

SCHEDULE- I
List of Exempted Goods
See Section 13 (1)

Sl. No.	Description of goods
1	Agricultural implements manually operated or animal driven.
2	Aids & implements used by handicapped persons.
3	Animals' feeds and supplements.
4	Animal shoenails.
5	Aquatic feeds and supplements.
6	Appalam, Vadam and Vathal.
7	Artificial Limbs, shoes and such items used by physically handicapped persons.
8	Atta, Maida, Suji, Besan, Wheat, Flour, Paddy, Rice and pulses.
9	All bangles excluding those made of precious metals.
10	Beehive.
11	Betel leaves.
12	Books, periodicals and journals including maps, charts and globe.
13	Bread (un-branded)
14	Cart driven by animals.
15	Charcoal.
16	Charkha, Amber Charkha.
17	Handlooms, Handloom fabrics and Gandhi Topi.
18	Chalk stick.
19	Chicken products.
20	Cigarettes. Deleted by implication w.e.f. 05.05.08 vide F.NO.FIN/REV-3/6/2001 dated 01.05.08 : Deleted w.e.f 26.12.08 vide F.NO.FIN/REV-3/6/2001 dated 12.12.08
21	Coarse grains.
22	Condoms and Contraceptives.
23	Cotton and Silk yarn in hank.
24	Curd, Lassi, butter milk & saturated milk.
25	Earthern pot and clay lamps.
26	Electrical energy.
27	Firewood except Casurina and Eucalyptus timber.
28	Fish net, fish fabrics & fish seeds, prawn/shrimp seeds.
29	Fresh milk and pasteurized milk.
30	Fresh plants, saplings and fresh flowers.
31	Fresh vegetables including potatoes and fruits.
32	Gamosha.
33	Goods taken under customs bond for re-export after manufacturing or otherwise.
34	Handicrafts.
35	Blood including blood components. (The words "Human blood and blood plasma" was substituted with immediate effect vide F.NO.FIN/TAX-3/43/2001(Vol.I) dated 01.12.2005
36	Idols made of clay.
37	Indigenous handmade musical instruments.
38	Items covered by PDS.

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39	Khadi garments/goods and made-ups.
40	Kites.
41	Kirpan.
42	Kumkum, Bindi, Alta and Sindur.
43	Mango stones and mango kernels.
45	Hatchable eggs and livestock, Fresh meat, fish, prawn and other aquatics.
46	Mekhla, Chaddar.
47	Muddhas made of sarkanda, phool bahari jhadoo.
48	National Flag.
49	Non-judicial stamp sold by Govt. Treasuries, postal items like envelope, postcards etc. sold by Govt., rupee note & cheques.
50	Onion, garlic and ginger.(Inserted by deleting the same in Entry 100 of Sch-IV w.e.f. 06.06.11 vide F.NO.FIN/TAX/1/86 dated 23.05.11)
50	Nutan kerosene wick stove.
51	Organic manure.
52	Rakhi.
53	Raw wool & Jute.
54	Religious pictures not for use as calendar.
55	Sacred thread, commonly known as yagnapobit.
56	Sago.
57	Salt (Branded or otherwise)
58	Saplings and Seed of all kinds, other than oil seeds.
59	Scale, colour box, painting box and drawing book, exercise book and Mathematical instruments for Students sold by school canteen.
60	Semen including frozen semen.
61	Silk worm laying cocoon and raw silk.
62	Slate and slate pencils.
63	Sugar.
64	Tapioca.
65	Textiles of all varieties. (Deleted by implication w.e.f. 31.10.2011 vide F.NO.FIN/REV-3/EXEMPT/43/09 dated 31.11.2011)
66	Tender green coconut.
67	Toddy, Neera and Arak.
68	Vaccines of all kinds.
69	Water other than aerated, mineral, distilled, medicinal, ionic, battery, demineralized and water sold in sealed container.
70	Plantian leaves.
71	Poha, murmura and lai.
72	Prasdam by religious institutions.
73	Unbranded broomsticks.

74	Unprocessed green leaves of tea.
75	<p>Projects of power department under Rajiv Gandhi Grameen Vidhyutikaran Yojana (RGGVY) (Inserted having effect from 02.11.09 vide F.NO. FIN/REV-3/VAT/10/05 dated 18.11.09)</p> <p>Substituted by</p> <p>“Projects of power department under Deen Dayal Upadhyaya Gram Jyoti Yojana(DDUGJY)” wef 24th March,2016 Vide F. NO.FIN/REV-3/VAT/10/05 dated 10th March,2016</p>

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SCHEDULE – II
See Section 12 (4) (a)
Goods Taxable at the rate of zero per centum
Serial No.1 upto 34 deleted.

SCHEDULE – III
[See Section 12 (4) (a)]
Goods Taxable at 1 per centum

	Description of goods	Rate
1	Bullions.	1%
2	Gold and silver ornaments.	1%
3	Precious stones	1%

SCHEDULE – IV
[See Section 12 (12) (c)]

Goods Taxable at 5.00 per centum w.e.f. 01.08.2015 vide F.NO.FIN/REV-3/VAT/10/05 Dated 16.07.15

	Description of goods	Rate
1	Agar, Dalchini & Cloves	5%
2	Agate	5%
3	Agricultural implements not operated manually or not driven by animal.	5%
4	Aluminium utensils and enameled utensils.	5%
5	Animal hair, raw hide, skin and wool.	5%
6	Areca nut powder.	5%
7	Article made of rolled gold and imitation gold.	5 %
8	Atukulu	5%
9	Bamboo, Thatch and Cane	5%
10	Bamboo matting.	5%
11	Bangles made of precious metals.	5%
12	Bearings.	5%
13	Bed sheet, pillow cover, blanket and other made-ups.	5%

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14	Beedi leaves.	5%
15	Beltings.	5%
16	Betelnut including supari.	5%
17	Bicycles, tricycles, cycle rickshaws & parts including tyres and tubes.	5%
18	Bio-fertilizers and micronutrients, also plant growth promoters and regulators, herbicides, rodenticides etc.	5%
19	Bio-mass briquettes.	5%
20	Bone meal.	5%
21	Bones of animals, birds, reptiles and fishes.	5%
22	Branded bread.	5%
23	Bricks of all kinds, including fly ash bricks, refractory bricks & asphaltic roofing earthen tiles.	5%
24	Buckets made of iron and steel, aluminum, plastic or other materials (except precious materials).	5%
25	Bukhari.	5%
26	Bulk drugs.	5%
27	Candles.	5%
28	Capital goods other than non creditable items mentioned in schedule VII	5%
29	Castings.	5%
30	Centrifugal & monobolic & submersible pumps & parts thereof.	5%
31	Chemical fertilizers, pesticides, weedicides, insecticides.	5%
32	Clay including fire clay, fine china clay and ball clay.	5%
33	“Coal, including coke in all its forms but excluding charcoal”.“Coal tar” was substituted w.e.f. 05.06.07 vide F.NO.FIN/REV-3/VAT/10/05 (Pt) dated 22.05.07.	5%
34	Coconut fibre.	5%
35	Coconut in shell & separated kernel of coconut other than copra.	5%
36	Coffee beans and seeds, cocoa pod & chicory and all types of coffee including French Coffee (coffee mixed with chicory) w.e.f.09.10.06 by implication vide F.NO.FIN/REV-3/EXEMPT/8/06 dated 25.09.06.	5%
37	Coir and coir products excluding coir mattresses.	5%
38	Combs.	5%
39	Communication equipments of all types such as private branch exchange (PBX) & Electrical Private Automatic Branch.	5%
40	Computer stationeries.	5%
41	Cottage cheese.	5%
42	Cotton & cotton waste.	5%
43	Crucibles.	5%
44	Cups and glasses of paper and plastics.	5%
45	<p>“Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956, other than goods specified in Schedule – I”</p> <p>-stands increased from 4% to 4.75% w.e.f. 31.10.2011 by implication vide F.NO.FIN/REV-3/EXEMPT/43/09 dated 31.10.2011</p> <p>- stands increased from 4.75% to 5% w.e.f. 01.08.2015 by implication vide F.NO.FIN/REV-3/VAT/10/05 Dated 16.07.2015</p>	5%

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46	Drugs and medicines including syringes and dressings.	5%
47	Medicated ointments produced under drugs license, light liquid paraffin of IP grade.	5%
48	Edible oil of all varieties.	5%
49	Electrodes.	5%
50	Embroidery of zari articles, that is to say, imi, zari, kasab, saima, dabki, chumki, gota sitara, naqsi, kora, glass bead, badla.	5%
51	Exchange (EPABX) etc.	5%
52	Exercise book, graph book, and laboratory note book, scale, colour box, painting box, drawing book and mathematical instruments.	5%
53	Feeding bottle, nipples.	5%
54	Ferrous & non-ferrous metals & alloys, non-metals, such as aluminum, copper, zinc & extrusions of those.	5%
55	Fibre of all types and fibre waste.	5%
56	Fly ash.	5%
57	Fried and roasted gram.	5%
58	Gabba.	5%
59	Hand pumps and spare parts.	5%
60	Handmade safety matches.	5%
61	Heaven samagri including dhoop, agarbatti, sambrani or lobhana.	5%
62	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.	5%
63	Hing (Asafoetida)	5%
64	Honey.	5%
65	Hosepipes and fittings thereof.	5%
66	Hosiery goods.	5%
67	IT. Products including computers, telephones, cell phones, DVD and CD & parts thereof, teleprinter & wireless equipments and parts thereof other than Videotapes and mobile phones, the maximum retail price of which exceeds rupees fifteen thousand and above (The words "IT. Products including computers, telephones, cell phones , DVD and CD & parts thereof, teleprinter & wireless equipments and parts thereof" was substituted w.e.f.23.11.2011 vide F.NO.FIN/TAX/40/90 dated 23.11.2011)	5%
68	Ice.	5%
69	Imitation jewellery.	5%
70	Incense sticks commonly known as agarbati, dhupkathi or dhupbati.	5%
71	Industrial cables including High voltage cables, XLPE cables, jelly filled cables, optical fibres.	5%
72	Insulators.	5%
73	Intangible goods of all types, like copyright, patent, rep, license, etc.	5%
74	Kangri.	5%
75	Kattha.	5%
76	Kerosene lamp/lantern, petromax, glass chimney.	5%
77	Khansari.	5%
78	Khoya/Khoa.	5%
79	Knitting wool.	5%

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80	Kuttoo atta.	5%
81	Leaf plates and cups-pressed or stitched.	5%
82	Lignite.	5%
83	Lime, limestone, clinker and dolomite.	5%
84	Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.	5%
85	Loi.	5%
86	Mat locally known as madur, made wholly or principally of cyperus corymbosus known as gola mathi, madurkathi or cyperus.	5%
87	Mat sticks & reed obtainable from Cyperus Kathi, mutha or Cyperus Malaccensis.	5%
88	Medical equipment/devices and implants.	5%
89	Metal castings of all types.	5%
90	Misri, Patasha as part of Prasad.	5%
91	Hawaii chappals, & straps thereof.	5%
92	Murmuralu, pelalu, atukulu.	5%
93	Napa slabs and Shahabad stones.	5%
94	Newars.	5%
95	Non-hatchable eggs.	5%
96	Non-mechanised boats used by fisherman for fishing.	5%
97	Nuts, bolts, screws and fasteners.	5%
98	Oil cakes.	5%
99	Oil seeds.	5%
100	Onion, garlic and ginger. Deleted and transferred to Entry 50 Of Sch-I w.e.f. 26.06.11 vide F. NO. FIN/TAX/1/86 dated 23.05.11	Deleted
101	Ores and minerals.	5%
102	Other goods of all types of local importance not notified by states as (tax free) goods.	5%
103	Packing materials of all kinds.	5%
104	Panchamritam, namakatti, vibhuti.	5%
105	Paper and newsprint.	5%
106	Paper and paper board.	5%
107	Pattu.	5%
108	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC etc including fittings.	5%
109	Plastic footwear.	5%
110	Plastic granules, plastic powder and master batches.	5%
111	Porridge.	5%
112	Printed materials including diary, calendar etc.	5%
113	Printing ink including toner and cartridges.	5%
114	Processed meat, poultry and fish.	5%
115	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as Khoi.	5%
116	Pulp of bamboo, wood and Reeds.	5%
117	Quandakari.	5%
118	Railway wagons, engines, coaches and parts thereof.	5%
119	Rattan, reed.	5%
120	Readymade garments.	5%
121	Refractory monolithic.	5%
122	Renewable energy devices and spare parts including Compact florescent	5%

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	Lamps(CFL)w.e.f.27.06.07 added vide F.NO.FIN/REV-3/62/2003 dated 13.06.07	
123	River sand and grit, gravel, boulders and stone chips.	5%
124	Sabai grass and rope.	5%
125	Safety matches.	5%
126	Satu.	5%
127	Sewing machine, its parts and accessories.	5%
128	Ship and other water vessels.	5%
129	Silk fabrics including handloom silks unless covered by AED.	5%

130	Singhada.	5%
131	Sirali, bageshi, baroo, date leaves, baskets, handmade sooma & germa, made only of bamboo.	5%
132	Skimmed milk powder and UHT milk.	5%
133	Solvent oils other than organic solvent oils.	5%
134	Spectacles, parts and components thereof, contact lens and lens cleaner.	5%
135	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies.	5%
136	Sports goods excluding apparels and footwear.	5%
137	Stainless steel sheets.	5%
138	Starch.	5%
139	Sewing thread.	5%
140	Takhti.	5%
141	Tamarind.	5%
142	Tea leaves.	5%
143	Tobacco and its products. (Deleted w.e.f. 05.05.08 vide F.NO.FIN/REV-3/6/2001 dated 01.05.2008). The entry no. was deleted w.e.f. 26.12.08 vide F.NO. FIN/REV-3/6/2001 dated 12.12.08	Deleted
143	Tools.	5%
144	Toys excluding electronic toys.	5%
145	Tractors, threshers, harvesters & attachments & parts thereof.	5%
146	Transmission towers.	5%
147	<i>Bulldozers, excavators, earthmovers, dumpers, dippers, pipe-layers, scrappers and the like, and parts and accessories thereof. Inserted by deleting the same in Entry 25 of Sch-V w.e.f. 01.04.11 vide F.NO.FIN/REV-3/VAT/2001 dated 18.03.11</i>	5%
148	Umbrella except garden umbrella.	5%
149	Utensils of all kinds, including pressure cookers/pans except utensils made of precious metals.	5%
150	Used and unserviceable goods and stores of all kinds.	5%
151	Vanaspati ghee (Hydrogenated Vegetable Oil).	5%
152	Vegetable oil including gingili oil and bran oil.	5%
153	Wet dates.	5%
154	Willow wicker	5%
155	Wooden crates.	5%
156	Works contract on printing works.	5%
157	Writing instruments, ink, geometry boxes, colour boxes, crayons and pencil sharpeners.	5%
158	Yarn of all kinds, other than cotton & silk yarn in hank.	5%
159	Animal (including fish) fats, oil, crude, refined or purified.	5%

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160	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated nitrated nitrosated.	5%
161	Acrylic polymers in primary forms.	5%
162	Activated carbon, activated natural mineral products, animal black, including spend animal black.	5%
163	Aerials, antennas and parts.	5%
164	Aldehydes whether or not with oxygen function, cyclic polymers of aldehydes, paraformaldehyde.	5%

165	Alkali or alkaline earth metals, rare earth metals, scandium and yttrium, whether or not intermixed or interalloyed, mercury.	5%
166	Aluminum hydroxide.	5%
167	Aluminum ores and concentrates.	5%
168	Amine-function compounds.	5%
169	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.	5%
170	Ammonia, anhydrous or aqueous solution.	5%
171	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas.	5%
172	Articles for packing of goods of plastics, namely boxes, cases, crates, containers, carboy, bottles, jerry cans & stoppers, lids, caps.	5%
173	Artificial graphite, colloidal or semi-colloidal graphite, preparations based on graphite or other carbon in the form of paste.	5%
174	Benzole.	5%
175	Bitumen.	5%
176	Borates, peroxoborates (perborates)	5%
177	Butadiene.	5%
178	Calcium carbides.	5%
179	Carbon (carbon and other form of carbon not elsewhere specified or included).	5%
180	Carbonates, peroxocarbonates (percarbonates) commercial ammonium carbonates containing ammonium carbamate.	5%
181	Carboxamide-function compounds including saccharin and its salts and amine function compounds.	5%
182	Carboxamide-function compounds, amide-function compounds of carbonic acid.	5%
183	Carboxylic acids with additional oxygen function, and their anhydrides, halides, peroxides and peroxacid, their halogenated.	5%
184	Carboys, bottles, jars, phials of glass, of a kind used for the packing goods, stoppers, lids and other closures, of glass.	5%
185	Cartons, Boxes (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags, packing container.	5%
186	Casein, caseinates and other case in derivatives, casein glues.	5%
187	Cathode ray oscilloscopes, Spectrum analysers, signal analysers.	5%
188	Cellulose and its chemical derivatives & cellulose ethers, not elsewhere specified in primary forms.	5%
189	Chemical elements doped for use in electronics in the form of discs, wafers or similar forms, chemical compounds doped for use.	5%
190	Chlorates and perchlorates, bromates and perbromates, iodates and periodates.	5%

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191	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides, iodides and iodide oxides.	5%
192	Chromium ores and concentrates.	5%
193	Chromium oxides and hydroxides.	5%
194	Cobalt ores and concentrates.	5%
195	Cobalt oxides and hydroxides.	5%
196	Colour lakes preparations based on colour lakes as specified in Note 3 of chapter 32.	5%

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197	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black) as specified in Note 2.	5%
198	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip, other than unvulcanized rubber No. 40.06.	5%
199	Compounds, inorganic or organic of rare earth metals, of yttrium or of scandium or of mixtures of these metals.	5%
200	Computer systems and peripherals, electronic diaries.	5%
201	Copper ores and concentrates.	5%
202	Copper sulphates.	5%
203	Creosole oils.	5%
204	Cyanides, cyanide oxides and complex cyanides.	5%
205	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%
206	Cyclic hydrocarbons.	5%
207	DATA/Graphic Display tubes, other than Picture tubes and parts.	5%
208	DC Micromotors, stepper motors of 37.5 watts.	5%
209	Denatured ethyl alcohol of any strength.	5%
210	Diazo-, Azo- or Azoxy-compounds.	5%
211	Di-Ethylene glycol, Mono-Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.	5%
212	Diodes, transistors & semi-conductor devices.	5%
213	Diphosphorus pentoxide, phosphoric acid and polyphosphoric acids.	5%
214	Dithionites and sulfoxylates.	5%
215	Electrical apparatus for line telephony or line telegraphy.	5%
216	Electrical calculators.	5%
217	Electrical capacitors, fixed, variable and parts.	5%
218	Electrical resistors.	5%
219	Electronic Integrated Circuits and Micro-assemblies.	5%
220	Enzymes, prepared enzymes not elsewhere specified or included.	5%
221	Esters of other inorganic acids (excluding ester of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated.	5%
222	Ethers, ether-alcoholperoxides, either-peroxides, ketone peroxides (whether or not chemically defined) & their halogenated.	5%
223	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their derivaties.	5%
224	Ethylene oxide.	5%
225	Ethylene, propylene.	5%
226	Expoxides, epoxyalcohols, epoxyphenols & epoxyethers, with a three membered ring and their halogenated sulphonated.	5%
227	Finishing agents, dry carriers to accelerate the dyeing or fixing of due-staffs and other products and preparations, textile, papers.	5%
228	Flexible plain films.	5%
229	Fluorides, fluorosilicates, flouroaluminates and other complex fluorine salts.	5%
230	Fluorine, chlorine, bromine and iodine.	5%
231	Fulminates, cyanates and thiocyanates.	5%
232	Glass frit and other glass in the form of powder, granules or flakes.	5%
233	Glycerol, crude, glycerol waters and glycerolles.	5%
234	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.	5%
235	Granulated slag (slag sand) from manufacture of iron and steel.	5%
236	Halides and halide oxides of non-metals.	5%
237	Halogenated derivatives of hydrocarbons.	5%

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238	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	5%
239	HDPE	5%
240	Heterocyclic compounds with nitrogen heteroatom(s) only.	5%
241	Heterocyclic compounds with oxygen heteroatom(s) only.	5%
242	Hydrazine & hydroxylamine and their inorganic salts other inorganic bases, other metal oxides, hydroxides and peroxides.	5%
243	Hydrogen chloride (hydrochloric acid), chlorosulphuric acid.	5%
244	Hydrogen, rare gases & other non-metals.	5%
245	Hydroxides and peroxides of magnesium, oxides, hydroxides and peroxides of strontium or barium.	5%
246	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols.	5%
247	Ion-exchangers based on polymers, of heading Nos. 39.01 or 49.13 in primary forms.	5%
248	Iron oxides and hydroxides.	5%
249	Isotopes other than those of heading No. 28.44 and compounds, inorganic or 5% organic of such isotopes.	5%
250	IT software or any media.	5%
251	LCD panels, LED panels and parts.	5%
252	Lead ores and concentrates.	5%
253	Liquid crystal devices, flat panel display devices and parts.	5%
254	Liquid glucose (non-medical.)	5%
255	LLDPE/LDPE.	5%
256	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20%	5%
257	Manganese oxides.	5%
258	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp & pulps of other fibrous cellulosic materials.	5%
259	Methanol.	5%
260	Microphones, multimedia speakers, headphones etc.	5%
261	Mixed alkylbenzenes & mixed alkylnapthalenes, other those of heading No. 27.07 or 29.02	5%
262	Molybdenum ores and concentrates.	5%
263	Naphthalene.	5%
264	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemicals).	5%
265	Natural rubber, bataka, gutta pecha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.	5%
266	Nickel ores and concentrates.	5%
267	Niobium, tantalum, vanadium or zirconium ores and concentrates.	5%
268	Nitric acid, sulphonitric acid.	5%
269	Nitrile-function compounds.	5%
270	Nitrites, nitrates.	5%
271	Normal paraffin.	5%
272	Nucleic acids and their salts, other heterocyclic compounds.	5%
273	Optical fibre-and optical fibre bundles, cables.	5%
274	Optical fibre cables.	5%
275	Organic derivatives of hydrazine or of hydroxylamine.	5%

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276	Organic-sulphur compounds.	5%
277	Other ores and concentrates.	5%
278	Oxides of boron, boric acids.	5%
279	Oxygen-function amino-compounds.	5%
280	Paper printed labels, paperboard printed labels.	5%
281	Paper-self adhesive tape and printed wrappers used for packing.	5%
282	Partially oriented yarn, polyester texturised yarn and waste thereof.	5%
283	Parts and accessories of HSN 84.69, 84.70 & 84.71.	5%
284	Parts of HSN 85.01.	5%
285	Permanent magnets and articles.	5%
286	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products in Note 3.	5%
287	Phenols.	5%
288	Phosphides, whether or not chemically defined excluding ferrophosphorus.	5%
289	Phosphinates (hyphosphites), phosphonates (phospgpites) and polyphosphates.	5%
290	Phosphoric ester and their salts, including lactophosphates, their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%
291	Polyacetals, other polyethers and epoxy resin, in primary forms, polycarbonates, alkyl resins, polyalkylesters & polyesters.	5%
292	Polyamides in primary forms.	5%
293	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated derivatives.	5%
294	Polyester fibre waste.	5%
295	Polyester staple fibre & polyester staple fibre fill.	5%
296	Polyethylene Terephthalate chips.	5%
297	Polymers of propylene in primary forms.	5%
298	Potassium dichromate.	5%
299	Precious metal ores and concentrates.	5%
300	Prepared driers.	5%
301	Prepared rubber accelerators, compound plasticizers for rubber or plastics, not elsewhere specified or included anti-oxidizing.	5%
302	Prepared unrecorded media for sound recording.	5%
303	Printed circuits.	5%
304	Printing ink whether concentrated or solid.	5%
305	PVC.	5%
306	Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipids.	5%
307	Radio communication receivers, radio pagers.	5%
308	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) & compounds.	5%
309	Reaction initiators, reaction accelerators and catalytic preparations not elsewhere specified or included.	5%
310	Reclaimed rubber, in primary forms or in plates, sheets or strips.	5%
311	Reducers and blanket wash/roller wash used in the printing industry.	5%
312	Residual lyes from manufacture of wood pulp whether or not concentrated, desugared or chemically treated, including lignin sulphonate.	5%
313	Retarders used in the printing industry.	5%

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314	Rosin & resin acids and derivatives, thereof, rosin spirit and rosin oils.	5%
315	Sacks and bags, of a kind used for packing of goods of jute, or of other textile bast fibres of heading No. 53.03.	5%
316	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated.	5%
317	Self-adhesive plates, sheets, film, strip of plastics whether or not in rolls.	5%
318	Signal generators and parts.	5%
319	Silicons in primary forms.	5%
320	Sodium dischromate.	5%
321	Sodium hydroxide (caustic soda), potassium hydroxide (caustic potash) peroxides of sodium or potassium.	5%
322	Stoppers, caps and lids (including crown corks, screw caps and pouring stopper) capsules for bottles, threaded bungs, seals.	5%
323	Sulphides of non-metals, commercial phosphorous trisulphide.	5%
324	Sulphides, polysulphides.	5%
325	Sulphides, thiosulphates.	5%
326	Sulphonated, nitrated or nitrosalted derivatives of hydrocarbons whether or not halogenated.	5%
327	Sulphur, sublimed or precipitated, colloidal sulphur.	5%
328	Sulphuric acid and anhydrides thereof oleum.	5%
329	Sulphonamides.	5%
330	Switches, connectors, relay for upto 5 amps.	5%
331	Synthetic organic colouring matter whether or not chemically defined, preparations based on synthetic organic colouring Note 2.	5%
332	Synthetic organic tanning substances, inorganic tanning substances, tanning preparations, whether or not containing natural.	5%
333	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strips, mixtures of any products.	5%
334	Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives.	5%
335	Telephone answering machine.	5%
336	Tin ores and concentrates.	5%
337	Titanium ores and concentrates.	5%
338	Titanium oxides.	5%
339	Toluole.	5%
340	Transmission apparatus other than apparatus for radio or T.V. broadcasting.	5%
341	Tungsten ores and concentrates.	5%
342	Uninterrupted power supply.	5%
343	Unsaturated acyclic monocarboxylic acids, cyclic mono-carboxylic, their anhydrides, halides, peroxides and peroxyacids.	5%
344	Uranium and thorium ores and concentrates.	5%
345	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.	5%
346	Vegetable waxes (other than triglycerides), bees wax, other insect waxes and suermaceti, whether or not refined or coloured.	5%
347	Wood tar, wood tar oils wood creosote, wood naptha, vegetable pitch, brewer pitch and similar preparations based on resin acid.	5%
348	Word processing machines, electronic typewriters.	5%

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349	Xylole.	5%
350	Zinc ores and concentrates.	5%
351	All processed fruits, vegetables, etc. including jams, jelly pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise. (Inserted to take effect from. 13.06.08 vide F.NO.FIN/REV-3/18/05 dated 30.05.08) (Deleted w.e.f. 02.12.2013 vide F.NO.FIN/REV-3/VAT/10/05 dated 02.12.2013)	Deleted
352	Textiles of all varieties (Inserted to take effect from 31.10.2011 vide F.NO.FIN/REV-3/EXEMPT/43/09 dated 31.10.2011)	5%
353	Spare parts of motor vehicles (Inserted to take effect from 19.10.2013 vide F.NO.FIN/REV-3/VAT/10/05 dated 19.10.2013) Deleted and inserted as separate entry in SI no 175 under schedule V w.e.f 01.08.2015 vide F.NO.FIN/REV-3/VAT/10/05 Dated 16.07.15	Deleted

SEHEDULE – V
[See section 12(4) (d)]

Goods taxable at 14.50 per centum w.e.f. 01.08.2015 vide F.NO.FIN/REV-3/VAT/10/05 Dated 16.07.15

	Description of goods.	Rate
1	Abrasives including grinding stones, abrasive sheets, wheels, section, sand paper, emery paper, emery cloth, emery powder, emery paste, water paper and the like.	14.5%
2	Absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit.	14.5%
3	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, and resin other than those specified elsewhere in this schedule or in any other schedule.	14.5%
4	Advertisement hoarding.	14.5%
5	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.	14.5%
6	(i) Air conditioning plants, air conditioners and other air condition appliances, air coolers, room coolers, including all cooling appliances, apparatus and instruments, (ii) Refrigeration plants & all kind 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.	14.5%
7	Air purifiers, cupboard fresheners and deodorizers, whether odourless or with odour.	14.5%
8	Anti-bed sore made of PVC, rubber or other materials.	14.5%
9	Apparatus for making coffee under pressure, commonly known as espresso.	14.5%
10	Arms, ammunitions and explosives of all kinds (i) rifle, pistols & bayonets, truncheons and ammunitions used therewith (ii) hand grenades (iii) air guns, air rifles and pellets used therewith (iv) gelatin sticks, RDX, gun powder, detonators caps, igniters, electronic detonators, fuses and other blasting powder and the like.	14.5%
11	Articles and other goods of aluminium, brass, bronze, copper, cadmium, lead and zinc other than specified in any other schedule.	14.5%
12	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.	14.5%
13	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.	14.5%
14	Articles, equipments for gymnastics and health fitness equipments.	14.5%
15	Asafetida including compounded asafetida.	14.5%
16	Asbestos sheets and products, cement products including products in combination with other materials not elsewhere mentioned in this schedule.	14.5%
17	Asphaltic roofing.	14.5%
18	Baby & adult diapers.	14.5%
19	Bakery products including biscuits of all varieties, cakes, pastries, pizza-breads, other than those specified in any other schedule.	14.5%
20	Baking powder, bread improver, cake gel, vinegar, wheat gluten and edible gelatin used for confectionary and ice creams.	14.5%

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21	Batteries and parts thereof, dry cells, button cells, solar cells of all kinds, parts and accessories thereof including zinc calots and carbon rods.	14.5%
22	Binoculars, monocular, opera glasses, optical telescope, astronomical instruments, microscopes.	14.5%
23	Bleaching powder of all varieties and descriptions.	14.5%
24	Boards such as planner boards, graph boards, writing boards, white mark ceramic steel, dry wipe boards.	14.5%
25	Bulldozers, excavators, earth movers, dumpers, dippers, pipe-layers, scrappers and the like, and parts and accessories thereof. Deleted but inserted in Entry 147 of Sch-IV w.e.f. 01.04.11 vide F.NO. FIN/REV-3/VAT/2001 dated 18.03.11	Deleted
26	Cables of all types, other than those specifically included in this schedule or in any other schedule.	14.5%
27	Casurina, eucalyptus timber.	14.5%
28	Cement including white cement and their substitutes.	14.5%
29	Chinaware, porcelain ware and stoneware articles.	14.5%
30	Cigar cases and cigarette cases, pipe holders, tobacco pipes, cigarette filters and hookah.	14.5%
31	Cinematographic equipments, including video cameras, projectors, overhead projectors, enlargers, plates and clothes required for use therewith, sound recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film strip, arc or cinema carbons, cinema slides, paper, paper boards required for use therewith.	14.5%
32	Citronella oil.	14.5%
33	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.	14.5%
34	Coconut products (other than sweet and confectionary and those specifically included under any other item in this schedule).	14.5%
35	Coffee powder including French coffee. Deleted w.e.f. 09.10.06 by implication vide F. NO. FIN/REV-3/EXEMPT/8/06 dated 25.09.06 and transferred to SI-IV Entry 36 (Coffee powder including French coffee)	Deleted
36	Collapsible gates, rolling shutters whether operated manually, mechanically or electronically and their parts and grills made of iron and steel.	14.5%
37	Conduit pipes and its fittings.	14.5%
38	Confectionary including toffee, chocolate and sweets of all kinds, ice-candy, ice-cakes, ice-jelly, kulfi & frozen confectionary, frozen desert, chewing gum and the like.	14.5%
39	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.	14.5%
40	Cooking gas other than LPG.	14.5%
41	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, sandalwood oil, ramachom oil, cinnamon oil, perfumes, scents, snow & cream, eau-de-cologne, solid cologne, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles (not included talcum powder) complexion rouge, bleaching agents, hair oil, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, eyeliners, eye lashes and body deodorants.	14.5%
42	Cushion, mattresses, pillows, seat cover and other articles made wholly or partly of artificial or synthetic resin or plastic foam or rubber foam.	14.5%
43	Deccan hemp products other than deccan hemp fibres.	14.5%
44	Detergents whether cakes, liquids or powders, toilet soap, washing soap, laundry brighteners, abir, blue, stain busters, stain removers and all kinds of cleaning powder and liquids.	14.5%

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45	Dextrose monohydrate or powder for food drink having dextrose monohydrate as major ingredient.	14.5%
46	Diesel locomotive and parts and accessories thereof.	14.5%
47	Doors, windows, ventilators, partitions, stands, ladders, etc. made of any materials.	14.5%
48	Dry fruits, nuts and kernels such as almond, pista, dry grapes, figs, apricots, walnut, cashew kernel other than those specified elsewhere in this schedule.	14.5%
49	Duplicating machines, photo copying machines, reprographic copiers including roneomachines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith.	14.5%
50	Electric motors, spare parts and accessories.	14.5%
51	Electrical domestic and commercial appliances including food processors like grinders, ovens, frying pans, roti-maker, rice maker, rice cooker, deep fat frier, curd mixer, 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.	14.5%
52	Electrical goods of all kinds in the generation, transmission, distribution or in connection in the consumption of electricity, including all kinds of transformers, inverters, voltage stabilizers, wire and cables, holders, plugs, sockets, switches, capings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, panel boards, distribution boards, electrical relays, single phasing preventors, wooden plugs, lightning arrestors, electrical earthenware and porcelainware, circuit breakers, starters, chokes, power supply indicators, winding wires and strips, joining materials, heating elements, general lightning system(GLS), lamps, bulbs, tubes, light fittings, battens, brackets, sound or visual signaling apparatus as bells, sirens, indicator panels, burglar or fire alarms other than those specifically included.	14.5%
53	Electronic goods (i) electronic system, instruments, apparatus and appliances including television, audio & video cassette tape recorder, compact disc writer, audio & video cassettes, audio & video magnetic tapes and Dcs, video cassette players, automatic teller machines, music system, 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.	14.5%
54	Electroplated nickel, chromium silver or German silver goods.	14.5%
55	Empty gas cylinders.	14.5%
56	Fax machines and their parts and accessories.	14.5%
57	Fibreglass sheets and articles made of fibreglass other than those specifically included in this schedule or in any other schedule.	14.5%
58	Fire fighting equipments and devices.	14.5%
59	Fireworks including coloured matches.	14.5%

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60	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 slabs and head stone, (iv) Black stone, Kota stone or any other natural stone, (v) Marbles, that is to say, (a) Marbles 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.	14.5%
61	Floor coverings, that is to say, (i) carpets, durries, druggets, kalins, galichas, carpentry and rugs whether tufted, piled or otherwise 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.	14.5%
62	Foam rubber products, plastic foam products, or other synthetic foam products of every description including (i) Sheets, (ii) cushions, (iii) Pillows and (iv) mattresses.	14.5%
63	Food- (i) Ready to serve foods and food preparations including instant foods, pickles, chatnis, sauces, jams marmalades, jellies sweets and sweet meats, confectionary, chocolates, toffees and savories like chips and popcorn, (ii) sweets made of groundnuts, gingelly, (iii) Fried, roasted or salted grams and kemels, (iv) Semi-cooked or semi-processed food stuffs like coconut milk, coconut milk powder. Food mixes, noodle, vermicelli and macaroni including spaghetti and cornflakes, vegetative and animal preparations sold in sealed containers, (v) Food colours, essence of all kinds and powders or tables used for making food preparations, (vi) Fruits other than dry fruits and vegetable products when sold in tins, cans, bottles or in any kind of sealed containers, (vii) Paste of onion, ginger or garlic or similar other pastes and combination thereof, including curry paste when sold in sealed container.	14.5%
64	Footwear of all kinds excluding plastic footwear and hawai chappals.	14.5%
65	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.	14.5%
66	Fruits sold in preserved form.	14.5%
67	Fur, skins with fur and articles made of fur, skin.	14.5%
68	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 5% municipal waste only as fuel.	14.5%
69	Furniture made from any materials 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 maybe, for the purpose of this item.	14.5%
70	Garden and beach umbrellas and parts thereof.	14.5%
71	Garnet sands.	14.5%
72	Gas stoves, burners and other accessories thereof.	14.5%
73	Gases other than those specifically mentioned in this schedule or in any other schedule.	14.5%
74	Glasses and glassware other than those specified elsewhere in this schedule or in any other schedule.	14.5%
75	Glycerin.	14.5%

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76	Hair- (i) Human hair, (ii) Wigs.	14.5%
77	Handlooms machinery and parts and accessories thereof.	14.5%
78	Helmets.	14.5%
79	Hollow polyester fibre.	14.5%
80	Hospital instruments, apparatus, appliances, tools and aids used in medical, surgical, dental, veterinary science or physiotherapy including electrical and electronic equipments and appliances, syringes and needles, operation theatre equipment, 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 taloned paraffin gauza dressing, ultrasound jelly, pinchers (Steel) medical oxygen, medical kits, medical disposable intravenous administration set, thermometer, mechanical nasal filters, instrument sterilizer, hospitalwares, gypsum plaster of paris, bandage, fixed, partial dentures, enameled iron trays, and abasis.	14.5%
81	Instant tea and instant coffee.	14.5%
82	Insulated flexible air ducts made of PVC or other materials.	14.5%
83	Internal combustion engine, marine engine, diesel engine, oil engine, generators, their spare parts, other than those specifically mentioned in this Schedule.	14.5%
84	Ivory, rosewood and sandalwood articles.	14.5%
85	Jute-cum-polypropylene coverings.	14.5%
86	Key chains and key holders.	14.5%
87	Laboratory reagents, disinfectants.	14.5%
88	Laminated board or sheet of all varieties and description including expanded polystyrene of all kinds of mica, sunmica, formica decolam etc.	14.5%
89	Leather Goods.	14.5%
90	Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam.	14.5%
91	Light roofing sheets (obtained by immersing paper mat in bitumen)	14.5%
92	Lighters of all kinds including spark lighters.	14.5%
93	Locks, padlocks and keys (all kinds)	14.5%
94	Low sulphur heavy stock (LSHS)	14.5%
95	Machinery of all kinds other than those specifically mentioned in this schedule 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.	14.5%
96	Maize products that is to say, liquid glucose, dextrose, monohydrate, malto dextrine, glucose "D", maizeglutein, maize oil hydro com steep liquor.	14.5%

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97	Measuring devices such as (i) vernier caliper, screw gauge, depth gauge, coating thickness gauge, dial indicator, outside micrometer, Mitutoyo cylinder gauge, precision thread ring 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.	14.5%
98	Meat, poultry, fish, sea fish, fruit and vegetables preserved and sold in airtight containers.	14.5%
99	Menthol.	14.5%
100	Mercury.	14.5%
101	Metal alloys, metal powders including metal plates of all types and grades and metal scraps other than those falling under declared goods.	14.5%
102	Metallic products other than those specified elsewhere in this schedule or in any other schedule.	14.5%
103	Micro cellular rubber.	14.5%
104	Milk products including powder milk, condensed milk, ghee, cheese, butter oil, ice creams, margarine, whether or not bottled, canned or packed.	14.5%
105	Miscellaneous items not covered in any other schedule.	14.5%
106	Mosquito repellants including electric or electronic mosquito repellents, gadgets and insects repellents, devices and parts and accessories thereof.	14.5%
107	Motor coolant, solvent oil and transformer oil.	14.5%
108	Motor vehicle, chassis of motor vehicles, motor cycles, motor combinations, motor scooter, mopeds, motorettes, three wheelers, motor vessels, components, spare parts and Accessories thereof. (The words "Spare Parts" is deleted w.e.f. 19.10.2013 vide F.NO.FIN/REV-3/VAT/10/05 dated 19.10.2013 and was inserted under entry 353 of Schedule IV taxable at 4.75% w.e.f. 19.10.2013. It is deleted and now inserted as separate Entry under Sl no 175 of Schedule V vide F.NO.FIN/REV- 3/VAT/10/05 dated 16.07.2015)	14.5%
109	Motor, operated electrically or otherwise, and pump operated with or without motor, including spare parts, components and accessories of such motor and pump.	14.5%
110	Musical instruments, electrical and electronic.	14.5%
111	Naphtha.	14.5%
112	Natural and synthetic essential oil not elsewhere specified in this schedule or in any other schedule.	14.5%
113	Non-alcoholic beverage and their powders, concentrates and tables 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.	14.5%
114	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, gull pins and pin studs.	14.5%

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115	Paints, lacquers, polished and enamels not otherwise specified in this schedule, including (i) 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	14.5%
	semi-drying such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, perilla 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.	
116	Pan masala, pan chutney, scented supari and the like.	14.5%
117	Paper envelopes whether printed or not, paper cups, pulp moulded products such as eggs tray and other paper products.	14.5%
118	Perambulatory including push chair for babies, and spare parts, accessories and components thereof.	14.5%
119	Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, films including x-ray films packs and plates, x-ray machines, 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.	14.5%
120	Plaster of paris.	14.5%
121	Playing cards of every description.	14.5%
122	Plywood, laminated and decorative sheets veneer plywood, hard board, particle board, block 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 made of any other material other than wood.	14.5%
123	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, digesters gas maters and electrical heaters for digestors, gas holding tanks for digestors. Pollution control equipments – (ii) instrumentation – B, Oc incubator, C, Oc apparatus, ion analyzer, (iii) Air pollution control equipment- filters (fabric filters, bag filters, vacuum filters), electrostatic precipitators, cyclones, wets.	14.5%
124	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.	14.5%
125	Power factor and shun capacitors of all kinds.	14.5%
126	Rain coat, tarpaulin and products of waterproof cloth, rexine and PVC cloth.	14.5%
127	Ropes of all kinds.	14.5%
128	Rough synthetic gem bottles.	14.5%
129	RTS grills.	14.5%
130	Rubber products, synthetic rubber products and products of mixture of rubber and synthetic rubber including tread rubber not elsewhere mentioned in this schedule or in any other schedule.	14.5%
131	Saccharine.	14.5%
132	Saffron.	14.5%

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133	Sanitary towels, sanitary napkins, beltless napkins and tampons, baby nappies, disposable diapers.	14.5%
134	Sanitary equipments and fittings of every description including storage tanks, sinks, wash basin pedestals, taps, pipe-fittings, bath showers, bidets, water closet pans, flushing cisterns, urinals, commodes, man-made covers used in connection with drainage and sewerage disposals, parts and accessories thereof.	14.5%
135	Scientific instruments and lab equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments and mechanical instruments	14.5%
136	Shaving set, safety razor, safety blades, razor cartridge, shaving cream, shaving soap, after shave lotion and hair comb.	14.5%
137	Shoe polish including shoe wax, cream and whitener.	14.5%
138	Silverware	14.5%
139	Sound transmitting equipments including loudspeaker, Dictaphones, amplifiers, and similar apparatus and recording and reproducing sound and spare parts and accessories.	14.5%
140	Soya milk.	14.5%
141	Spirulina products and other supplementary diet products in the form of pills, powders, capsules, etc.	14.5%
142	Stainless steel products excluding utensils.	14.5%
143	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 lockers cabinets.	14.5%
144	Studio backgrounds including lighting control reflectors, tri-reflectors, modifiers, backgrounds, curtain backgrounds, etc.	14.5%
145	Suit cases, brief cases, attaché cases, dispatch cases, trunks.	14.5%
146	Vanity bags, vanity cases and vanity boxes, purses and hand bags.	14.5%
147	Synthetic gems.	14.5%
148	Tabulating, calculation machines, parts and accessories thereof.	14.5%
149	Tailoring materials namely needles, scissors, hooks, zips, buckles, measuring tape and stick, collar and collar bones, horn button, indent hooks and eyes, jean buttons, knitting pins, long stitch kits, MS coated button/stars, zip fasteners, zippers, cuff links, crochet hooks.	14.5%
150	Tanning barks.	14.5%
151	Telecommunication apparatus and ribbons used therewith not falling under any entry in this schedule or in any other schedule.	14.5%
152	Television sets and component parts and accessories thereof.	14.5%
153	Timber, including all kinds of wood, standing trees, planks, rafters, battens, veneer, bali post of any size or variety other than those coming under any other specific entry in this schedule or in any other schedule.	14.5%

Rate of Tax Under the Nagaland Value Added Tax Act as stood on 24 March,2016

154	<p>“All tobacco and tobacco products other than unmanufactured tobacco, bidis and tobacco used in the manufacture of bidis “(Inserted to take effect from 05.05.08 vide F.NO.FIN/REV-3/6/2001 dated 01.05.08)</p> <p>(Stands increased from 13.25% to 15% w,e.f 15.09.2011 vide F.NO. FIN/REV-3/6/2001 dated 01.09.2011)</p> <p>(The words “All tobacco and tobacco products other than unmanufactured tobacco, bidis and tobacco used in the manufacture of bidis “ is substituted by “All tobacco and tobacco products”)</p> <p>The rate stands increased from 15% to 18% wef 28.06.2013 vide F.NO. FIN/REV-3/6/2001 dated 28.06.2013.</p> <p>The rate Stands increased from 18% to 25% w,e.f 01.08.2015 vide F.NO. FIN/REV-3/VAT/10/05 dated 16.07.2015.</p>	25%
155	Tools and wear parts such as twist drills, taps, reamers, spanners, screw-drivers, files, cutting pliers, hammers, cutters, dies, button bits, tungsten, carbide wear parts, ceramic industrial wear parts and the like.	14.5%
156	Toothpaste, tooth powder (whether medicated or not) tooth brush and other dentifrices, mouth washes and deodorants.	14.5%
157	Torch light and bulbs.	14.5%
158	Toys of all kinds including electrical and electronic toys.	14.5%
159	Transport equipments other than those specifically mentioned in this schedule.	14.5%
160	Typewriters, typewriter ribbons used therewith, whether or not spools, correction fluids and s are arts.	14.5%
161	Tyres and tubes other than those for bicycles, tri-cycles, cycle rickshaws and wheelchairs,flaps	14.5%
162	Vacuum flasks of all kinds and descriptions including refill 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.	14.5%
163	Vegetable, mineral and other preparations, tonic food supplements, appetizers, dietical foods and all other preparations for human consumption in liquid pill, powder forms, whether prepared according to pharmaceutical standards or otherwise, other than those specified elsewhere in this schedule.	14.5%
164	Vicks.	14.5%
165	Vinegar.	14.5%
166	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.	14.5%
167	Water-distilled water, medicinal water, ionic water, battery water, de-mineralized water.	14.5%
168	Water filters of all varieties and descriptions.	14.5%
169	Water proofing, damp proofing and weather proofing compounds.	14.5%
170	Welding rods.	14.5%
171	Wireless reception instruments and apparatus, transistor radio, radio radiograms and transistors and components thereof including all electrical valves, accumulators, amplifiers and loudspeakers which are used exclusively in such instruments and apparatus.	14.5%

Rate of Tax Under the Nagaland Value Added Tax Act as stood on 24 March,2016

172	Works contract of all nature excluding printing works. Deleted by implication with immediate effect vide No. LAW/ACT-114/2004 dated 24.10.08	deleted
173	Yeast-fresh, dried or compressed, yeast extract-paste or powder and yeast cell wall.	14.5%
174	Videotapes and mobile phones the maximum retail price per piece of which exceeds rupees fifteen thousand and above(Inserted to take effect from. 23.11.2011 vide F.NO.FIN/TAX/40/90 dated 23.11.2011)	14.5%
175	Spare parts of Motor vehicles (Inserted to take effect from. 01.08.2015 vide F.NO.FIN/REV-3/VAT/10/05 Dated 16.07.2015)	14.5%

SCHEDULE – VI
[See Section 12(4) (e)]
Goods taxable at the first point of sale within the State

	Description of Goods	Rate
1	Liquor (Foreign and Indian made Foreign Liquor)	20%
2	Lottery ticket	20%

SCHEDULE – VII
[(See Section 17 (8) (ix) (f))]
List of non-creditable goods.

Sl No	Description of goods	Circumstances in which input tax shall be nil
1	2	3
1	Petroleum products and natural gas	(i) When used as fuel (ii) When exported out of State
2	Capital goods other than – (i) Civil structure and immovable goods or properties. (ii) Building materials used in construction activity. (iii) Vehicles of all types (iv) Office equipment (v) Furniture, fixture including electrical fixtures and fittings (vi) Capital goods purchased prior to the appointed day (Date of commencement of VAT Act)	(i) when intended to be used mainly in the manufacture of exempted goods or in the tele-communications net work or mining or the generation and distribution of electric energy or other form of power; OR (ii) When the manufacturer claims depreciations U/S 32 of the income Tax Act, 1961.
3	All goods except those mentioned at serial No.1 and 2	(i) When used in the telecommunications net work, in mining or in the generation and distribution of electricity or other form of power; (ii) When exported out of State or disposed of otherwise than by sale; (iii) When used in the manufacture or packing of exempted goods except when such goods are sold in the course of export of goods out of territory of India; (iv) When used in the manufacture or packing of taxable goods which are exported out of State or disposed of otherwise than by sale; (v) When left in stock whether in the form purchased or in manufactured or processed form on the date of cancellation of the registration certificate.

Schedule – VII
[(See Section 12 (5))]
Inserted to have immediate effect vide No. LAW/ACT-114/2004 dated 24.10.08

Sl. No	Conditions	Rate
1.	Without any deduction whatsoever	4%
2.	With deduction on account of labour and service charges Subject to a maximum of 40% of the total value of work contract.	12.5%

The above schedule VII which prescribes the Tax on Works Contract was substituted with immediate effect vide F.No. FIN/REV-3/23/02 dated 28.06.13 by the following namely:

Schedule – VIII
[(See Section 12 (5))]
Increase in rate of Tax wef 01/08/2015 vide F.No. FIN/REV-3/VAT/10/05 dated 16.07.15

Sl. No	Conditions	Rate (wef 01/08/2015)
1.	Without any deduction whatsoever	5%
2.	With deduction on account of labour and service charges Subject to a maximum of 65 % of the total value of work contract.	14.5%

