iodates and periodates.
58. Sulphides, Polysulphides.
59. Dithionites and sulfoxylates.
60. Sulphites, thiosulphates
61. Copper sulphate
62. Nitrites, nitrates
63. Phosphinates (hypophosphites), phosphonates (phosphites) and polyphosphates.
64. Carbonates, peroxocarbonates(percarbonates), commercial ammonium carbonates containing ammonium carbamate.
65. Cyanides, cyanide oxides and complex cyanides.
66. Fulminates, cyanates and thiocyanates.
67. Borates, peroxoborates(perborates)
68. Sodium dichromate.
69. Potassium dichromate.
70. Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) & compounds.
71. Isotopes other than those of heading No.28.44 and compounds, inorganic or organic of such isotopes..
72. Compounds, inorganic or organic of rare earth metals, of yttrium or of scandium or of mixtures of these metals.
73. Phosphides, whether or not chemically defined excluding ferrophosphorus.
74. Calcium carbides.
75. Ethylene, Propylene.
76. Cyclic Hydrocarbons.
77. Halogenated derivatives of Hydrocarbons.
78. Sulphonated, nitrated or nitrosated derivatives of hydrocarbons whether or not halogenated.
79. Methanol
80. Di-Ethylene Glycol, Mono-Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.
81. Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
82. Halogenated, sulphonated nitrated or nitrosated derivatives of phenols or phenol-alcohols.
83. Ethers, ether-alcohols peroxides, ether-peroxides, ketone peroxides (whether or not chemically defined) & their halogenated..
84. Epoxides, epoxyalcohols, epoxyphenols & epoxyethers, with a three-membered ring and their halogenated sulphonated.
85. Ethylene Oxide
86. Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated nitrosated.
87. Aldehydes whether or not with other oxygen function, cyclic polymers of aldehydes, paraformaldehyde.
88. Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No.29.12

89. Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated
90. Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids.
91. Polycarboxylic acids, their anhydrides, halides, peroxides and perkoxyacids, their halogenated, sulphonated, nitrated.derivities.
92. Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacid, their halogenated..
93. Phosphoric ester and their salts, including lactophosphates, their halogenated, sulphonated, nitrated or nitrosated derivatives.
94. Esters of other inorganic acids (excluding easter of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated.
95. Amine-function compounds.
96. Oxygen - function amino-compounds.
97. Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipids.
98. Carboxamide-function compounds, amide-function compounds of carbonic acid.
99. Carboxamide-function compounds including saccharin and its salts and imine function compounds.
100. Nitrile-function compounds.
101. Diazo-, Azo- or azoxy-compounds.
102. Organic derivatives of hydrazine or of hydroxylamine.
103. Organo-sulphur compounds.
104. Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic acid and their derivatives.
105. Heterocyclic compounds with oxygen heteroatom(s) only.
106. Heterocyclic compounds with nitrogen heteroatom(s) only.
107. Nucleic acids and their salts, other heterocyclic compounds.
108. Sulphonamides.
109. Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
110. Vegetable alkaloids,natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
111. Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives.
112. Synthetic organic tanning substances, inorganic tanning substances, tanning preparations, whether or not containing natural.
113. Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black)as specified in Note 2.
114. Synthetic organic colouring matter whether or not chemically denined, preparations based on synthetic organic colouring.Note 2
115. Colour lakes preparation based on colour lakes as specified in Note 3 of Chapter 32.
116. Glass frit and other glass in the form of powder, granules or flakes.
117. Prepared driers.
118. Printing ink whether concentrated or solid.
119. Casein, Caseinates and other case in derivatives, casein glues..
120. Enzymes, Prepared enzymes not elsewhere specified or included.
121. Artificial graphite, colloidal or semi-colloidal graphite, preparations based on graphite or other carbon in the form of pastes.
122. Activated carbon, activated natural mineral products, animal black, including spend animal black.

123. Residual lyes from mfg. Of wood pulp whether or not concentrated, desugared or chemically treated, including lignin sulphonate
124. Rosin and resin acids and derivatives, thereof, rosin spirit and rosin oils, run gums.
125. Wood tar, wood tar oils wood creosote, wood naphtha, vegetable pitch, brewere pitch and similar preparation based on resin acid.
126. Finishing agents, dye carriers to accelerate the dyeing or fixing of due-staffs and other products & preparations, textile, papers.
127. Prepared rubber accelerators, compound plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising.
128. Reducers and blanket wash/roller wash used in the printing industry.
129. Reaction initiators, reaction accelerators and catalytic preparations not elsewhere specified or included.
130. Mixed alkylbenzenes & mixed alkylnaphthalenes, other those of heading No.27.07 or 29.02.
131. Chemical elements doped for use in electronics in the form of discs. wafers or similar forms,chemical compounds doped for use
132. Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols.
133. Retarders used in the printing industry.
134. LLDPE/LDPE
135. HDPE
136. Polymers of propylene in primary forms.
137. PVC
138. Acrylic polymers in primary forms
139. Polyacetals, other polyethers and epoxide resin, in primary forms, polycarbonates, alkyd resins, polyalkylesters & polyesters.
140. Polyethylene Terephthalate chips
141. Polyamides in primary forms
142. Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms
143. Silicons in primary forms
144. Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products in Note 3
145. Cellulose and its chemical derivatives & cellulose ethers, not elsewhere specified in primary forms
146. Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemicals)
147. Ion-exchangers based on polymers, of heading Nos.39.01 or 49.13in primary forms
148. Self-adhesive plates, sheets, film, strip of plastics whether or not in rolls.
149. Flexible plain films.
150. Articles for packing of goods of plastics,namely boxes, cases, crates, containers, carboy, bottles, jerry cans & stoppers, lids, caps.
151. Natural rubber, balata, gutta percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips
152. Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strips, mixtures of any products.
153. Reclaimed rubber, in primary forms or in plates, sheets or strips.
154. Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than unvulcanised rubber.No.40.06
155. Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp & pulps of other fibrous cellulosic materials.

156. Cartons, Boxes (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags, packing container
157. Paper printed labels, paperboard printed labels.
158. Paper self-adhesive tape and printed wrappers used for packing.
159. Partially oriented yarn, polyester texturised yarn and waste thereof.
160. Polyester Staple Fibre & Polyester Staple Fibre Fill.
161. Polyester Staple Fibre waste.
162. Sacks and bags, of a kind used for packing of goods of jute, or of other textile bast fibres of heading No.53.03.
163. Carboys, bottles, jars, phials of glass, of a kind used for the packing goods, stoppers, lids and other closures, of glass.
164. Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, seals.

End Note :

1. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
2. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
3. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
4. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
5. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
6. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
7. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
8. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
9. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
10. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
11. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
12. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
13. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
14. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
15. Added by Notification No. J - 19011/2/05-TAX dt. 16.4.2007 w.e.f. 1.5.2007.
- *. Added by Notification No. J - 19012/1/2005-TAX dt. 17.4.2006 w.e.f. 17.4.2006.
16. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
17. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
18. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
19. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
20. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
21. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
22. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
23. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
24. Amended by Notification No. J - 19011/2/05-TAX dt. 16.4.2007 w.e.f. 1.5.2007.
25. Deleted by Notification No. J - 19011/2/05-TAX dt. 16.4.2007 w.e.f. 1.5.2007.
26. Deleted by Notification No. J - 19011/2/05-TAX dt. 16.4.2007 w.e.f. 1.4.2005.
27. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
28. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
29. Deleted by Notification No. J - 19011/2/05-TAX dt. 16.4.2007 w.e.f. 1.5.2005.
30. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
31. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
32. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
33. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
34. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
35. Deleted by Notification No. J - 19011/2/2005-TAX dt. 16.4.2007 w.e.f. 1.5.2007.
- 36-48. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
- 49-53. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
54. Deleted by Notification No. J - 19011/2/05-TAX dt. 16.4.2007 w.e.f. 1.10.2005.
55. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
56. Added by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
57. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
58. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
59. Deleted by Notification No. J - 19011/2/2005-TAX dt. 16.4.2007 w.e.f. 1.10.2005.
60. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
61. Deleted by Notification No. J - 19011/2/2005-TAX dt. 16.4.2007 w.e.f. 1.10.2005.
62. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
63. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
64. Deleted by Notification No. J - 19011/2/2005-TAX dt. 16.4.2007 w.e.f. 1.10.2005.
65. Deleted by Notification No. J - 19011/2/05-TAX dt. 16.4.2005 w.e.f. 1.10.2005.
66. Deleted by Notification No. J - 19011/2/05-TAX dt. 16.4.2005 w.e.f. 1.10.2005.
67. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
68. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
69. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
70. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
71. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.

72. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
73. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
74. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
75. Deleted by Notification No. J - 19011/2/2005-TAX dt. 16.4.2007 w.e.f. 1.4.2005.
76. Deleted by Notification No. J - 19011/2/2005-TAX dt. 16.4.2007 w.e.f. 1.4.2005.
77. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
78. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
79. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
80. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
81. Added by Notification No. J - 19011/2/2005-TAX dt. 16.4.2007 w.e.f. 1.5.2007.
82. Added by Notification No. J - 19011/2/2005-TAX dt. 16.4.2007 w.e.f. 1.5.2007.
83. Added by Notification No. J - 19011/2/2005-TAX dt. 23.8.2007 w.e.f. 1.9.2007.
84. Deleted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
85. Substituted by Notification No. J - 19011/2/05-TAX dt. 21.9.2005 w.e.f. 1.10.2005.
- 86-90. Added by Notification No. J-19011/2/05-TAX dt. 26.2.2008 w.e.f. 26.2.2008.
- 91-95. Deleted by Notification No. J-19011/2/05-TAX dt. 26.2.2008 w.e.f. 26.2.2008.

96. Substituted by Notification No. J.11020/1/2005-TAX dt. 9.12.11 w.e.f. 1.1.2012
97. Deleted by Notification No. J.11020/1/2005-TAX dt. 9.12.11 w.e.f. 1.1.2012
98. Deleted by Notification No. J.11020/1/2005-TAX dt. 9.12.11 w.e.f. 1.1.2012
99. Deleted by Notification No. J.11020/1/2005-TAX dt. 9.12.11 w.e.f. 1.1.2012
100. Added by Notification No. J.11020/1/2005-TAX dt. 9.12.11 w.e.f. 1.1.2012
101. Added by Notification No. J.11020/1/2005-TAX dt. 9.12.11 w.e.f. 1.1.2012
102. Added by Notification No. J.11020/1/2005-TAX dt. 9.12.11 w.e.f. 1.1.2012
103. Added by Notification No. J.11020/1/2005-TAX dt. 9.12.11 w.e.f. 1.1.2012
104. Amended by Notification No. J.11020/1/2005-TAX dt. 9.12.11 w.e.f. 1.1.2012
105. Amended by Notification No. J.11020/1/2005-TAX dt. 9.12.11 w.e.f. 1.1.2012
106. Amended by Notification No. J.11020/1/2005-TAX dt. 9.12.11 w.e.f. 1.1.2012