

**“The tentative updated VAT Schedules have been prepared. You are requested to go through the contents and point out any discrepancy and shortcoming (if any) within 15-Days and mail the same to [etc-hp@nic.in](mailto:etc-hp@nic.in)”**

**SCHEDULE 'A'**  
**(See clause (a) of sub-section (1) of section 6)**  
**Part-I**  
**GOODS TAXABLE @ 1 percentum**

Sr. No.	Goods	Commodity Code
1	2	3
1.	Gold, silver, other precious metals, precious stones and ornaments thereof.	
<sup>1</sup> 2.	Aviation Turbine Fuel, as defined under entry (iid) of Section 14 of the Central Sales Tax Act, 1956 (Act No 74 of 1956).	

**<sup>2</sup>Part-I 'A'**  
**GOODS TAXABLE @ 2 percentum**

Sr. No.	Goods	Commodity Code
1	2	3
1.	Sales made by Canteen Store Department to military/exmilitary personnel directly or through unit run canteens.	
<sup>3</sup> 2.	<p style="text-align: center;">Plant and machinery when sold to hydro-power units for use in generation of hydro-power, subject to furnishing of a certificate in duplicate by the registered hydro-power unit to the registered selling dealer in the following Form 'HD':-</p> <p style="text-align: center;"><b>FORM-HD</b></p> <p style="text-align: right;">Original/Duplicate</p> <p>Name and address of the purchasing dealer :</p> <p>TIN :</p> <p>To</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>(Seller) TIN .....</p> <p>Certified that the goods purchased from you as per your bill stated below:-</p> <p>Bill No. : .....</p> <p>Date of Bill : .....</p> <p>Amount of bill : Rs. ....(in words)</p> <p>Rupees.....(in figures)</p> <p>Description of goods : .....</p> <p>.....</p> <p>are covered under our certificate of Registration (TIN) .....for use in the generation of Hydro-power.</p> <p>Place : ..... (Signature of the purchasing dealer)</p> <p>Date : ..... (Hydro-power Unit)</p> <p><b>(Note:- To be furnished by the selling dealer alongwith hard copy of the Annual Return).</b></p>	

<sup>1</sup> New entry 2 inserted vide Notification No. EXN-F(1)-7/2012-Part dated 01-04-2013 Published in RHP (Extraordinary) on 01-04-2013.

<sup>2</sup> New part inserted vide Notification No. EXN-F(1)-7/2012 dated 31-12-2013 published in RHP dated 02-01-2014.

<sup>3</sup> New entry inserted vide Notification No. EXN-F(10)-5/2014 dated 28-07-2014 published in RHP on 28-07-2014.

**<sup>1</sup>Part-II**  
**GOODS TAXABLE @ 4 PERCENTUM**

Sr. No.	Goods	Commodity Code																								
1	2	3																								
<sup>2</sup> 1.	Declared goods as specified in section 14 of Central Sales Tax Act, 1956 (Central Act 74 of 1956) except item at sr. no. (ia),(iia), (iid), (iv) & (v).																									
2.	Edible Oils and Oil Cake.																									
3.	Flour (Atta), maida, suji, besan etc.																									
<sup>3</sup> 4.	Pulses.																									
5.	Vanaspati (Hydrogenated Vegetable Oil).																									
6.	Vegetable Oil including gingili and bran oil.																									
<sup>4</sup> 7.	Goods sold by Central Police Canteens exclusively to their serving and ex-serving personnel only.																									
<sup>5</sup> XXX	XXX	XXX																								
<sup>6</sup> 8	<sup>7</sup> List of Industrial inputs and packing materials. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sr. No.</th> <th style="text-align: center;">Heading No.</th> <th style="text-align: center;">Description</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td style="text-align: center;">1501.00.00</td> <td>Animal (including fish) fats and oils, crude, refined or purified.</td> </tr> <tr> <td style="text-align: center;">2.</td> <td style="text-align: center;">1518.00.40</td> <td>Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, inedible mixtures or preparations of fats and oils.</td> </tr> <tr> <td style="text-align: center;">3.</td> <td style="text-align: center;">1520.00.00</td> <td>Glycerol, Crude, Glycerol Waters and Glycerol lyes.</td> </tr> <tr> <td style="text-align: center;">4.</td> <td style="text-align: center;">1521.00.00</td> <td>Vegetable waxes (other than triglycerides), beeswax, shellac wax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</td> </tr> <tr> <td style="text-align: center;">5.</td> <td style="text-align: center;">1702.00.00</td> <td>Liquid glucose (non medicinal).</td> </tr> <tr> <td style="text-align: center;">6.</td> <td style="text-align: center;">2102</td> <td>Yeasts (Active or Inactive); other single cell micro organism, dead (but not including vaccines of prepared baking powders.</td> </tr> </tbody> </table>	Sr. No.	Heading No.	Description	1	2	3	1.	1501.00.00	Animal (including fish) fats and oils, crude, refined or purified.	2.	1518.00.40	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, inedible mixtures or preparations of fats and oils.	3.	1520.00.00	Glycerol, Crude, Glycerol Waters and Glycerol lyes.	4.	1521.00.00	Vegetable waxes (other than triglycerides), beeswax, shellac wax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	5.	1702.00.00	Liquid glucose (non medicinal).	6.	2102	Yeasts (Active or Inactive); other single cell micro organism, dead (but not including vaccines of prepared baking powders.	
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<sup>1</sup> Inserted in place of existing Part-II of Schedule 'A' vide notification No EXN-F(10)-1/2006-II dated 29-03-2010 published in RHP (Extra-ordinary) on 29-03-2010.

<sup>2</sup> Substituted vide Notification No. EXN-F(10)-6/2011 dated 22-07-2011 published in RHP on 22-07-2011. Prior to this entry was "Declared goods as specified in section 14 of Central Sales Tax Act, 1956 (Central Act 74 of 1956).".

<sup>3</sup> Item inserted vide Notification No. EXN-F(10)-1/2006-II dated 1-02-2011 Published in on 1-02-2011.

<sup>4</sup> Inserted vide Notification No. EXN-F(10)-1/2009-Part. dated 11-05-2012 Published in RHP on 14-05-2012.

<sup>5</sup> Deleted vide Notification No. EXN-F(1)-7/2012. dated 31-12-2013 published in RHP on 02-01-2014. Previous entry was "Sales made by Canteen Store Department to serving military personnel and ex-servicemen directly or through unit run canteens" which was notified vide Notification No. EXN-F(1)-7/2012. dated 17-08-2013 Published in RHP on 20-08-2013"

<sup>6</sup> New entry inserted vide Notification No. EXN-F(10)-8/2013 dated 25-07-2014 published in RHP dated 28-07-2014.

<sup>7</sup> List inserted vide notification no. EXN-F(5)-8/2005 dated 21.06.2005 published in R.P.H.P. on 21-06-2005.

7.	2207.20.00	Denatured ethyl alcohol of any strength. Ethyl Alcohol of the strength above 110 proof.
8.	2601.00.00	All ores and concentrates.
9.	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.
10.	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents
11.	2707.10.00	Benzole
12.	2707.30.00	Xylole
13.	2707.40.00	Naphthalene
14.	2707.60.00	Phenols
15.	2707.91.00	Creosote oils
16.	2707.14	Naphtha
17.	2711.11.00	Natural Gas in Liquefied state (except LPG, Propane and Butane).
18.	2711.14.00	Butadiene
19.	2711.21.00	Natural Gas in Gaseous State other than Compressed Natural Gas (used as transport fuel)
20.	2712.20.00	Normal Paraffin and paraffin wax
21.	2707.20.00	Toluole.
22.	2801.00.00	Fluorine, Chlorine, Bromine and Iodine.
23.	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.
24.	2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
25.	2804.00.00	Hydrogen, rare gases and other non-metals.
26.	2805.00.00	Alkali or alkaline earth metals; rare earth metals, scandium and Ytrium, whether or not intermixed or inter alloyed; mercury.
27.	2807.00.10	Sulphuric acid and anhydrides thereof; Oleum.
28.	2808.00.00	Nitric acid; Sulphonitric acids.
29.	2809.00.00	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.
30.	2810.00.00	Oxides of boron; boric acids.
31.	2811	Other inorganic acids and other inorganic oxygen compounds of non-metals.
32.	2812.00.00	Halides and halide oxides of non-metals.
33.	2813.00.00	Sulphides of non-metals; commercial phosphorus trisulphide.
34.	2814.10.00	Ammonia, anhydrous or in aqueous solution.
35.	2815.00.00	Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash); peroxides of sodium or potassium.
36.	2806.10.00	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.
37.	2816.00.00	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
38.	2818	Artificial corundum, whether or not chemically defined; aluminum oxide;

		aluminum hydroxide.
<b>39.</b>	2818.30.00	Aluminum hydroxides.
<b>40.</b>	2819.00.00	Chromium oxides and hydroxides.
<b>41.</b>	2820.00.00	Manganese oxides.
<b>42.</b>	2821.00.00	Iron oxides and hydroxides.
<b>43.</b>	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.
<b>44.</b>	2823.00.00	Titanium oxide.
<b>45.</b>	2825.00.00	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
<b>46.</b>	2826.00.00	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
<b>47.</b>	2827.00.00	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
<b>48.</b>	2828	Hypochlorites; commercial calcium hypochlorite; chlorites, hypobromites.
<b>49.</b>	2829.00.00	Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates.
<b>50.</b>	2830.00.00	Sulphides; Polysulphides.
<b>51.</b>	2831.00.00	Dithionites and sulphoxylates.
<b>52.</b>	2832.00.00	Sulphides; thiosulphates.
<b>53.</b>	2833	Sulphates; alums; peroxosulphates (persulphates)
<b>54.</b>	2834.00.00	Nitrites, nitrates.
<b>55.</b>	2835.00.00	Phosphinates (hypophosphites), phosphonates (phosphites); phosphates and polyphosphates.
<b>56.</b>	2836.00.00	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
<b>57.</b>	2837.00.00	Cyanides, cyanide oxides and complex cyanides.
<b>58.</b>	2838.00.00	Fulminates, cyanates and thiocyanates.
<b>59.</b>	2840.00.00	Borates; Peroxoborates (perborates).
<b>60.</b>	2841.30.00	Sodium dichromate.
<b>61.</b>	2841.50.00	Potassium dichromate.
<b>62.</b>	2844.00.00	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
<b>63.</b>	2845.00.00	Isotopes other than those of heading No.2844: compounds, inorganic or organic of such isotopes, whether or not chemically defined.
<b>64.</b>	2846.00.00	Compounds, inorganic or organic, of rare earth metals of yttrium or scandium or of mixtures of these metals.
<b>65.</b>	2847	Hydrogen peroxide, whether or not solidified with urea.
<b>66.</b>	2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.
<b>67.</b>	2849.10.00	Calcium Carbide.

<b>68.</b>	2901	Acyclic Hydrocarbons.
<b>69.</b>	2901.00.00	Propylene, Ethylene.
<b>70.</b>	2902.00.00	Cyclic Hydrocarbons.
<b>71.</b>	2903.00.00	Halogenated derivatives of Hydrocarbons.
<b>72.</b>	2904.00.00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
<b>73.</b>	2905	Acyclic alcohols and their Halogenated, Sulphonated, nitrated or nitrosated derivatives.
<b>74.</b>	2905.11.00	Methanol.
<b>75.</b>	2905.31.00	Diethylene Glycol, Mono Ethylene Glycol, TriEthylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.
<b>76.</b>	2906.00.00	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives.
<b>77.</b>	2907	Phenols and its salts.
<b>78.</b>	2908.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
<b>79.</b>	2909.00.00	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives.
<b>80.</b>	2910.00.00	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
<b>81.</b>	2910.10.00	Ethylene Oxide.
<b>82.</b>	2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
<b>83.</b>	2912.00.00	Aldehyde-function compounds, Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
<b>84.</b>	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 2912.
<b>85.</b>	2915.00.00	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
<b>86.</b>	2916.00.00	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
<b>87.</b>	2917.00.00	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives. * Dimethyl terephthalate. * Terephthalic Acid and its salt

<b>88.</b>	2918.00.00	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphanated, nitrated or nitrosated derivatives.
<b>89.</b>	2919.00.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
<b>90.</b>	2920.00.00	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives.
<b>91.</b>	2921.00.00	Amine- function compounds.
<b>92.</b>	2922.00.00	Oxygen function amino-compounds.
<b>93.</b>	2923.00.00	Quaternary ammonium salts and hydroxides; lecithins and other phosphoinolipids.
<b>94.</b>	2924.00.00	Carboxamide-function compounds; amide-function compounds of carbonic acid.
<b>95.</b>	2925.00.00	Carboxamide-function compounds (including saccharin and its salts) and imine function compounds.
<b>96.</b>	2926.00.00	Nitrile-function compounds.
<b>97.</b>	2927.00.00	Diazo, Azo-or-azoxy-compounds.
<b>98.</b>	2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.
<b>99.</b>	2929	Compounds with other nitrogen function.
<b>100.</b>	2930.00.00	Organo-sulphur compounds.
<b>101.</b>	2931.00.00	Others inorganic acid and other inorganic oxygen compounds of non-metals.
<b>102.</b>		Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose: sugar ethers, sugar acetals and sugar esters and their salts.
<b>103.</b>	2932.00.00	Heterocyclic compounds with oxygen heteroatom(s) only.
<b>104.</b>	2933.00.00.	Heterocyclic compounds with nitrogen heteroatom(s) only.
<b>105.</b>	2934.00.00	Nucleic acids and their salts; other heterocyclic compounds.
<b>106.</b>	2935.00.00	Sulphonamides.
<b>107.</b>	2938.00.00	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
<b>108.</b>	2939.00.00	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
<b>109.</b>	2942	Other organic compounds.
<b>110.</b>	3201.00.00	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.
<b>111.</b>	3202.00.00	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic

		preparations for pre-tanning.
<b>112.</b>		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin.
<b>113.</b>	3204.00.00	Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
<b>114.</b>	3205.00.00	Colour lakes; preparations based on colour lakes,
<b>115.</b>	3206	Other colouring matter; inorganic products of a kind used as luminophores, whether or not chemically defined.
<b>116.</b>	3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes.
<b>117.</b>	3211.00.00	Prepared driers.
<b>118.</b>	3212.00.00	Dyes, acid dyes, alizarine dyes, basic dyes and chemicals.
<b>119.</b>	3302	Synthetic flavoring essences.
<b>120.</b>	3402	Organic surface active agents (other than soap), surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap.
<b>121.</b>	3403	Lubricating preparations (including cutting-oil preparations, bold or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, foreskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals. -- Containing petroleum oils or oils obtained from bituminous minerals.
<b>122.</b>		Degreasing Preparations, Wetting Agents Penetrators.
<b>123.</b>	3501.00.00	Casein, cascinate and other Casein derivatives, casein glues.
<b>124.</b>	350.00.30	Glues derived from bones, hides and similar items fish glues.
<b>125.</b>	3507.00.00	Enzymes; prepared enzymes not elsewhere specified or included.
<b>126.</b>	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form

		ready for use.
127.	3801.10.00	Artificial graphite, colloidal or semicollodial graphite, preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semi-manufacturers.
128.	3802.10.00	Activated carbon, activated natural mineral products, animal black, including spent animal black.
129.	3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.
130.	3806.00.00	<sup>1</sup> [xxx xxx] Rosin and resin acids, and derivatives thereof, rosin spirit and rosin oils, run gums.
131.	3806.10.90	Reducers and blanket wash/roller wash used in the printing industry. (organic composite solvents and thinners not elsewhere specified or included).
132.	3807.00.00	Wood tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
133.	3809.00.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordents). Of a kind used in textile, paper, leather or like industries, not elsewhere specified or included.
134.	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering brazing or welding; soldering brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.
135.	3812.10.00	Prepared rubber accelerators, compounded plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilisers for rubber or plastics.
136.	3815.00.00	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
137.	3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902.
138.	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
139.	3823.00.00	Industrial monocarboxylic fatty acids, acid

<sup>1</sup> Item No. 130 substituted vide Notification No. EXN-F(5)-13/2005 dated 13-6-2007 published in R.H.P. Extra dated 21-6-2007. Prior to this the words **“Resin (crude pine gum)”** was included.

		oils from refining, industrial fatty alcohols.
<b>140.</b>	3824.00.00	Electroplating salts
<b>141.</b>	3901	Polymers of ethylene in primary forms.
<b>142.</b>	3903	Polymers of styrene, in primary forms - Polystyrene;
<b>143.</b>	3904	Polymers of vinyl chloride, vinyl acetate or of other halogenated olefins, in primary forms.
<b>144.</b>	3905.00.00	Acrylic polymers in primary forms.
<b>145.</b>	3907.10.00	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms.
<b>146.</b>	3907.60.00	Polyethylene Terephthalate Chips.
<b>147.</b>	3908.00.00	Polyamides in primary forms.
<b>148.</b>	3909.00.00	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
<b>149.</b>	3910.00.00	Silicones in primary forms.
<b>150.</b>	3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysuophides, polysulphones and other products not elsewhere specified or included in primary forms.
<b>151.</b>	3912	Cellulose and its chemical derivatives, and cellulose others, not elsewhere specified or included in primary forms.
<b>152.</b>	3913.00.00	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
<b>153.</b>	3914.00.00	Ion-exchangers based on polymers in primary forms.
<b>154.</b>	3917.22.00	Polymers of propylene or of other olefins, in primary forms.
<b>155.</b>	3919.00.00	Self-adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
<b>156.</b>	3920.00.00	Flexible plain films.
<b>157.</b>	3923.00.00	All Articles for conveyance or packing of goods, including boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers, lids, caps (but not including insulated ware).
<b>158.</b>	3923.00.00	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.
<b>159.</b>	4001.00.00	Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
<b>160.</b>	4002.00.00	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 4001 with any product of this heading, in primary forms or in plates, sheets or strip.

<b>161.</b>	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.
<b>162.</b>	4005.00.00	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No. 4006.
<b>163.</b>	4408	Veneer.
<b>164.</b>	4701.00.00	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
<b>165.</b>	4819.00.00	Cartons (including flattened or folded cartons). Boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition <sup>1</sup> [and packing containers made of metals including tin].
<b>166.</b>	4821.00.00	Paper printed labels and paperboard printed labels.
<b>167.</b>	4823.12.00	Paper self adhesive tape and printed wrappers used for packing.
<b>168.</b>	5402.00.00	Partially Oriented Yarn, Polyester Texturised Yarn and waste thereof.
<b>169.</b>	6305.10.00	Sacks and bags of a kind used for the packing of goods, of jute or of other textile based fibres of heading No. 5303.
<b>170</b>	7010.90.00	Carboys, bottles, jars, phials, of a kind used for the packing of goods; stoppers, lids and other closures.
<b>171.</b>	7601.20.00	Aluminium its alloys and products (except extrusions).
<b>172.</b>	7604.29.10	Aluminium conductor steel reinforced (ACSR).
<b>173.</b>		Acid slurry.
<b>174.</b>		Activated Carbon.
<b>175.</b>		Additives, Salts, Stippers, Passivations, Intermediates and other chemicals used in Various types of Electroplatings such as Nickel, Zinc, Copper, Satin Nickel, Chrome Brass, Silver, Gold, Aluminium, Lead Tin, Tin Cobalt, etc.
<b>176.</b>		Amino Hardener, Epoxy Hardener, Acceiator, Epoxy Resins, UF Resin.
<b>177.</b>		Basic chromium sulphate, sodium bi-chromate; bleach liquid.
<b>178.</b>		Bone sinews.
<b>179.</b>		Bones (burnt).
<b>180.</b>		Bones (crushed).
<b>181.</b>		Boric Acid and Borax Powder.
<b>182.</b>		Brackets of bearings.
<b>183.</b>		Buttons, Elastic, Zip Paper Foam.
<b>184.</b>		Caustic and Soda Ash.

<sup>1</sup> Item No. 165 substituted vide Notification No. EXN-F(5)-5/2005 dated 12-7-2006 published in R.H.P. Extra dated 27-7-2006.

185.		Emery Powders, Animal Glue, Leather Wheels, Lustre (Polishing Composition) Cotton Buffs, Namda, Flap Wheels and all types of polishing materials and steel wire brush.
186.		Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives. (Other organicoorganic compounds).
187.		Hand tools.
188.		Hosiery knitting
189.		Maize starch, glucose D, maize gluten, maize germ & oil.
190.		Motor stamings.
191.		Nickel Sulphate, Nickel Chloride, Nickel Carbonate, Chromic Acid, Chrome Salt and other Acids etc.
192.		Nitrocellulose Lacquers in Aqueous and Non-Aqueous Medium.
193.		Nuts and Bolts, screws and fasteners.
194.		Organic Composite Solvents / Thinners.
195.		Paper Cones Paper Pipes
196.		Polyester Staple Fibre waste.
197.		Polyester Staple Fibre, Polyester Staple Fibre Fill.
198.		Power Coating, Stoving Enamels, Stoving Enamels, Stoving Primers and Stoving Thinners.
199.		Prepared Liquid Pigments and Dye Solutions.
200.		Pulley.
201.		Retarders used in the printing Industry.
202.		Sodium Acetate, Sodium Sulphate, Hydrogen Peroxide.
203.		Sodium Bi Sulphate and Sodium Meta Bi Sulphite.
204.		Sodium Nitrite, Sodium Nitrate, Potassium Nitrate.
205.		Sodium Silicate.
206.		Sodium Sulphide.
207.		Turpentine Oil.
208.		Wool tops, Acrylic tops, Viscose tops, Nylon tops and blended tops.
209.		Zinc Oxide.
210.		Light liquid paraphene.
211.		Camphor.
212.		Footwear adhesives.
213.		Electric and Porcelain insulators.
214.		All type of clay.
215.		Microcellular sheets, Banwar sheets and Hawai straps.
216.		Pine Oil.
217.		Mild steel sheets.
218.		Soldering Iron, bits, spares and accessories thereof.
219.		Polyvenyle acetate emulsion.

	220.		Textile Auxillaries, P.U. adhesives, ethylene oxide condensates and derivates used in paints, greese, juit and Textiles.
	221.		Hasian cloth, Juit clothier/sheets.
	222.		C.N.F.L.,cardinal alkyde resin.
	223.		Purified Terephthalic acid.
	224.		H-17 base oil.
	225.		Copper clad sheets (printed circuit Board)”
	<sup>1</sup> 226.		(a) S.O. Dyes (Liquid form) (b) Acrylic Binders (c) Ethers (d) Finishing Agents (e) NC. Lacquer (f) Prepared Was (g) Polyurethanes (h) Synthetic, Orgnic Tanning Preparation (i) CAB Lacquers].
	<sup>2</sup> 227.		The industrial inputs, raw-material and packing material other than those already listed in this entry, but excluding the goods as specified in subsection (8) of section 11 of this Act subject to entitlement certificate in Form-43 issued by Assessing Authority of the district concerned (district incharge).

**<sup>3</sup>Part-II-‘A’**  
**GOODS TAXABLE @ 5 PERCENTUM**

Sr. No.	Goods	Commodity Code
1	2	3
1.	Agricultural implements not operated manually or not driven by animal.	
2.	Areca nut, betel nut and betel nut powder.	
<sup>4</sup> 3.	XXX XXX XXX	
4.	Wood free Agro Boards and Particle boards made from Sugarcane bagasse and other agri-residue.	
5.	Bamboo, pulp of bamboo, bamboo paper, bamboo wood and its articles (other than those covered by item No. 5 of Schedule ‘B’).	

<sup>1</sup> Item No. 226 added vide Notification No. EXN-F(5)-5/2005 dated 12-07-2006 published in R.H.P. on 27-07-2006.

<sup>2</sup> Inserted vide Notification No. EXN-F(10)-7/2011 dated 03-10-2012 Published in RHP on 05-10-2012.

<sup>3</sup> Substituted vide notification No EXN-F(10)-6/2011 dated 22-07-2011 published in RHP on 22-07-2011. Prior to this Part-II‘A’ was as notified by EXN-F(10)-1/2006-II dated 29-03-2010 published in RHP on 29-03-2010.

<sup>4</sup> Omitted vide Notification No. EXN-F(1)-7/2012-Part dated 01-04-2013 Published in RHP on 01-04-2013. Prior to this omission clause was as under:-

“Aviation Turbine Fuel, as defined under entry (iid) of section 14 of CST Act, 1956.”

6.	Bearings.	
7.	Bedsheets, Pillowcover, quilts, Blanket, towels & other madeups.	
8.	Belting.	
9.	Betel leaves.	
10.	Bicycles, tricycles, cycle rickshaws, Cycle tyres & Tubes and parts thereof.	
11.	Bidi leaves.	
<sup>1</sup> 12.	Biomass Briquettes and fuel made from solid waste procured from any Local Self Government Body or from any person	
13.	Bitumen & Coal-tar.	
14.	Bone meal.	
15.	Bricks of all kind including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles.	
16.	Buckets of all kinds except those made of precious metal.	
17.	Candles.	
18.	Capital Goods.	
19.	Castings.	
20.	Castor oil.	
21.	Centrifugal, mono block and submersible pump sets and parts thereof.	
22.	Coffee beans and seeds, cocoa pod, tea of all kind (whether leaves or in processed form) and chicory.	
23.	Coir and coir products excluding coir mattresses.	
24.	Combs.	
25.	Compressed Fluorescent Light.	
26.	Cottage Cheese (Paneer).	
27.	Cotton waste.	
28.	Crucibles.	
29.	Cups & glasses of paper/ plastic & Leaf plates and cups (other than those specified in item No. 35 of Schedule 'B').	
30.	Coal, including coke in all its forms but excluding charcoal as defined under entry (ia) of Central Sales Tax Act, 1956.	
31.	Desi Ghee.	
32.	Drugs & medicines including vaccines, syringes & Dressing Medicated Ointment, light liquid paraffin of I.P. grade, medical plant and equipment/ devices & implants.	
33.	Dry fruits, Wet dates & porridge.	
34.	Electrodes including welding electrodes and welding rods.	
35.	Embroidery or Zari articles i.e. imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glassbeed & badla.	
36.	Equipments of all kind for communication such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch	

<sup>1</sup> Entry amended vide notification No. EXN-F(10)-5/2011 dated 28-04-2012 Published in RHP on 28-04-2012

	Exchange (E.P.A.B.X.) etc.							
37.	Exercise books (except those specified in item No. 29 of Schedule 'B'), graph book and laboratory note book.							
38.	Feeding Bottles & Nipples.							
39.	Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extrusions thereof.							
40.	Fibres of all types and fibre waste.							
41.	Flyash.							
42.	Fried and roasted grams.							
43.	Hand pumps and spare parts.							
44.	Hardware of Iron & Steel (not enamelled or plated).							
45.	Herbs, bark, dry plants or dry roots, commonly known as jari booti and dry flowers.							
46.	Hing (Asafoetida).							
47.	Honey.							
48.	Hose pipes & fittings thereof.							
49.	Hosiery goods.							
50.	Husk & Bran of Cereals & Rice Bran.							
51.	Ice.							
52.	Imitation jewellery.							
53.	Incense sticks commonly known as aggarbati, dhupkathi and dhup bati.							
54.	Industrial cables (high voltage cable, XL PE cables, jelly-filled cables, optical fibre cables).							
<sup>1</sup> 55.	XXX XXX XXX							
56.	Insulators.							
57.	Intangible goods of all kind like copyright, patent and representative licence etc.							
58.	Insecticides, pesticides, rodenticides, fungicides, weedicides, herbicides.							
59.	Iron and Steel, as defined under entry (iv) of section 14 of CST Act, 1956.							
60.	IT products including computers, telephone (including mobile handsets, DVD & CD and parts thereof, teleprinter and wireless equipments and parts thereof) and other products as notified vide notification no. EXN-F(5)-8/2005 dated 29-05-2009. <i>“Telephones, cell phones, tele-printer, wireless equipment and parts thereof, Digital Video Disc &amp; Compact Disc and Information Technology products, that is to say:-</i> <table border="1" data-bbox="422 1764 1177 1923"> <thead> <tr> <th><i>Sr. No.</i></th> <th><i>Description</i></th> </tr> </thead> <tbody> <tr> <td><i>(a)</i></td> <td><i>Word processing machines and Electronic typewriters, their parts and accessories,</i></td> </tr> <tr> <td><i>(b)</i></td> <td><i>Microphone, multimedia speakers and Headphones,</i></td> </tr> </tbody> </table>	<i>Sr. No.</i>	<i>Description</i>	<i>(a)</i>	<i>Word processing machines and Electronic typewriters, their parts and accessories,</i>	<i>(b)</i>	<i>Microphone, multimedia speakers and Headphones,</i>	
<i>Sr. No.</i>	<i>Description</i>							
<i>(a)</i>	<i>Word processing machines and Electronic typewriters, their parts and accessories,</i>							
<i>(b)</i>	<i>Microphone, multimedia speakers and Headphones,</i>							

<sup>1</sup> Deleted vide Notification No. EXN-F(10)-8/2013. dated 25-07-2014 published in RHP on 28-07-2014 and inserted in Part-II of Schedule 'A' as entry No. 8.

	(c)	Telephone answering machines,	
	(d)	Prepared unrecorded media for sound recording,	
	(e)	IT software on any media, that is to say,-- (i) Disc for laser reading systems for reproducing phenomena other than sound or image, (ii) Magnetic tapes for reproducing phenomena other than sound or image, (iii) Other software, on floppy disc or cartridge tape or on disk or on CD ROM or on other media,	
	(f)	Transmission apparatus other than apparatus for radio or TV broadcasting that is to say,-- (i) Walkie talkie set, (ii) Cordless handset, (iii) Car telephone, (IV) Transportable telephone, (v) Marine radio communication equipment, (vi) Amateur radio equipment, and (VII) Cellular telephone,	
	(g)	Radio, Pagers and Demodulators	
	(h)	Aerials, Antennae and parts	
	(i)	(a) LCD Panels, LED panels and their parts (b) Electrical capacitors, fixed, variable and parts thereof	
	(j)	Electronic Calculators,	
	(k)	Electrical resistors,	
	(l)	Switches, connectors, relays of up to 5 amperes,	
	(m)	DATA/ Graphic Display tubes, other than Picture tubes and parts thereof,	
	(n)	Diodes, transistors and similar semi-conductor devices,	
	(o)	Electronic integrated Circuits and Micro-assemblies,	
	(p)	Signal Generators and parts thereof,	
	(q)	(i) Optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors, and (ii) Optical fibre, Optical fibre bundle and cables other than those specified in part (i) of this sub-item,	
	(r)	Liquid Crystal devices, flat panel display devices and parts,	
	(s)	Computer systems and peripherals and Electronic diaries,	
	(t)	Cathode ray oscilloscopes, spectrum analyzers and signal analyzers,	
	(u)	DC Micro motors and Stepper motors of 37.5 watts,	
	(v)	Uninterrupted power supply system,	
	(w)	Permanent magnets and articles,	
	(x)	Electrical apparatus for line telephony or line telegraphy,	
<b>61.</b>	Items of food & drinks prepared & sold by dealers running eating places.		
<b>62.</b>	Jute, as defined under entry (v) of section 14 of CST Act, 1956.		
<b>63.</b>	Kattha.		
<b>64.</b>	Kerosene Lamps/Lantern, Petromax, Glass chimney.		
<b>65.</b>	khoya/khoa.		
<b>66.</b>	Knitting wool.		
<b>67.</b>	Lime, limestone, clinker and dolomite.		
<b>68.</b>	Lignite.		

<b>69.</b>	Linear Alkyl benzene, L.A.B. Sulphonic acid, Alfa Olefin, Sulphonate.	
<b>70.</b>	Murmuralu, pelalu, atakutu, puffed rice, muri.	
<b>71.</b>	Napa slabs & Slates (rough flooring & roofing stones).	
<b>72.</b>	Newars.	
<b>73.</b>	Non mechanised Boat used by Fishermen.	
<b>74.</b>	Old/Used Cars (tax will be levied on the difference between the selling price and buying price of the old/used Cars).	
<b>75.</b>	Ores and minerals.	
<b>76.</b>	Paper, Paper board and news print including computer stationery.	
<b>77.</b>	Pipes of all varieties including G.I. pipes, C.I. pipes, Ductile pipes and PVC pipes and fittings thereof.	
<b><sup>1</sup>78.</b>	XXX XXX XXX	
<b>79.</b>	Plastic granules, Plastic Powder & Master batches.	
<b>80.</b>	Pre-engineered steel building and steel components thereof including Puff panels,	
<b>81.</b>	Printed material including diary & calendar.	
<b>82.</b>	Printing & writing ink excluding toner and cartridges.	
<b>83.</b>	Processed fruits, vegetables etc. including fruit jams , jelly, pickles, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise)	
<b>84.</b>	Processed meat, poultry & Fish.	
<b><sup>2</sup>85.</b>	Goods manufactured in Himachal Pradesh supplied to Indian Railways against a certificate in Form 'R' specified in the Central Sales Tax (Himachal Pradesh) Rules, 1970 issued by authorized officer of the Railways including the rail coaches, engines, wagons and parts thereof, electrically operated lifting barriers and its parts etc.	
<b>86.</b>	Readymade garments.	
<b>87.</b>	Refractory monolithic.	
<b>88.</b>	Renewable energy devices and parts thereof.	
<b>89.</b>	Safety matches.	
<b>90.</b>	Sales of goods (other than those goods specified in Schedule 'D') made to Government of Himachal Pradesh subject to furnishing of the certificate in form 'D' appended to the end of this Part.	
<b>91.</b>	Sales of goods other than Schedule 'D' goods made to Canteen Stores Department subject to the furnishing of a certificate duly signed and stamped by the officer authorised to make purchases	

<sup>1</sup> Omitted vide Notification No. EXN-F(1)-7/2012-Part dated 01-04-2013 Published in RHP on 01-04-2013. Prior to this omission clause was as under:-

“Plastic footwear , Hawai Chappals & Straps thereof.”

<sup>2</sup> Entry No,85 substituted vide notification No. EXN-F(10)-6/2011(i) dated 28-04-2012 Published in RHP on 28-04-2012. Prior to this the entry was as under:-

“Rail coaches, engines and wagons and parts thereof”.

	certifying that the goods purchased are meant for sale to serving military personnel and ex-servicemen directly or through unit run Canteens.	
<b>92.</b>	Sand & Grit.	
<b>93.</b>	School bags.	
<b>94.</b>	Scrap, parings & waste of metals, non metals, glass & plastic.	
<b>95.</b>	Sewing Machines & parts thereof.	
<b>96.</b>	Ship and other water vessels.	
<b>97.</b>	Silk fabrics (subject to abolition of rental agreement).	
<b>98.</b>	Skimmed milk powder and UHT Milk.	
<b>99.</b>	Solvent oils other than organic solvent oil.	
<b>100.</b>	Spectacles, parts & components thereof, contact lense & lense cleaners.	
<b>101.</b>	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies.	
<b>102.</b>	Sports goods including exercise & multi gym equipments, accessories & parts thereof.	
<b>103.</b>	Stainless steel sheets.	
<b>104.</b>	Starch	
<b>105.</b>	Sugar and khandsari.**	
<b>106.</b>	Tamarind including seed & powder.	
<b>107.</b>	Textile fabrics.**	
<b>108.</b>	Toys.	
<b>109.</b>	Tractors, threshers, harvesters and attachments and parts thereof.	
<b>110</b>	Transmission towers and Transformers.	
<b>111.</b>	Umbrella including garden umbrella.	
<b>112.</b>	Utensils of all kind including Pressure cookers/Pans except utensils made of precious metals.	
<b>113.</b>	Washing soap excluding detergent in all forms.	
<b>114.</b>	Writing instruments (other than those specified in item No. 29 of Schedule 'B')	
<b>115.</b>	Yarn of all type other than cotton and silk yarn in hank and sewing thread.	
<b>2116</b>	All kinds of sweetmeats (mithai), milk products prepared and sold by manufacturers, milk federations and co-operative societies located in the State.	
<b>3117</b>	Goods manufactured by industrial units in Himachal Pradesh and supplied to Defence forces/Central Government Departments/ Central Public Undertakings in the course of inter-state trade or	

<sup>1</sup> Amended vide Notification No. EXN-F(10)-5/2010 dated 21-01-2013 published in RHP on 22-01-2013. Prior to this entry was as under:- "Transmission towers".

<sup>2</sup> Inserted vide Notification No. EXN-F(10)-1/2009-Part dated 11-05-2012 Published in RHP on 14-05-2012.

<sup>3</sup> Inserted vide Notification No. EXN-F(1)-7/2012 dated 03-10-2012 published in RHP on 05-10-2012.

	commerce against certificate in Form 'ND' issued by the authorized officer/authority.	
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**Note: -- \*\*** The rate of tax in respect of Sugar and textile fabrics of this Schedule, shall be applicable from the date as the State Government may notify.

### <sup>1</sup>SCHEDULE 'A'

(See clause (a) of sub-section (1) of section 6)

#### PART-I: GOODS TAXABLE @ 1 percentum

Sr.No.	Goods
1.	2.
1.	Gold, silver, other precious metals, precious stones and ornaments thereof.

#### "Part-II GOODS TAXABLE @ 4 PERCENTUM

1. Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act, 74 of 1956)
2. Edible oils, oil cake.
3. Flour (atta), maida, suji, besan etc.
4. Vanspati (hydrogenated vegetable oil).
5. Vegetable oil including gingili oil and bran oil.
- <sup>2</sup>6. Pulses.

#### "Part-II-'A' GOODS TAXABLE @ 5 PERCENTUM

1.	Agricultural implements not operated manually or not driven by animal.
2.	Areca nut, betel nut and betel nut powder.
3	Wood free Agro Boards and Particle boards made from Sugarcane bagasse and other agri-residue.
4.	Bamboo, pulp of bamboo, bamboo paper, bamboo wood and its articles (other than those covered by item No. 5 of Schedule 'B').
5.	Bearings.
6.	Bedsheets, Pillowcover, quilts, Blanket, towels & other madeups.
7.	Belting.
8.	Betel leaves.
9.	Bicycles, tricycles, cycle rickshaws, Cycle tyres & Tubes and parts thereof.
10.	Bidi leaves.
11.	Biomass Briquettes.
12.	Bitumen & Coal-tar.
13.	Bone meal.
14.	Bricks of all kind including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles.
15.	Buckets of all kinds except those made of precious metal.

<sup>1</sup> The Part-II and Part-II-A of Schedule-'A' substituted vide notification No.EXN-F(10)-6/2011 dated 22-07-2011 Published in RHP (Extra-ordinary) on 22-07-2011. Previously the said Schedule was as under-

<sup>2</sup> Item No.6 in Part-II of Schedule 'A' inserted vide notification No. EXN-F(10)-1/2006-II dated 1-02-2011 published in RHP (Extra Ordinary) on 2-02-2010.

16.	Candles.
17.	Capital Goods.
18.	Castings.
19.	Castor oil.
20.	Centrifugal, mono block and submersible pump sets and parts thereof.
21.	Insecticides, pesticides, rodenticides, fungicides, weedicides, herbicides.
22.	Coffee beans and seeds, cocoa pod, tea of all kind (whether leaves or in processed form) and chicory.

23.	Coir and coir products excluding coir mattresses.
24.	Combs.
25.	Compressed Fluorescent Light.
26.	Cottage Cheese (Paneer).
27.	Cotton and cotton waste.
28.	Crucibles.
29.	Cups & glasses of paper/ plastic & Leaf plates and cups (other than those specified in item No. 35 of Schedule 'B').
30.	Desi Ghee
31.	Drugs & medicines including vaccines, syringes & Dressing Medicated Ointment, light liquid paraffin of I.P. grade, medical plant and equipment/ devices & implants.
32.	Dry fruits, Wet dates & porridge.
33.	Electrodes including welding electrodes and welding rods.
34.	Embroidery or Zari articles i.e. imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glassbeed & badla.*
35.	Equipments of all kind for communication such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) etc.
36.	Exercise books (except those specified in item No. 29 of Schedule 'B'), graph book and laboratory note book.
37.	Feeding Bottles & Nipples.
38.	Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extrusions thereof.
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42.	Hand pumps and spare parts.
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46.	Honey.
47.	Hose pipes & fittings thereof.
48.	Hosiery goods.
49.	Husk & Bran of Cereals & Rice Bran.
50.	Ice.
51.	Imitation jewellery.
52.	Incense sticks commonly known as aggarbati, dhupkathi and dhup bati.
53.	Industrial cables (high voltage cable, XL PE cables, jelly-filled cables, optical fibre cables).
54.	Industrial input and packing materials as may be notified.
55.	Insulators.
56.	Intangible goods of all kind like copyright, patent and representative licence etc.
57.	IT products including computers, telephone (including mobile handsets, DVD & CD and parts thereof, teleprinter and wireless equipments and parts thereof) and other products as may be notified. <i>"Telephones, cell phones, tele-printer, wireless equipment and parts thereof, Digital Video Disc &amp; Compact Disc and Information Technology products, that is to say:-</i> <b>Sr. No. Description</b> <i>(a) Word processing machines and Electronic typewriters, their parts and accessories,</i> <i>(b) Microphone, multimedia speakers and Headphones,</i> <i>(c) Telephone answering machines,</i> <i>(d) Prepared unrecorded media for sound recording,</i> <i>(e) IT software on any media, that is to say,--</i> <i>(i) Disc for laser reading systems for reproducing phenomena other than sound or image,</i> <i>(ii) Magnetic tapes for reproducing phenomena other than sound or image,</i> <i>(iii) Other software, on floppy disc or cartridge tape or on disk or on CD ROM or on other media,</i>

	<p>(f) <i>Transmission apparatus other than apparatus for radio or TV broadcasting that is to say,--</i></p> <p>(i) <i>Walkie talkie set,</i>  (ii) <i>Cordless handset,</i>  (iii) <i>Car telephone,</i>  (IV) <i>Transportable telephone,</i>  (v) <i>Marine radio communication equipment,</i>  (vi) <i>Amateur radio equipment, and</i>  (VII) <i>Cellular telephone,</i></p> <p>(g) <i>Radio, Pagers and Demodulators</i>  (h) <i>Aerials, Antennae and parts</i>  (i) (a) <i>LCD Panels, LED panels and their parts</i>  (b) <i>Electrical capacitors, fixed, variable and parts thereof</i>  (j) <i>Electronic Calculators,</i>  (k) <i>Electrical resistors,</i>  (l) <i>Switches, connectors, relays of up to 5 amperes,</i>  (m) <i>DATA/ Graphic Display tubes, other than Picture tubes and parts thereof,</i>  (n) <i>Diodes, transistors and similar semi-conductor devices,</i>  (o) <i>Electronic integrated Circuits and Micro-assemblies,</i>  (p) <i>Signal Generators and parts thereof,</i>  (q) (iii) <i>Optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors, and</i>  (iv) <i>Optical fibre, Optical fibre bundle and cables other than those specified in part (i) of this sub-item,</i></p> <p>(r) <i>Liquid Crystal devices, flat panel display devices and parts,</i>  (s) <i>Computer systems and peripherals and Electronic diaries,</i>  (t) <i>Cathode ray oscilloscopes, spectrum analyzers and signal analyzers,</i>  (u) <i>DC Micro motors and Stepper motors of 37.5 watts,</i>  (v) <i>Uninterrupted power supply system,</i>  (w) <i>Permanent magnets and articles,</i>  (x) <i>Electrical apparatus for line telephony or line telegraphy,</i></p>
58.	Items of food & drinks prepared & sold by dealers running eating places.
59.	Kattha.
60.	Kerosene Lamps/Lantern, Petromax, Glass chimney.
61.	Khoya/Khoa.
62.	Knitting wool.
63.	Lime, limestone, clinker and dolomite.
64.	Lignite.
65.	Linear Alkyl benzene, L.A.B. Sulphonic acid, Alfa Olefin, Sulphonate.
66.	Murmuralu, pelalu, atakutu, puffed rice, muri.
67.	Napa slabs & Slates (rough flooring & roofing stones).
68.	Newars.
69.	Non mechanised Boat used by Fishermen.
70.	Old/Used Cars (tax will be levied on the difference between the selling price and buying price of the old/used Cars)
71.	Ores and minerals.
72.	Paper, Paper board and news print including computer stationery.
73.	Pipes of all varieties including G.I. pipes, C.I. pipes, Ductile pipes and PVC pipes and fittings thereof.
74.	Plastic footwear, Hawaii Chappals & Straps thereof.
75.	Plastic granules, Plastic Powder & Master batches.
76.	Pre-engineered steel building and steel components thereof including Puff panels,
77.	Printed material including diary & calendar.
78.	Printing & writing ink excluding toner and cartridges.
79.	Processed fruits, vegetables etc. including fruit jams, jelly, pickles, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise)
80.	Processed meat, poultry & Fish.
81.	Rail coaches, engines and wagons and parts thereof.
82.	Readymade garments.
83.	Refractory monolithic
84.	Renewable energy devices and parts thereof.
85.	Safety matches.
86.	Sales of goods (other than those goods specified in Schedule 'D') made to Government of Himachal Pradesh

	subject to furnishing of the certificate in form 'D' appended to the end of this Part.
87.	Sales of goods other than Schedule 'D' goods made to Canteen Stores Department subject to the furnishing of a certificate duly signed and stamped by the officer authorised to make purchases certifying that the goods purchased are meant for sale to serving military personnel and ex-servicemen directly or through unit run Canteens.
88.	Sand & Grit.
89.	School bags.
90.	Scrap, parings & waste of metals, non metals, glass & plastic.
91.	Sewing Machines & parts thereof.
92.	Ship and other water vessels.
93.	Silk fabrics (subject to abolition of rental agreement).
94.	Skimmed milk powder and UHT Milk.
95.	Solvent oils other than organic solvent oil.
96.	Spectacles, parts & components thereof, contact lense & lense cleaners.
97.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies.
98.	Sports goods including exercise & multi gym equipments, accessories & parts thereof.
99.	Stainless steel sheets.
100.	Starch.
101.	Sugar and khandsari.**
102.	Tamarind including seed & powder.
103.	Textile fabrics.**
<sup>1</sup> 104.	XXX XXX XXX
105.	Toys.
106.	Tractors, threshers, harvesters and attachments and parts thereof.
107.	Transmission towers.
108.	Umbrella including garden umbrella.
109.	Washing soap excluding detergent in all forms
110.	Utensils of all kind including Pressure cookers/Pans except utensils made of precious metals.
111.	Writing instruments (other than those specified in item No. 29 of Schedule 'B').
112.	Yarn of all type other than cotton and silk yarn in hank and sewing thread.

**Note:-** \*\* The rate of tax in respect of Sugar and Textile fabrics of this Schedule, shall be applicable from the date as the State Government may notify”.

**1. \* Part-II and Part-II-‘A’ substituted vide notification No. EXN-F(10)-1/2006-II dated 29-03-2010 published in RHP (Extra Ordinary on 29-03-2010. Prior to this the same were as under:-**

**PART-II  
GOODS TAXABLE @4 percentum**

1.	Agricultural implements not operated manually or not driven by animal.
2.	Areca nut, betel nut and betel nut powder.
<sup>2</sup> 2-A.	Wood free Agro Boards and Particle boards made from Sugarcane bagasse and other agri-residue.
3.	Bamboo, pulp of bamboo, bamboo paper, bamboo wood and its articles (other than those covered by item No. 5 of Schedule 'B').
4.	Bearings.
5.	Bedsheets, Pillowcover, quilts, Blanket, towels & other madeups.
6.	Belting.
7.	Betel leaves.
8.	Bicycles, tricycles, cycle rickshaws, Cycle tyres & Tubes and parts thereof.
9.	Bidi leaves.
10.	Biomass Briquettes.
11.	Bitumen & Coal-tar.
12.	Bone meal.
13.	Bricks of all kind including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles.
14.	Buckets of all kinds except those made of precious metal.
15.	Candles.
16.	Capital Goods.
17.	Castings.

<sup>1</sup> The entry no. 104 'beedies' deleted vide Notification No. EXN-F(10)-1/2011 dated 10-06-2011 Published in RHP (Extra-ordinary) on 10-06-2011.

<sup>2</sup> Item No. 2-A inserted vide notification No. EXN-F(5)-4/2006 dated 1<sup>st</sup> January 2009, published in R-H-P. Extra on 2-1-2009.

18.	Castor oil.																
19.	Centrifugal, mono block and submersible pump sets and parts thereof.																
20.	Insecticides, pesticides, rodenticides, fungicides, weedicides, herbicides.																
21.	Coffee beans and seeds, cocoa pod, tea of all kind (whether leaves or in processed form) and chicory.																
22.	Coir and coir products excluding coir mattresses.																
23.	Combs.																
<sup>1</sup> 23-A	Compressed Fluorescent Light.																
24.	Cottage Cheese (Paneer).																
25.	Cotton and cotton waste.																
26.	Crucibles.																
27.	Cups & glasses of paper/ plastic & Leaf plates and cups (other than those specified in item No. 35 of Schedule 'B').																
28.	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act, 74 of 1956).																
<sup>2</sup> 28-A	Desi Ghee																
29.	Drugs & medicines including vaccines, syringes & Dressing Medicated Ointment, light liquid paraffin of I.P. grade, medical plant and equipment/ devices & implants.																
30.	Dry fruits, Wet dates & porridge.																
31.	Edible oils, oil cake.																
32.	Electrodes including welding electrodes and welding rods.																
33.	Embroidery or Zari articles i.e. imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glassbeed & badla.*																
34.	Equipments of all kind for communication such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) etc.																
35.	Exercise books (except those specified in item No. 29 of Schedule 'B'), graph book and laboratory note book.																
36.	Feeding Bottles & Nipples.																
37.	Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extrusions thereof.																
38.	Fibres of all types and fibre waste.																
39.	Flour (atta), maida, suji, besan etc.																
40.	Flyash.																
41.	Fried and roasted grams.																
42.	Hand pumps and spare parts.																
43.	Hardware of Iron & Steel (not 23namelled or plated).																
44.	Herbs, bark, dry plants or dry roots, commonly known as jari booti and dry flowers.																
45.	Hing (Asafoetida).																
46.	Honey.																
47.	Hose pipes & fittings thereof.																
48.	Hosiery goods.																
49.	Husk & Bran of Cereals & Rice Bran.																
50.	Ice.																
51.	Imitation jewellery.																
52.	Incense sticks commonly known as aggarbati, dhupkathi and dhup bati.																
53.	Industrial cables (high voltage cable, XL PE cables, jelly-filled cables, optical fibre cables).																
54.	Industrial input and packing materials as may be notified.																
55.	Insulators.																
56.	Intangible goods of all kind like copyright, patent and representative licence etc.																
<sup>3</sup> 57.	IT products including computers, telephone (including mobile handsets, DVD & CD and parts thereof, teleprinter and wireless equipments and parts thereof) and other products as may be notified.																
	<p><i>"Telephones, cell phones, tele-printer, wireless equipment and parts thereof, Digital Video Disc &amp; Compact Disc and Information Technology products, that is to say:-</i></p> <table border="1"> <thead> <tr> <th><b>Sr. No.</b></th> <th><b>Description</b></th> </tr> </thead> <tbody> <tr> <td>(b)</td> <td>Word processing machines and Electronic typewriters, their parts and accessories,</td> </tr> <tr> <td>(c)</td> <td>Microphone, multimedia speakers and Headphones,</td> </tr> <tr> <td>(d)</td> <td>Telephone answering machines,</td> </tr> <tr> <td>(e)</td> <td>Prepared unrecorded media for sound recording,</td> </tr> <tr> <td>(f)</td> <td>IT software on any media, that is to say,--</td> </tr> <tr> <td></td> <td>(i) Disc for laser reading systems for reproducing phenomena other than sound or image,</td> </tr> <tr> <td></td> <td>(ii) Magnetic tapes for reproducing phenomena other than sound or image,</td> </tr> </tbody> </table>	<b>Sr. No.</b>	<b>Description</b>	(b)	Word processing machines and Electronic typewriters, their parts and accessories,	(c)	Microphone, multimedia speakers and Headphones,	(d)	Telephone answering machines,	(e)	Prepared unrecorded media for sound recording,	(f)	IT software on any media, that is to say,--		(i) Disc for laser reading systems for reproducing phenomena other than sound or image,		(ii) Magnetic tapes for reproducing phenomena other than sound or image,
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<sup>1</sup> Item No. 23-A inserted vide notification No. EXN-F(10)-1/2006 dated 20<sup>th</sup> June 2009 published in R.H.P. Extra on 23<sup>rd</sup> June 2009.

<sup>2</sup> Item No. 28-A inserted vide notification No. EXN-F(10)-1/2006 dated 20<sup>th</sup> June 2009 published in R.H.P. Extra on 23<sup>rd</sup> June 2009.

<sup>3</sup> Item No.57 substituted vide notification No. EXN—F(5)-8/2005 dated 24<sup>th</sup> July 2009 published in R.H.P. Extra on 25<sup>th</sup> July,2009.

	<p>(iii) Other software, on floppy disc or cartridge tape or on disk or on CD ROM or on other media,</p> <p>(g) Transmission apparatus other than apparatus for radio or TV broadcasting that is to say,--</p> <p>(i) Walkie talkie set,</p> <p>(ii) Cordless handset,</p> <p>(iii) Car telephone,</p> <p>(iv) Transportable telephone,</p> <p>(v) Marine radio communication equipment,</p> <p>(vi) Amateur radio equipment, and</p> <p>(vii) Cellular telephone,</p> <p>(h) Radio, Pagers and Demodulators</p> <p>(i) Aerials, Antennae and parts</p> <p>(j) (a) LCD Panels, LED panels and their parts (b) Electrical capacitors, fixed, variable and parts thereof</p> <p>(k) Electronic Calculators,</p> <p>(l) Electrical resistors,</p> <p>(m) Switches, connectors, relays of up to 5 amperes,</p> <p>(n) DATA/ Graphic Display tubes, other than Picture tubes and parts thereof,</p> <p>(o) Diodes, transistors and similar semi-conductor devices,</p> <p>(p) Electronic integrated Circuits and Micro-assemblies,</p> <p>(q) Signal Generators and parts thereof,</p> <p>(r) (i) Optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors, and (ii) Optical fibre, Optical fibre bundle and cables other than those specified in part (i) of this sub-item,</p> <p>(s) Liquid Crystal devices, flat panel display devices and parts,</p> <p>(t) Computer systems and peripherals and Electronic diaries,</p> <p>(u) Cathode ray oscilloscopes, spectrum analyzers and signal analyzers,</p> <p>(v) DC Micro motors and Stepper motors of 37.5 watts,</p> <p>(w) Uninterrupted power supply system,</p> <p>(x) Permanent magnets and articles,</p> <p>(y) Electrical apparatus for line telephony or line telegraphy,</p>
58.	Items of food & drinks prepared & sold by dealers running eating places.
59.	Kattha.
60.	Kerosene Lamps/Lantern, Petromax, Glass chimney.
61.	Khoya/Khoa.
62.	Knitting wool.
63.	Lime, limestone, clinker and dolomite.
64.	Lignite.
65.	Linear Alkyl benzene, L.A.B. Sulphonic acid, Alfa Olefin, Sulphonate.
66.	Murmuralu, pelalu, atakutu, puffed rice, muri.
67.	Napa slabs & Slates (rough flooring & roofing stones).
68.	Newars.
69.	Non mechanised Boat used by Fishermen.
<sup>1</sup> 69-A	Old/Used Cars (tax will be levied on the difference between the selling price and buying price of the old/used Cars)
70.	Ores and minerals.
71.	Paddy, rice, wheat and pulses.
72.	Paper, Paper board and news print including computer stationery.
73.	Pipes of all varieties including G.I. pipes, C.I. pipes, Ductile pipes and PVC pipes and fittings thereof.
74.	Plastic footwear, Hawai Chappals & Straps thereof.
75.	Plastic granules, Plastic Powder & Master batches.
<sup>2</sup> 75-A	Pre-engineered steel building and steel components thereof including Puff panels,
76.	Printed material including diary & calendar.
77.	Printing & writing ink excluding toner and cartridges.
78.	Processed fruits, vegetables etc. including fruit jams, jelly, pickles, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise)
79.	Processed meat, poultry & Fish.
80.	Rail coaches, engines and wagons and parts thereof.
81.	Readymade garments.

<sup>1</sup> Item No. 69-A inserted vide notification No. EXN—F(5)-8/2005 dated 25<sup>th</sup> September 2007 published in R.H.P. Extra on 28<sup>th</sup> September 2007.

<sup>2</sup> Item No. 75-A inserted vide notification No. EXN—F(10)-1/2006-I. dated 20<sup>th</sup> June 2009 published in R.H.P. Extra on 23<sup>rd</sup> June, 2009.

82.	Refractory monolithic
83.	Renewable energy devices and parts thereof.
84.	Safety matches.
<sup>1</sup> 85.	Sales of goods (other than those goods specified in Schedule 'D') made to Government of Himachal Pradesh subject to furnishing of the certificate in form 'D' appended to the end of this Part.
<sup>2</sup> 85-A	Sales of goods other than Schedule 'D' goods made to Canteen Stores Department subject to the furnishing of a certificate duly signed and stamped by the officer authorised to make purchases certifying that the goods purchased are meant for sale to serving military personnel and ex-servicemen directly or through unit run Canteens.
86.	Sand & Grit.
87.	School bags.
88.	Scrap, parings & waste of metals, non metals, glass & plastic.
89.	Sewing Machines & parts thereof.
90.	Ship and other water vessels.
91.	Silk fabrics (subject to abolition of rental agreement).
92.	Skimmed milk powder and UHT Milk.
93.	Solvent oils other than organic solvent oil.
94.	Spectacles, parts & components thereof, contact lense & lense cleaners.
95.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies.
96.	Sports goods including exercise & multi gym equipments, accessories & parts thereof.
97.	Stainless steel sheets.
98.	Starch.
99.	Sugar and khandsari.**
100.	Tamarind including seed & powder.
101.	Textile fabrics.**
<sup>3</sup> 102	Beedies
103.	Toys.
104.	Tractors, threshers, harvesters and attachments and parts thereof.
105.	Transmission towers.
106.	Umbrella including garden umbrella.
<sup>4</sup> 106A	Washing soap excluding detergent in all forms
107.	Utensils of all kind including Pressure cookers/Pans except utensils made of precious metals.
108.	Vanaspati (hydrogenated vegetable oil).
109.	Vegetable oil including gingili oil and bran oil.
110.	Writing instruments (other than those specified in item No. 29 of Schedule 'B').
111.	Yarn of all type other than cotton and silk yarn in hank and sewing thread.

**Note: -- \*\*** The rate of tax in respect of Sugar, textile fabrics and Tobacco, of this Schedule, shall be applicable from the date as the State Government may notify.

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<sup>1</sup> Item No. 85 substituted vide notification No. EXN—F(10)-1/2006-I. dated 20<sup>th</sup> June 2009 published in R.H.P. Extra on 23<sup>rd</sup> June,2009. Prior to this the entry was as under:-

“Sale made to Govt. of India or Union Territory or State Govts. Against declaration in form “D” as provided for under the C.S.T. Act,1956.”

<sup>2</sup> Item No. 85-A inserted vide notification No. EXN—F(5)-8/2005 dated 24<sup>th</sup> July, 2009 published in R.H.P. Extra on 25<sup>th</sup> July,2009.

<sup>3</sup> Item No.102 substituted vide notification No. EXN-F(5)-8/2005 dated 17<sup>th</sup> April, 2007 published in R.H.P. Extra on 18.4.2007. Prior to this the entry was “Tobacco”

<sup>4</sup> Item No. 106A inserted vide Notification No. EXN-F(10)-1/2006-I dated 15-10-2009 published in RHP Extra on 16-10-2009.

**<sup>1</sup>Part-II-‘AA’  
(GOODS TAXABLE @ 9 PERCENTUM)**

<b>Sr. No.</b>	<b>Goods</b>	<b>Commodity Code</b>
<b>1.</b>	All types of Footwear, Hawai Chappals and straps thereof.	

**<sup>2</sup>2. The existing part-III in Schedule ‘A’ shall be substituted by the following, namely:-**

**<sup>3</sup>Part-III  
GOODS TAXABLE @ 13.75 PERCENTUM**

All goods other than those specified in Part-I, Part-II, Part-II ‘A’ of schedule ‘A’ and Schedule ‘B’, Schedule ‘C’, <sup>4</sup>Schedule ‘D’ and ‘E’

3. The existing Part-IV, V&VI of Schedule “A” shall be omitted.

4. The existing Schedule “B” shall be substituted by the following, namely:-

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<sup>1</sup> Inserted vide Notification No. EXN-F(1)-7/2012-Part dated 01-04-2013 published in RHP on 01-04-2013.

<sup>2</sup> The Part-III, of Schedule-‘A’ substituted vide notification No. EXN-F(10)-1/2006-II dated 15-07-2010 published in RHP (Extra Ordinary) on 15-07-2010. Prior to this the Part-III was as under:-

2.The existing part-III in Schedule “A” shall be substituted by the following, namely:-

**“Part-III  
GOODS TAXABLE @ 12.5 per centum**

All goods other than those specified in Part-I, Part-II of schedule ‘A’, Schedule ‘B’, Schedule ‘C’ and Schedule ‘D’.”

<sup>3</sup> Substituted vide notification No. EXN-F(10)-1/2006-II dated 15-07-2010 published in RHP on 15-07-2010. Prior to this the Part-III was as under:-

2.The existing part-III in Schedule “A” shall be substituted by the following, namely:-

**“Part-III  
GOODS TAXABLE @ 12.5 per centum**

All goods other than those specified in Part-I, Part-II of schedule ‘A’, Schedule ‘B’, Schedule ‘C’ and Schedule ‘D’.”

<sup>4</sup> Substituted for the word “Schedule ‘D’” vide notification no. EXN-F(10)-1/2011 dated 10-06-2011 published in RHP on 10-06-2011.

**[SCHEDULE 'B']**  
(See section 9)  
**GOODS EXEMPTED FROM TAX**

Sr. No.	Goods	Conditions of exemption	Commodity Code
1.	Agricultural implements manually operated or animal driven.	---	
2.	Agriculture or horticulture produce, including herbs or saplings of trees sold by person or a member of his family, grown by himself or grown on any land in which he has an interest whether as owner or usufructuary mortgagee, tenant or otherwise.	---	
3.	Aids and implements used by handicapped persons.	---	
4.	Animal feed and feed supplements, namely, processed commodity sold as poultry feed, cattle feed, pig feed, fish feed, fish meal, prawn feed, shrimp feed and feed supplements and mineral mixture concentrates, intended for use as feed supplements including grass, hay and straw, Husk of Pulses, wheat bran, Additives & Deoiled cakes.	---	
5.	Articles made of bamboo-wood used for agricultural purposes.	---	
6.	Baan.	---	
7.	Bangles of all type (except those made of precious metals).	---	
8.	Books, periodicals and journals including maps, charts & Globe.	---	
9.	Bread.	---	
10.	Charcoal.	---	
11.	Charkha, Ambar Charkha; handlooms, Himachali handloom articles, Himachali handloom shawls including 'Loi' & Pattu', caps and handspun yarn, and Gandhi Topi.	---	
12.	Chemical fertilizers and chemical fertilizer mixtures; Bio fertilizers & micronutrients, plant regulators and plant growth nutrients.	---	
13.	Coarse grains other than paddy, rice and wheat.	---	
14.	Condoms and contraceptives.	---	
15.	Cotton yarn in hank and silk yarn in hank.	---	
16.	Curd, lassi, butter milk and separated milk.	---	
17.	Earthen wares (unglazed).	---	
18.	Electric Energy.	--	
19.	Fire wood.	When Sold for domestic use	
20.	Fishnet, fish fabrics and fish seeds.	---	
21.	Foodgrains supplied free of cost by the Government of India, Targeted P.D.S.(B.P.L.), Antodya Anna Yojna & Annapurna Yojna.	---	
22.	Fresh fruits.	---	
23.	Fresh milk and pasteurised milk.	---	
24.	Fresh plants, sapling and fresh flowers.	---	
25.	Fresh vegetables.	---	
26.	Garlic, ginger, green chillies, onions, potatoes, sweet potatoes, tapioca and their seeds.	---	
<sup>1</sup> 27	<sup>1</sup> XXX XXX XXX	---	

<sup>1</sup> Item No.27 substituted vide notification No. EXN-F(10)-2/2004 dated 24-07-2009 published in RHP Extra on 25-07-2009. Prior to this the item was as under:-

28.	Goods taken under customs bond for re-export after manufacturing or otherwise.	---	
29.	Graphite pencils, writing chalk, Writing Slate & Slate Pencils, crayons, sketch, pens, drawing colour eraser, sharpener, footrules, geometry boxes, ink tablets, exercise and drawing books of the type used in schools and takhties used by students.	---	
30.	Gur & Jaggery.	---	
31.	Hawan Samagri.	---	
32.	Human blood and blood plasma.	---	
33.	Indigenous handmade musical instruments.	---	
34.	Kerosene oil sold through Public Distribution System.	---	
35.	Khadi Garments & madeups.	---	
36.	Kirpan.	---	
37.	Kumkum, bindi, alta and sindur.	---	
38.	Leaf plates and leaf-cups (when not compressed).	---	
39.	Meat, fish, prawn and other aquatic products when not cured or frozen; eggs and live stock and animal hair. (Except when sold in sealed container).	Except when sold in sealed containers.	
40.	Misri, Patasha, Fullian, Makhana and Chirbara.	---	
41.	National flag.	---	
42.	Non-Judicial stamp paper sold by Government Treasuries; postal items like envelope, postcard etc. sold by Government; rupee note when sold to the Reserve Bank of India and cheques, loose or in book form.	---	
43.	Organic manure.	---	
44.	Papad.	---	
45.	Rakhi.	---	
46.	Raw wool.	---	
47.	Salt.	---	
48.	Seeds of all kinds except oil seeds	---	
49.	Semen including frozen semen.	---	
50.	Silk worm laying cocoon and raw silk.	---	
51.	Tender green coconut.	---	
52.	Water other than – (i) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (ii) water sold in sealed container. <sup>1</sup>	---	
<sup>2</sup> 53.	The idols (statues) made of marbles for temples and places of worship by public at large.		

Goods sold to the serving military personnel and ex-servicemen by the Canteen Store Department direct or through authorised canteen contractors or through unit run canteens.

<sup>1</sup> The Entry No. 27 “Goods sold to the serving military personnel and ex-servicemen by the Canteen Store Department direct.” omitted vide Notification No. EXN-F(1)-7/2012. dated 17-08-2013 Published in RHP (Extra-ordinary) on 20-08-2013.

<sup>2</sup> Entry No. 53 inserted vide Notification No. EXN-F(10)-1/2009-Part. dated 11-05-2012 Published in RHP (Extra-ordinary) on 14-05-2012.

## <sup>1</sup>SCHEDULE 'C'

Sr. No.	Name of Commodity	Rate of Tax	Commodity Code
1	2	3	4
1.	Resin (crude pine gum)	12.5% <sup>2</sup> [on the entire taxable turnover of purchase at the first point of purchase in the State and (b) on the component of taxable turnover of purchase attributable to value addition at the second and every subsequent point of purchase in the State.]	
2.	Khair, Eucalyptus & Poplar Trees when they have fallen or have been felled or agreed to be felled, including their stumps, root fuel wood and other wood in all forms when purchase from the growers within the State.	12.5% <sup>3</sup> [on the entire taxable turnover of purchase at the first point of purchase in the State and (b) on the component of taxable turnover of purchase attributable to value addition at the second and every subsequent point of purchase in the State.]	

## SCHEDULE 'D'

### 1. Motor-spirit (Petrol including Aviation Turbine Fuel and Diesel)

Sr. No.	Name of Commodity	Rate of Tax	Commodity Code
1	2	3	4
1.	Motor-spirit (Petrol of all kinds including Aviation Turbine Fuel but excluding Diesel).	<sup>4</sup> 27%	
2.	Diesel.	<sup>5</sup> 9.60%	

### 2. Liquor:

Sr. No.	Name of Commodity	Rate of Tax	Commodity Code
1	2	3	4
1.	<sup>1</sup> Liquor	12.5%	

<sup>1</sup> The rate of tax on Schedule 'C' & 'D' notified vide Notification No. EXN-F(5)-13/2005 dated 7-2-2007 published R.H.P. Extra dated 22-2-2007.

<sup>2</sup> Substituted vide notification No.EXN-F (10)-2/2005 dated 1-12-2008 published RHP Extra Ordinary on 2-12-2008. Prior to this the entries were "*at every point of purchase in the State*".

<sup>3</sup> Substituted vide notification No.EXN-F (10)-2/2005 dated 1-12-2008 published RHP Extra Ordinary on 2-12-2008. Prior to this the entries were "*at every point of purchase in the State*".

<sup>4</sup> Substituted for the figures and signed "25%" vide Notification No. EXN-F(10)-23/2014 dated 17-10-2014 Published in RHP on 17-10-2014.

<sup>5</sup> Substituted for the figures and signed 9.70% vide Notification No. EXN-F(5)-7/2005-Part. dated 03-10-2012 Published in RHP (Extra-ordinary) on 04-10-2012. Previously 9.70% was substituted for the figures and signed 14% vide notification No. EXN-F(5)-7/2005-Part. dated 07-07-2011 Published in RHP on 07-07-2011.

**<sup>2</sup>SCHEDULE ‘E’**  
**(See clause (d) of sub-section (1) of section 6)**  
**GOODS TAXABLE AT SPECIAL RATES**

Sr. No.	Name of Commodity	Rate of Tax	Commodity Code
1	2	3	4
1.	Tobacco and Tobacco Products, (except beedi)	<sup>3</sup> 36%	
2.	Beedies	<sup>4</sup> 22%	

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<sup>1</sup> The rate of tax on “**liquor**” leviable and payable @12.5% vide notification No. EXN-F(5)-13/2005 dated 29.3.2008 published in RHP Extra Ordinary on 31-03-2008 with effect from 1.4.2008. Prior to this the rate was 20%.

<sup>2</sup> Schedule ‘E’ inserted vide Notification No. LLR-d(6)-7/2011-Loos dated 6-05-2011 Published in RHP (Extra-ordinary) on 07-05-2011.

<sup>3</sup> Substituted for the figure and sign 18% vide Notification No. EXN-F(1)-7/2012-Part dated 01-04-2013 published in RHP on 01-04-2013, which was notified vide notification No. EXN-F(10)-1/2009-Part. dated 11-05-2012 Published in RHP on 14-05-2012 substituting figures and sign 16%.

<sup>4</sup> Substituted for the figure and sign 11% vide Notification No. EXN-F(1)-7/2012-Part dated 01-04-2013 published in RHP on 01-04-2013, which was notified vide notification No. EXN-F(10)-1/ 2009-Part dated 11-05-2012 Published in RHP on 14-05-2012 substituting figures and sign 9.75%.

