

THE FIRST SCHEDULE TO DELHI VAT

(See section 6)

List of Exempted Commodities

Sl. No.	COMMODITY
¹ 1	Manually operated or animal driven agricultural implements, their spare parts, components and accessories.
² 2	Aids and implements used by handicapped persons, that is to say, (i) Orthopaedic or fracture appliances (ii) Artificial joints and Artificial parts of the body (iii) Frequency modulated hearing aid system used for hearing by handicapped persons (iv) Parts and accessories of hearing aids (v) Wheel chairs for invalids, whether or not mechanically propelled (including motorized) and their parts and accessories (vi) Braille typewriters whether electric or non electric (vii) Braille Paper
³ 3	Aquatic feed, poultry feed and cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake.
4	Betel leaves.
⁴ 5	Books, periodicals and journals including maps, charts and globes.
6	Charakha, Ambar Charakha, handlooms and handloom fabrics and Gandhi Topi.
7	Charcoal.

¹ Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(i)/2393, dated 8th August, 2005 w.c.f. 8th August, 2005 for the words "Agricultural implements manually operated or animal driven".

² Substituted vide Notification No. F.3(77)/Fin.(T&E)/2005-06/1424-1433 kha dated 14th March, 2006 w.c.f. 14th March, 2006 for the words "Aids and implements used by handicapped persons".

³ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005 w.c.f. 11th May, 2005 for the words "Aquatic feed, poultry feed and cattle feed including grass, hay and straw".

⁴ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005 w.c.f. 11th May, 2005 for the words "Books, Periodicals, Newspapers and Maps".

THE FIRST SCHEDULE TO DELHI VAT

(See section 6) List of Exempted Commodities Sl. No. COMMODITY

11 Manually operated or animal driven agricultural implements, their

spare parts, components and accessories. 22 Aids and implements used by handicapped persons, that is to say,

(i) Orthopaedic or fracture appliances (ii) Artificial joints and Artificial parts of the body (iii) Frequency modulated hearing aid system used for hearing

by handicapped persons (iv) Parts and accessories of hearing aids (v) Wheel chairs for invalids, whether or not mechanically propelled (including motorized) and their parts and accessories (vi) Braille typewriters whether electric or non electric (vii) Braille Paper 33 Aquatic feed, poultry feed and cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake. 4 Betel leaves. 45 Books, periodicals and journals including maps, charts and globes. 6 Charakha, Ambar Charakha, handlooms and handloom fabrics and

Gandhi Topi. 7 Charcoal.

1

Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(i)/2393, dated 8th August, 2005 w.e.f. 8th August, 2005 for the words "Agricultural implements manually operated or animal driven.". 2 Substituted vide Notification No. F.3(77)/Fin.(T&E)/2005-06/1424-1433 kha dated 14th March, 2006

w.e.f. 14th March, 2006 for the words "Aids and implements used by handicapped persons". 3 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Aquatic feed, poultry feed and cattle feed including grass, hay and straw". 4 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005 w.e.f. 11th

May, 2005 for the words "Books, Periodicals, Newspapers and Maps".

1

Sl. No.	COMMODITY
8	Coarse grains other than paddy, rice and wheat.
9	Condoms and Contraceptives.
¹ 10	Cotton and silk yarn in hank and cone.
11	Curd, Lussi, butter milk and separated milk.
12	Earthen pot.
13	Electricity energy.
² 14	Fire wood except casurina and eucalyptus timber.
³ 15	Fish net, fish fabrics & fish seeds, prawn/shrimp seeds.
16	Fresh milk and pasteurized milk.
17	Fresh plants, saplings and fresh flowers.
18	Fresh vegetables and fruits.
19	Garlic and ginger.
⁴ 20	All bangles except those made of precious metals.
⁵ 21	Blood including blood components
22	Indigenous handmade musical instruments.
23	<i>Kumkum, bindi alta and sindur.</i>
24	Meat, fish, prawn and other aquatic products when not cured or frozen; poultry, eggs and livestock and animal hair.
25	National Flag.
26	Organic manure.
27	Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, post card etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose in book form.
28	Raw wool.

¹ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Cotton and silk yarn in hank".

² Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Firewood".

³ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Fishnet and fishnet fabrics".

⁴ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Bangles made of shell, glass, lac or plastic".

⁵ Substituted vide Notification No. F.3(77)/Fin.(T&E)/2005-06/1424-1433 kha dated 14th March, 2006 w.e.f. 14th March, 2006 for the words "Human blood and blood plasma".

Sl. No. COMMODITY

8 Coarse grains other than paddy, rice and wheat. 9 Condoms and Contraceptives. 110 Cotton and silk yarn in hank and cone. 11 Curd, Lussi, butter milk and separated milk. 12 Earthen pot. 13 Electricity energy. 214 Fire wood except casurina and eucalyptus timber. 315 Fish net, fish fabrics & fish seeds, prawn/shrimp seeds. 16 Fresh milk and pasteurized milk. 17 Fresh plants, saplings and fresh flowers. 18 Fresh vegetables and fruits. 19 Garlic and ginger. 420 All bangles except those made of precious metals. 521 Blood including blood components 22 Indigenous handmade musical instruments. 23 Kumkum, bindi alta and sindur. 24 Meat, fish, prawn and other aquatic products when not cured or frozen;

poultry, eggs and livestock and animal hair. 25 National Flag. 26 Organic manure. 27 Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, post card etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose in book form. 28 Raw wool.

1 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Cotton and silk yarn in hank". 2 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Firewood". 3 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Fishnet and fishnet fabrics". 4 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Bangles made of shell, glass, lac or plastic". 5 Substituted vide Notification No. F.3(77)/Fin.(T&E)/2005-06/1424-1433 kha dated 14th March, 2006 w.e.f. 14th March, 2006 for the words "Human blood and blood plasma".

Sl. No.	COMMODITY
29	Semen including frozen semen.
30	Silk worm laying, cocoon and raw silk.
31	Slate and slate pencils.
32	Tender green coconut.
33	Toddy, Neera and Arak.
34	Bread (branded or unbranded).
35	Common Salt (Processed and Unprocessed).
36	Water other than (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water, and (i) water sold in sealed container.
¹ 37	Compressed Natural Gas (CNG) for use in the Transport Sector.
38	Rakhi.
39	Handmade safety matches.
40	Idols made of clay.
41	Clay lamps.
42	Murmuralu, Pelalu, Atukulu, Puffed rice commonly known as Muri, Chira, Murki etc., Poha, Murmura and Lai.
43	Muddhas made of sarkanda, phool buhari / jharoo.
44	Coconut in shell and separated kernel of coconut.
45	Religious Pictures not for use as calendars.
46	Paddy, rice, wheat and pulses.
² 47	Khandsari including sugar as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 but not including imported sugar in all forms.
³ 48	Textile as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 but not including Bed sheet, pillow cover and other made-ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and

¹ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Compressed Natural Gas".

² Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Khandsari including Sugar but not including imported sugar in all forms."

³ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dt. 11th May 2005 w.e.f. 11th May 2005 for the words "Textiles but not including imported varieties of textiles."

Sl. No. COMMODITY

29 Semen including frozen semen. 30 Silk worm laying, cocoon and raw silk.

31 Slate and slate pencils. 32 Tender green coconut. 33 Toddy, Neera and Arak. 34 Bread (branded or unbranded). 35 Common Salt (Processed and Unprocessed). 36 Water other than (i) aerated, mineral, distilled, medicinal, ionic,

battery, de-mineralized water, and (i) water sold in sealed container. 137 Compressed Natural Gas (CNG) for use in the Transport Sector. 38 Rakhi. 39 Handmade safety matches. 40 Idols made of clay. 41 Clay lamps. 42 Murmuralu, Pelalu, Atukulu, Puffed rice commonly known as Muri,

Chira, Murki etc., Poha, Murmura and Lai. 43 Muddhas made of sarkanda, phool buhari / jharoo. 44 Coconut in shell and separated kernel of coconut. 45 Religious Pictures not for use as calendars. 46 Paddy, rice, wheat and pulses. 247 Khandsari including sugar as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 but not including imported sugar in all forms. 348 Textile as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 but not including Bed sheet, pillow cover and other made-ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and

1 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Compressed Natural Gas". 2 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Khandsari including Sugar but not including imported sugar in all forms.". 3 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dt. 11th May 2005 w.e.f.

11th May 2005 for the words "Textiles but not including imported varieties of textiles.".

Sl. No.	COMMODITY
	63.06 and imported varieties of textiles.
¹ 49	Tobacco as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 but not including gutkha and imported varieties of tobacco.
50	Flour, Atta, Maida, Suji, Besan etc.
51	Rassi, Ban and Newars.
52	Mid-day meals supplied by agencies approved by the Government and local bodies to schools run by the Government of National Capital Territory of Delhi or local bodies.
² [53	Khadi garments, bags and made-ups.
54	All seeds other than oil seeds.
55	Gur & Jaggeri.
56	Items covered under PDS (except kerosene).
57	Items under customs bond for re-export after manufacturing or otherwise.
³ 58	Pappad and Vadi.
59	Lac/shell-lac.
60	Plastic waste.
61	Scrap glass/scrap glass bottles.
62	Motion picture distribution when treated as right to use goods.
63	Natural gas sold to Delhi based agencies engaged in the production of CNG for sale in Delhi for use in the Transport Sector.
64	Natural Gas and R-LNG (Re-gassified Liquid Natural Gas) sold to the Power Generation Company / Companies owned by the Government of NCT of Delhi for generation of Power meant for sale in Delhi.]
⁴ [65	Leaf plates and cups.
66	Paper waste.

¹ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dt. 11th May 2005 w.e.f. 11th May 2005 for the words "Tobacco excluding Gutkha and imported varieties of tobacco".

² From entry No.53 to 64 inserted vide Notification No. F.101(328)/2005-Fin.(A/Cs) (i)/537 dated 11th May, 2005 w.e.f. 11th May, 2005.

³ Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(i)/2393, dated 8th August, 2005 w.e.f. 8th August, 2005 for the word "Pappad".

⁴ From entry nos. 65 to 67 inserted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(i)/2393, dated 8th August, 2005 w.e.f. 8th August, 2005.

Sl. No. COMMODITY

63.06 and imported varieties of textiles. 149 Tobacco as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 but not including gutkha and imported varieties of tobacco. 50 Flour, Atta, Maida, Suji, Besan etc. 51 Rassi, Ban and Newars. 52 Mid-day meals supplied by agencies approved by the Government and local bodies to schools run by the Government of National Capital Territory of Delhi or local bodies. 2[53 Khadi garments, bags and made-ups.

54 All seeds other than oil seeds. 55 Gur & Jaggeri. 56 Items covered under PDS (except kerosene). 57 Items under customs bond for re-export after manufacturing or

otherwise. 358 Pappad and Vadi. 59 Lac/shell-lac. 60 Plastic waste. 61 Scrap glass/scrap glass bottles. 62 Motion picture distribution when treated as right to use goods. 63 Natural gas sold to Delhi based agencies engaged in the production of

CNG for sale in Delhi for use in the Transport Sector. 64 Natural Gas and R-LNG (Re-gassified Liquid Natural Gas) sold to the Power Generation Company / Companies owned by the Government of NCT of Delhi for generation of Power meant for sale in Delhi.] 4[65 Leaf plates and cups.

66 Paper waste.

1 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dt. 11th May 2005 w.e.f. 11th May 2005 for the words "Tobacco excluding Gutkha and imported varieties of tobacco". 2 From entry No.53 to 64 inserted vide Notification No. F.101(328)/2005-Fin.(A/Cs) (i)/537

dated 11th May, 2005 w.e.f. 11th May, 2005. 3 Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(i)/2393, dated 8th August,

2005 w.e.f. 8th August, 2005 for the word "Pappad.". 4 From entry nos. 65 to 67 inserted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(i)/

2393, dated 8th August, 2005 w.e.f. 8th August, 2005.

Sl. No.	COMMODITY
67	Incense sticks commonly known as agarbati, dhup kathi or dhup bati.]
¹ [68	Deferiprone and Desferrioxamine.
69	Rubber/Plastic/Rexine footwear having MRP less than Rs. 300/- per pair provided that the MRP is indelibly marked or embossed on the footwear itself.
70	Hawan samagri]

¹ Inserted vide Notification No. F.3(77)/Fin.(T&E)/2005-06/1424-1433 kha dated 14th March, 2006 w.e.f. 14th March, 2006.

Sl. No. COMMODITY

67 Incense sticks commonly known as agarbati, dhup kathi or dhup bati.] 1[68 Deferiprone and Desferrioxamine.

69 Rubber/Plastic/Rexine footwear having MRP less than Rs. 300/- per pair provided that the MRP is indelibly marked or embossed on the footwear itself. 70 Hawan samagri]

1 Inserted vide Notification No. F.3(77)/Fin.(T&E)/2005-06/1424-1433 kha dated 14th March, 2006 w.e.f. 14th March, 2006.

THE SECOND SCHEDULE TO DELHI VAT

(See section 4)

List of Goods Taxed at 1 %

Sl. No.	COMMODITY
1	Bullion
2	Articles of Gold, Silver and Precious Metals including Jewellery made from gold, silver and precious metals
3	Precious Stones and Semi-Precious Stones

THE SECOND SCHEDULE TO DELHI VAT

(See section 4) List of Goods Taxed at 1%

Sl. No. COMMODITY

1 Bullion 2 Articles of Gold, Silver and Precious Metals including Jewellery
made from gold, silver and precious metals 3 Precious Stones and Semi-Precious Stones
6

THE THIRD SCHEDULE TO DELHI VAT

(See section 4)

List of Goods Taxed at 4 %

Sl. No.	COMMODITY
¹ 1	Agricultural implements not operated manually or not driven by animal, their spare parts, components and accessories.
2	All equipments for communications such as, Private Branch Exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX) etc.
3	All intangible goods like copyright, patent, rep license, goodwill etc.
4	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles.
5	All types of yarn other than cotton and silk yarn in hank and sewing thread.
² 6	All utensils including pressure cookers/pans except utensils made of precious metals.
7	Arecanut powder and betel nut.
8	Bamboo.
³ 9	Bearings including plummes blocks, housing for bearing, locate rings and covers, adppter with drawl sleeves, lock-nuts, lock-washers, clamps and rolling elements.
10	Beedi leaves.
11	Beltings.

Sl. No.	COMMODITY
⁴ 12	Bicycles, Tricycles, cycle rickshaws and parts including tyres and tubes thereof.

¹ Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(ii) 2404, dated 8th August, 2005 w.e.f. dated 8th August, 2005 for the words "Agricultural implements not operated manually or not driven by animal".

² Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Aluminium utensils and enameled utensils".

³ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Bearings".

⁴ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Bicycles, tricycles, cycle rickshaws and parts".

THE THIRD SCHEDULE TO DELHI VAT (See section 4) List of Goods Taxed at 4%

Sl. No. COMMODITY

11 Agricultural implements not operated manually or not driven by

animal, their spare parts, components and accessories. 2 All equipments for communications such as, Private Branch Exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX) etc. 3 All intangible goods like copyright, patent, rep license, goodwill etc. 4 All kinds of bricks including fly ash bricks, refractory bricks and

asphaltic roofing, earthen tiles. 5 All types of yarn other than cotton and silk yarn in hank and sewing

thread. 26 All utensils including pressure cookers/pans except utensils made of

precious metals. 7 Arecanut powder and betel nut. 8 Bamboo. 39 Bearings including plumres blocks, housing for bearing, locate rings and covers, adpater with drawl sleeves, lock-nuts, lock-washers, clamps and rolling elements. 10 Beedi leaves. 11 Beltings.

Sl. No. COMMODITY

412 Bicycles, Tricycles, cycle rickshaws and parts including tyres and tubes thereof.

1 Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(ii) 2404, dated 8th August, 2005 w.e.f. dated 8th August, 2005 for the words "Agricultural implements not operated manually or not driven by animal." 2 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Aluminium utensils and enameled utensils". 3 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Bearings". 4 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Bicycles, tricycles, cycle rickshaws and parts".

Sl. No.	COMMODITY
13	¹ [****]
14	Bone meal.
15	****
² 16	Drugs & medicines including vaccines, syringes and dressings, medicated ointments produced under a drugs licence, light liquid paraffin of IP grade.
³ 17	Castings including all metal castings.
18	Centrifugal, monobloc and submersible pumps and parts thereof.
19	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.
⁴ 20	Bio-fertilizers and micro nutrients, also plant growth promoters and regulators, herbicides, rodenticides, chemical fertilizers, pesticides, weedicides and insecticides.
21	Coir and coir products excluding coir mattresses.
22	Cotton and cotton waste.
23	Crucibles.
24	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 but not including cereals, pulses, sugar ⁵ [, textiles] and tobacco.
⁶ 25	Edible oils and oil cake.
⁷ 26	Electrodes and welding equipments.
27	Exercise book, graph book and laboratory note book.
28	Ferrous and non-ferrous metals and alloys; non-metals such as

¹ Omitted vide No. F.101(328)/2005-Fin.(A/Cs)/255 dated 20th April, 2005 w.e.f. 20th April, 2005. Earlier read as "Bitumen".

² Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Drugs and Medicines including bulk drugs".

³ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Castings".

⁴ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for "Chemical fertilizers, pesticides, weedicides and insecticides".

⁵ Inserted Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005.

⁶ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Edible oils, oil cake and de-oiled cake".

⁷ Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005 for the word "Electrodes".

Sl. No. COMMODITY

13 1[****] 14 Bone meal. 15 **** 216 Drugs & medicines including vaccines, syringes and dressings, medicated ointments produced under a drugs licence, light liquid paraffin of IP grade. 317 Castings including all metal castings. 18 Centrifugal, monobloc and submersible pumps and parts thereof. 19 Coffee beans and seeds, cocoa pod, green tea leaf and chicory. 420 Bio-fertilizers and micro nutrients, also plant growth promoters and regulators, herbicides, rodenticides, chemical fertilizers, pesticides, weedicides and insecticides. 21 Coir and coir products excluding coir mattresses. 22 Cotton and cotton waste. 23 Crucibles. 24 Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 but not including cereals, pulses, sugar 5[, textiles] and tobacco. 625 Edible oils and oil cake. 726 Electrodes and welding equipments. 27 Exercise book, graph book and laboratory note book. 28 Ferrous and non-ferrous metals and alloys; non-metals such as

1 Omitted vide No. F.101(328)/2005-Fin.(A/Cs)/255 dated 20th April, 2005 w.e.f. 20th April,

2005. Earlier read as "Bitumen". 2 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Drugs and Medicines including bulk drugs.". 3 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Castings". 4 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for "Chemical fertilizers, pesticides, weedicides and insecticides". 5 Inserted Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f.

11th May, 2005. 6 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Edible oils, oil cake and de-oiled cake". 7 Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(ii) 2404, dated 8th August

2005 w.e.f. dated 8th August 2005 for the word "Electrodes.".

Sl. No.	COMMODITY
	aluminium, copper, zinc and extrusions of those.
29	Fibers of all types and fiber waste.
30	****
¹ 31	Fried and roasted grams.
² 32	Edible varieties of rub gur.
33	Hand pumps and spare parts.
34	Medicinal Herbs including Amla, Harrad, Bahera, Sikakai, Katha, Supari, Rattan jot & Khusk Pudina, Bark, Dry Plant, Dry Root commonly known as jari booti and dry flower.
35	Hose pipes.
36	Hosiery goods.
37	Husk and bran of cereals.
38	Ice.
39	³ [***]
40	Industrial cables (High voltage cables, ⁴ [XLPE Cables], jelly filled cables, optical fibres)
41	⁵ [****] Computers, telephone and parts thereof, teleprinter and wireless wireless equipment and parts thereof, cellular phones and accessories
⁶ [41A	Information Technology products as per the description in column (2) below, as covered under the headings, or sub-headings mentioned in column (3), as the case may be, of the Central Excise Tariff Act, 1985 (5 of 1986)

¹ Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Fried grams".

² Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005 for the words "Gur, jaggery, and edible variety of rub gur".

³ Omitted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005; earlier read as "Incense sticks commonly known as, agarbatti, dhupkathi or dhupbati".

⁴ Substituted vide Notification No. F.3(59)/Fin.(T&E)/2005-06 dated 30.11.2005 w.e.f. 30.11.2005 for the words "XLPE Cables".

⁵ The words "IT products including" omitted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005.

⁶ Substituted vide Notification No. F.3(59)/Fin.(T&E)/2005-06 dated 30.11.2005 w.e.f. 30.11.2005 for the entry appended to this schedule as Annexure 'A'

Sl. No. COMMODITY

aluminium, copper, zinc and extrusions of those. 29 Fibers of all types and fiber waste. 30 **** 131 Fried and roasted grams. 232 Edible varieties of rub gur. 33 Hand pumps and spare parts. 34 Medicinal Herbs including Amla, Harrad, Bahera, Sikakai, Katha, Supari, Rattanjot & Khusk Pudina, Bark, Dry Plant, Dry Root commonly known as jari booti and dry flower. 35 Hose pipes. 36 Hosiery goods. 37 Husk and bran of cereals. 38 Ice. 39 3[***] 40 Industrial cables (High voltage cables, 4[XLPE Cables], jelly filled

cables, optical fibres) 41 5[****] Computers, telephone and parts thereof, teleprinter and wireless

wireless equipment and parts thereof, cellular phones and accessories

6[41A Information Technology products as per the description in column (2) below, as covered under the headings, or sub-headings mentioned in column (3), as the case may be, of the Central Excise Tariff Act, 1985 (5 of 1986)

1 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Fried grams". 2 Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005

w.e.f. 11th May, 2005 for the words "Gur, jaggery, and edible variety of rub gur". 3 Omitted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005; earlier read as "Incense sticks commonly known as, agarbatti, dhupkathi or dhupbati.". 4 Substituted vide Notification No. F.3(59)/Fin.(T&E)/2005-06 dated 30.11.2005 w.e.f. 30.11.2005 for the words "XLPE Cables". 5 The words "IT products including" omitted vide Notification No. F.101(348)/2005-Fin.

(A/Cs)/(ii) 2404, dated 8th August 2005 w.e.f. dated 8th August 2005. 6 Substituted vide Notification No. F.3(59)/Fin.(T&E)/2005-06 dated 30.11.2005 w.e.f. 30.11.2005 for the entry appended to this schedule as Annexure 'A'

Serial No.	Description	Central Excise Tariff Heading
(1)	(2)	(3)
1	Automatic Typewriter and word processing machines.	8469
2	Electronic calculator capable of operations without an external source of electrical power and pocket size data recording, reproducing and displaying machines with calculating functions (including electronic diaries other than those covered under heading No. 8471) or incorporating a printing device.	8470
3	Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data. Analogue or hybrid automatic data processing machine, Electronic Diaries, Portable digital automatic data processing machine, personal computer, computer systems including personal computers, other Digital automatic data processing machines comprising in the same housing at least a central processing unit and an input and output unit whether or not combined, micro computer / processor, large / mainframe computer, computer presented in form of systems, digital processing units, storage units, input units, output units. Teletypewriter, Data entry terminal, Line printer, Dot matrix printer, Letter quality daisy wheel printer, Graphic printer, Plotter, Laser jet printer, Key board, Monitor, storage units, floppy disc drive. Winchester / hard disc drives, Removal / exchangeable disc drives, magnetic tape drives, Cartridge tape drive, other units of automatic data processing machines, Uninterrupted power supply units (UPS).	8471
4	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading No. 8470, parts and accessories of the machines	8473

Description Serial

Central No.

Excise Tariff

Heading (1) (2) (3) 1 Automatic Typewriter and word processing

machines.

8469

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8471

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