

SCHEDULE – I
LIST OF GOODS EXEMPTED FROM PAYMENT OF VAT
(See section 14 and clause (x) of sub-section (8) of Section 18)

<u>Sl. No.</u>	<u>Description of goods</u>	<u>Conditions and restriction subject of which exemption have been allowed</u>
1	Agricultural Implements manually operated or Animal driven, that is to say: Hand Hoe or Khurpa, Sickle, Spade, Baguri, Hand-wheel Hoe, Horticultural tools like budding, grafting knife/shear, Pruning shear or hook, hedge shear, sprinkler, rake, Sprayer, duster and sprayer-cum-duster, Soil Injector, Jandra, Wheelbarrow, Winnowing fan, Dibbler, Gandasa, Puddler, Fertilizer seed broadcaster, Maize sheller, Groundnet decorticator, Manure or seed screen, Flame gun, Seed grader, Hand driven chaff cutters and their parts, except bolts, nuts and springs, Tasla, Tangli, Yoke, Plough, Harrow and its following parts, such as – Harrow frame, Harrow spool, Harrow axle, Harrow scappers, Harrow draw bar, Harrow draw bar 'U', Harrow clamp, Harrow handle, Harrow clutch, Harrow pathala, Harrow disc; Cultivator or Triphali, Seed drill, fertilizer drill, seed-cum-fertilizer drill, Planter, Plank or float, Leveller or scoop, Ridger, Ditcher, Bund Former, Thrasher or Palla, Transplanter, Chaff cutters and their parts, except bolts, nuts and springs; Persian wheel and bucket chain or washer chain; Cart driven by animal and its parts, such as – Animal driven vehicle rims, Animal driven Vehicle axle, Draw bar, Hook; Reaper, Mower, Sugar Cane Crusher, Cane Juice Boiling pan and grating, Roller	When manually operated or animal driven
2	Aids and Implements used by handicapped persons	-
2A	<i>All seeds other than oilseeds #</i>	<i># Added vide Notification No. S.O. 55 dated 06/03/2007</i>
3	Animal Shoe Nails	
4	Aquatic feed, Poultry feed and Animal /Cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake but Excluding other Oil Cakes and Rice Bran	-
5	Atta, Maida, Suji and Besan * <i>* Deleted w.e.f. 01/04/2006 vide Not. S.O. 9 dated 23/05/2006</i>	Exempted till 31.03.06
6	Bangles: all types of, but excluding those made of Precious Metals	
7	Bee Hives	
8	Betel leaves	-
9	Biri	
10	Books, Periodicals and Journals including Maps, Charts and Globes <i>and Braille books.#</i>	<i># Added vide Notification No. S.O. 55 dated 06/03/2007</i>

11	Bread and Buns	
12	Certified seeds, other than oil seeds	
13	Chalk Stick	
14	Charcoal	-
15	Charkha, Ambar Charkha, handlooms and handloom fabrics and Gandhi Topi	-
16	Coarse grains that is to say, - Jowar, Bajra, Maize, flours, Kodo, Jau, Kutki, Marua, Gondli, Matar, Murhi and lawa of all cereals # thereof, but excluding Paddy, Rice and Wheat	# Added vide Not. SO 9 dt. 23/05/06 effective from 01/04/2006
17	Condoms and Contraceptives	-
18	Cotton and silk yarn in hank and cone	-
19	Cotton fabrics, man made fabrics and woolen fabrics, textiles subject to levy of Addl. Excise Duty, but not including Bed Sheets, Handkerchiefs, Napkins, Pillow Covers, Table cloths and other made-ups covered by HSN entry Nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06 and imported varieties of textiles	Textiles: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957.
	@ Cotton fabrics, man made fabrics and woolen fabrics, textiles subject to levy of additional excise duty including bed sheets, Towels, Handkerchiefs, Blankets, Pillow covers, Napkins, Table cloths and other made-ups: stitched of the fabrics or cut piece cloths etc. covered by HSN entry Nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06 and imported varieties of textiles and made-ups @	Textiles: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957 @Substituted by S.O. 45 dated 17.12.07 w.e.f. 17.12.07
	@ Cotton fabrics, man made fabrics and woolen fabrics, textiles subject to levy of additional excise duty including bed sheets, Towels, Handkerchiefs, Blankets, Pillow covers, Napkins, Table cloths and other made-ups: stitched of the fabrics or cut piece cloths etc. covered by HSN entry Nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06 and imported varieties of textiles and made-ups @	Textiles: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957 @Substituted by S.O. 131 dated 12.07.11 w.e.f. 12.07.2011
20	Curd, Lassi, butter milk and separated milk	-
21	Earthen Pots	-
22	Electrical Energy	-
23	Firewood except casurina and eucalyptus timber	-
24	Fishnet, Fishnet fabrics, fish seeds and prawn/shrimp seeds	-
25	Fresh Ginger and Garlic	-
26	Fresh Milk and Pasteurized Milk	-
27	Fresh Plants, Saplings and Fresh Flowers	-
28	Fresh Vegetables including green chillies & Fruits	-
29	Goods sold through Public Distribution System but excluding Kerosene Oil	

29A	<i>Goods taken under customs bond for re-export after manufacturing or otherwise. #</i>	<i># Added vide Notification No. S.O. 55 dated 06/03/2007</i>
29B	<i>Gur, jaggery, and edible variety of rub gur 1. Cane or beet sugar and chemically pure sucrose, in solid form : Raw sugar not containing added flavouring or coloring matter 2. Other sugars, including chemically pure lactose, maltose, glucose (dextrose and fructose, in solid form; sugar syrups not containing added flavouring or coloring matter, artificial honey, whether or not mixed with natural honey; caramel: #</i>	<i># Added vide Notification No. S.O. 55 dated 06/03/2007</i>
30	Hand made safety matches	
31	Handicrafts	
32	Hosiery Yarn	
33	Human Blood and Blood Plasma	-
34	Indigenous Handmade Musical Instruments	-
35	Khadi Readymade garments, Bags and made-ups	
35A	<i>Khandsari #</i>	<i># Added vide Notification No. S.O. 55 dated 06/03/2007</i>
36	Kites	
37	Kumkum, Bindi, Alta and Sindur	-
38	Lac / shell-lac	
39	Leaf Plates & cups-pressed or stitched.	
40	Meat, Fish, dry fish, Prawn, and other aquatic products Eggs and livestock and animal hair	When not cured or frozen;
40A	<i>Medicines and vaccines specifically required for the medical treatment of Thalassaemia and HIV diseases. #</i>	<i># Added vide Notification No. S.O. 55 dated 06/03/2007</i>
41	<i>Misri and Batasa and Makundana #</i>	<i># Added vide Notification No. S.O. 55 dated 06/03/2007</i>
42	National Flag	-
42A	<i>Newspaper #</i>	<i># Added vide Notification No. S.O. 55 dated 06/03/2007</i>
43	Non-Judicial Stamp Paper, sold by Government Treasuries; Postal items like Envelope, Post Card etc.; sold by Government; Rupee Note when sold to the Reserve Bank of India and cheques, loose or in book form	
44	Organic Manure, Compost manure, Fish manure and Poultry manure	-
45	Papad	-
46	<i>Poha, murmuza, Lai, puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chura, parched rice, commonly known as Khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki #</i>	<i># Added vide Notification No. S.O. 55 dated 06/03/2007</i>

47	Potato and Onion * <i>* Deleted w.e.f. 01/04/2006 vide Not. S.O. 9 dated 23/05/2006</i>	Exemption till 31.03.06
48	Rakhee	-
49	Raw Wool	-
50	Rice, Paddy, Wheat and Pulses * <i>* Deleted w.e.f. 01/04/2006 vide Not. S.O. 9 dated 23/05/2006</i>	Exempted till 31.03.06
51	Salt: Branded or otherwise	-
52	Sattu	-
53	Semen including Frozen Semen	-
54	Silk Worm Laying, Cocoon and Raw Silk	-
55	Slate and slate pencils	-
56	Sugar manufactured or made in India and does not include imported sugar in all its forms	Sugar: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957.
57	Takhti	-
58	Tender green coconut <i>including Coconut in shell and separated kernel of coconut other than Copra.</i> #	<i># Added vide Notification No. S.O. 55 dated 06/03/2007</i>
59	<i>Tobacco including un-manufactured tobacco and tobacco refuse, cigars, cheroots of tobacco, cigarettes, cigarillos of tobacco, and other Tobacco products, but excluding imported varieties of Tobacco</i>	<i>Tobacco: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957.</i>
	#Unmanufactured Tobacco for manufacture of Biri #Substituted by SO 14 dt. 20.7.07 w.e.f. 1.4.07	
60	Toddy, Neera and Arak	-
61	Unbranded Broomstick	-
62	Water -	Other than- i) Aerated, Mineral, Distilled, Medicinal, Ionic, Battery, de-mineralized water, and ii) Water sold in sealed container
63	<i>Mica</i> #	<i># Added vide Not. SO 09 dt. 23/05/06 w.e.f. 01/04/2006</i>
64	<i>Handmade Soap</i> #	<i># Added vide Not. SO 09 dt. 23/05/06 w.e.f. 01/04/2006</i>
65	<i>Kerosene Lamp / Lantern and their glasses & chimney</i> #	<i># Added vide Not. SO 09 dt. 23/05/06 w.e.f. 01/04/2006</i>
66	<i>Agarbatti or Scented Agarbatti, Chhadi (Stick), Dhoop, Dhoop kathi, Lohbhana, Sambrana and Hawan materials</i> #	<i># Added vide Not. SO 09 dt. 23/05/06 w.e.f. 01/04/2006</i>