

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017(Act No.23 of 2017) – Rates of Taxes on Goods and Services – Notifications under the Act – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms No.110

Date:29.06.2017.

Read the following:-

1. The Telangana Goods and Services Tax Act, 2017 (Act.No.23 of 2017) published in Extraordinary issue of Telangana Gazette No.24, Part.IV.B, Dt:27.05.2017.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, letter CCT's Ref No. A(1)/75/2017, Dt:29-06-2017.

ORDER :

The following Notifications will be published in an Extra-ordinary issue of the Telangana Gazette dated: 30.06.2017.

NOTIFICATION No. 01/2017 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 [and sub-section (5) of section 15]¹ of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby notifies the rate of the State tax of-

- (i) 2.5 per cent. in respect of goods specified in Schedule I,
- (ii) 6 per cent. in respect of goods specified in Schedule II,
- (iii) 9 per cent. in respect of goods specified in Schedule III,
- (iv) 14 per cent. in respect of goods specified in Schedule IV,
- (v) 1.5 per cent. in respect of goods specified in Schedule V, [~~xxx~~]²
- (vi) 0.125 per cent. in respect of goods specified in Schedule VI,[and]³
- [(vii) 0.75 per cent. in respect of goods specified in Schedule VII]⁴

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules:-

¹ [Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

²[Omitted the word 'and' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

³[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁴[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

SCHEDULE I – 2.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
[1.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] [,pre-packaged and labelled] ⁵ ⁶
[2.	⁷ [0303, 0304, 0305, 0306, 0307, 0308, 0309]	All goods [other than fresh or chilled] [,pre-packaged and labelled] ⁸ ⁹
[3.	xxx	xxx] ¹⁰
[4.	xxx	xxx] ¹¹
[5.	xxx	xxx] ¹²
[6.	xxx	xxx] ¹³
7.	0401	Ultra High Temperature (UHT) milk

⁵[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]

⁶ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry in columns (2) and (3) read as '0303 & Fish, frozen, excluding fish fillets and other fish meat of heading 0304']

⁷ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: 0303, 0304, 0305, 0306, 0307, 0308]

⁸[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]

⁹[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry in columns (2) and (3) read as '0304 & Fish fillets and other fish meat (whether or not minced), frozen]

¹⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0305 - Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.]

¹¹ [Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0306 - 'Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption]

¹² [Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0307 - 'Molluscs, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption]

¹³ [Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0308 - Aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
8.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]
9.	0403	[Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa] ¹⁴
[9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled] ¹⁵
10.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
11.	0406	Chena or paneer [[, pre-packaged and labelled] ¹⁶] ¹⁷
12.	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.
13.	0409	Natural honey, [[, pre-packaged and labelled] ¹⁸] ¹⁹
14.	0410	[Insects and other edible products of animal origin, not elsewhere specified or included] ²⁰
15.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
16.	0504	All goods [other than fresh or chilled] [, pre-packaged and labelled] ²¹
17.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of

¹⁴[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa]

¹⁵[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹⁶ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

¹⁷[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE']

¹⁸ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

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²⁰[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Edible products of animal origin, not elsewhere specified or included]

²¹[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'and put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		feathers or parts of feathers
18.	0507 [Except 050790]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.
19.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
20.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
21.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.
22.	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
[23.	xxx	[xxx]²²²³
[24.	xxx	[xxx]²⁴
25.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split [[,pre-packaged and labelled]²⁵]²⁶
26.	0714	[Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, [pre-packaged and labelled]²⁷]²⁸
27.	0801	[Cashew nuts, whether or not shelled or peeled, desiccated coconuts] ²⁹
28.	0802	Dried areca nuts, whether or not shelled or peeled

²² [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²³ [Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. Earlier entry read as : 0710 - 'Vegetables 1[uncooked or cooked by steaming or boiling in water], frozen put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE']

²⁴ [Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as: 0711 - 'Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption']

²⁵ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

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²⁹ [Substituted the word 'Cashew nuts, whether or not shelled or peeled' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
29.	[0802, 0813] ³⁰	Dried chestnuts (singhada), whether or not shelled or peeled
[29A	0802	Walnuts, whether or not shelled] ³¹
30.	08	Dried makhana, whether or not shelled or peeled [[, pre-packaged and labelled] ³²] ³³
[30A	0804	Mangoes sliced, dried] ³⁴
31.	0806	Grapes, dried, and raisins
32.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
33.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
[33A	xxx	[xxx] ³⁵] ³⁶
34.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
35.	0901	[Coffee roasted, whether or not decaffeinated] ³⁷ ; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]
36.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
37.	0903	Maté
38.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
39.	0905	Vanilla
40.	0906	Cinnamon and cinnamon-tree flowers
41.	0907	Cloves (whole fruit, cloves and stems)
42.	0908	Nutmeg, mace and cardamoms
43.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]
44.	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices

³⁰[Substituted '0802' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

³¹ [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³² [Inseerted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

³³ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Erlier words read as 'put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE']

³⁴ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

³⁵ [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³⁶ [Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.09.2019, w.e.f. 01.10.2019. The earlier entry read as: 0813 - Tamarind, dried']

³⁷[Substituted the word 'Coffee, whether or not roasted or decaffeinated' vide G.O.Ms No. 193, Rev (CT-II) Dept. Dt. 30.08.2017, w.e.f. 01-07-2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
45.	10	All goods i.e. cereals [[,pre-packaged and labeled] ³⁸] ³⁹
46.	1001	Wheat and meslin [[,pre-packaged and labeled] ⁴⁰] ⁴¹
47.	1002	Rye [[,pre-packaged and labeled] ⁴²] ⁴³
48.	1003	Barley [[,pre-packaged and labeled] ⁴⁴] ⁴⁵
49.	1004	Oats [[,pre-packaged and labeled] ⁴⁶] ⁴⁷
50.	1005	Maize (corn) [[,pre-packaged and labeled] ⁴⁸] ⁴⁹
51.	1006	Rice [[,pre-packaged and labeled] ⁵⁰] ⁵¹

³⁸ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

³⁹ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE']

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S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
52.	1007	Grain sorghum [[,pre-packaged and labeled] ⁵²] ⁵³
53.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [[,pre-packaged and labeled] ⁵⁴] ⁵⁵
54.	1101	Wheat or meslin flour [[,pre-packaged and labeled] ⁵⁶] ⁵⁷
55.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. [[,pre-packaged and labeled] ⁵⁸] ⁵⁹
56.	1103	Cereal groats, meal and pellets, including suji and dalia, [[,pre-packaged and labeled] ⁶⁰] ⁶¹
57.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]

⁵² [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

⁵³ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE']

⁵⁴ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

⁵⁵ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE']

⁵⁶ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

⁵⁷ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE']

⁵⁸ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

⁵⁹ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE']

⁶⁰ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

⁶¹ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE']

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
58.	1105	Meal, powder, [Flour] ⁶² flakes, granules and pellets of potatoes [put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE] ⁶³
59.	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split [0713] ⁶⁴], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, [[,pre-packaged and labeled] ⁶⁵] ⁶⁶
[60.	Xxx	xxx]⁶⁷
61.	[0713] ⁶⁸	Guar gum refined split
62.	1109 00 00	Wheat gluten, whether or not dried
63.	12	All goods other than of seed quality
64.	1201	Soya beans, whether or not broken other than of seed quality.
65.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.
66.	1203	Copra [xxx] ⁶⁹
67.	1204	Linseed, whether or not broken other than of seed quality.
68.	1205	Rape or colza seeds, whether or not broken other than of seed quality.
69.	1206	Sunflower seeds, whether or not broken other than of seed quality
70.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
71.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard

⁶² [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶³ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

⁶⁴ [Substituted '1106 10 90', vide G.O.Ms No. 204, Rev (CT-II) Dept. Dt. 18.09.2017, w.e.f. 27-07-2017]

⁶⁵ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

⁶⁶ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE']

⁶⁷ [Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017/ Earlier entry read as: 1106 10 10 - 'Guar meal']

⁶⁸ [Substituted '1106 10 90', vide G.O.Ms No. 204, Rev (CT-II) Dept. Dt. 18.09.2017, w.e.f. 27-07-2017]

⁶⁹ [Omitted the word 'other than of seed quality' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
⁷⁰ [71A]	1209	Tamarind seeds meant for any use other than sowing]
72.	[1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin] ⁷¹
73.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered
74.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichoriuminty bussativum) of a kind used primarily for human consumption, not elsewhere specified or included
75.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]
76.	1301	Compounded 9olymeriz commonly known as heeng
[76A	13	Tamarind kernel powder] ⁷²
77.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
78.	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60] ⁷³	[Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked] ⁷⁴
[78A	1404 or 3305	Mehendi paste in cones] ⁷⁵
79.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
80.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
81.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
82.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509

⁷⁰[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

⁷¹ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry in columns (2) and (3) read as '1210 & Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin']

⁷²[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

⁷³[Substituted '1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁴[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]']

⁷⁵[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
83.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
84.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
85.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
86.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
87.	1515	[Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified] ⁷⁶
88.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
89.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
90.	1518	Vegetable fats and oils and their fractions, boiled, 10olymeri, dehydrated, sulphurised, blown, 10olymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
91.	1701	Beet sugar, cane sugar [xxx] ⁷⁷
[91A	1701 or 1702	[Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled] ⁷⁸] ⁷⁹
92.	[1702 or 1704] ⁸⁰	[Palmyra sugar, mishri, batasha, bura, sakar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets,gajak, khaja, khajuli, anarsa] ⁸¹
93.	1801	Cocoa beans whole or broken, raw or roasted
94.	1802	Cocoa shells, husks, skins and other cocoa waste
95.	1803	Cocoa paste whether or not de-fatted
96.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares
97.	1902	Seviyan (vermicelli)
98.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)

⁷⁶[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.]

⁷⁷[Omitted the word 'khandsari sugar' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁸[Substituted vide G.O.Ms No. 115, Rev (CT-II) Dept., dt. 25.08.2023 (Nft No. 3/2023-CT(R), dt. 28.02.2023), w.e.f. 01.03.2023. The earlier words read as 'Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labeled']

⁷⁹[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

⁸⁰[Substituted '1702', vide G.O.Ms No. 204, Rev (CT-II) Dept. Dt. 18.09.2017, w.e.f. 27-07-2017]

⁸¹[Substituted the word 'Palmyra sugar, mishri, batasha, bura' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
[98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labeled] ⁸²
99.	1905	Pizza bread
[99A	1905 or 2106	Khakhra, plain chapatti or roti] ⁸³
[99B	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion] ⁸⁴
100.	1905 40 00	Rusks, toasted bread and similar toasted products
[100A	2106	Roasted Gram] ⁸⁵ [,idli/dosa batter, chutney powder] ⁸⁶
101.	2106 90	Sweetmeats
[101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [, other than those pre-packaged and labelled] ⁸⁷ ⁸⁸
102.	2201 90 10	Ice and snow
[102A	2207	[Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)] ⁸⁹ ⁹⁰
103.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
[103A	2302	[Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake] ⁹¹ ⁹²
103B	2302	Rice bran (other than de-oiled rice bran) ⁹³

⁸²[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

⁸³[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁸⁴[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 9/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023.]

⁸⁵[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

⁸⁶[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸⁷[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE']

⁸⁸[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁸⁹ [Substituted vide G.O.Ms No. 109, Rev (CT-II) Dept., dt. 24.08.2023 (Nft No. 12/2022-CT(R), dt. 30.12.2022), w.e.f. 01.01.2023. Earlier words read as 'Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)']

⁹⁰[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁹¹ [Substituted vide G.O.Ms No. 109, Rev (CT-II) Dept., dt. 24.08.2023 (Nft No. 12/2022-CT(R), dt. 30.12.2022), w.e.f. 01.01.2023. Earlier words read as 'Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants[other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake']

⁹²[Inserted vide G.O.Ms No. 193, Rev (CT-II) Dept. Dt. 30.08.2017, w.e.f. 01-07-2017]

⁹³[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
104.	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
105.	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil [xxx] ⁹⁴
106.	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil [xxx] ⁹⁵
107.	2306	[Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake] ⁹⁶
108.	2307	Wine lees; argol
[108A	2309	Fish soluble paste] ⁹⁷
109.	2401	Tobacco leaves
110.	2502	Unroasted iron pyrites.
111.	[2503] ⁹⁸	[Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur] ⁹⁹
112.	2504	Natural graphite.
113.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.
114.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
115.	2507	Kaolin and other kaolinic clays, whether or not calcined.
116.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.
117.	2509	Chalk.
118.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.

⁹⁴[Omitted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017(Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake']

⁹⁵[Omitted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017(Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake']

⁹⁶[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 [other than cotton seed oil cake]

⁹⁷[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 9/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023 .]

⁹⁸[Substituted '2503[except 2503 00 10]' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017, w.e.f. 15.11.2017]

⁹⁹[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur [other than sulphur recovered as by-product in refining of crude oil]']

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
119.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.
120.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.
121.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.
122.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
123.	[2515 (Except 2515 12 10, 2515 12 20, 2515 12 90) or 6802] ¹⁰⁰	[Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready to use] ¹⁰¹
[123A	2515 11 00	Marble and travertine, crude or roughly trimmed] ¹⁰²
124.	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
125.	2516 11 00	Granite crude or roughly trimmed
126.	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones heading 2515 or 2516 whether or not heat treated.
127.	2518	[Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered.] ¹⁰³
128.	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead- burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering;

¹⁰⁰[Substituted the code '2515 (Except 2515 12 10, 2515 12 20, 2515 12 90)' vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018.]

¹⁰¹[Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as 'Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]']

¹⁰²[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

¹⁰³[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. 2518 10 dolomite, Not calcined or sintered]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		other magnesium oxide, whether or not pure.
129.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.
130.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
131.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.
132.	2524	Asbestos
133.	2525	Mica, including splitting; mica waste.
134.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
135.	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 [calculated on dry weight] ¹⁰⁴
136.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.
137.	2530	Mineral substances not elsewhere specified or included.
[138.	xxx	xxx] ¹⁰⁵
[139.	xxx	xxx] ¹⁰⁶
[140.	xxx	xxx] ¹⁰⁷
[141.	xxx	xxx] ¹⁰⁸
[142.	xxx	xxx] ¹⁰⁹
[143.	xxx	xxx] ¹¹⁰
[144.	xxx	xxx] ¹¹¹
[145.	xxx	xxx] ¹¹²
[146.	xxx	xxx] ¹¹³

¹⁰⁴[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁰⁵[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier entry read as: 26 [other than 2619, 2620, 2621 - All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]]

¹⁰⁶[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier entry read as: 2601 - Iron ores and concentrates, including roasted iron pyrites]

¹⁰⁷[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier entry read as: 2602 - Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight]

¹⁰⁸[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier entry read as: 2603 - Copper ores and concentrates.]

¹⁰⁹[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier entry read as: 2604 - Nickel ores and concentrates.]

¹¹⁰[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier entry read as: 2605 - Cobalt ores and concentrates.]

¹¹¹[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier entry read as: 2606 - Aluminium ores and concentrates]

¹¹²[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier entry read as: 2607 - Lead ores and concentrates]

¹¹³[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier entry read as: 2608 - Zinc ores and concentrates.]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
[147.	xxx	xxx] ¹¹⁴
[148.	xxx	xxx] ¹¹⁵
149.	2611	Tungsten ores and concentrates.
150.	2612	Uranium or thorium ores and concentrates.
151.	2613	Molybdenum ores and concentrates.
152.	2614	Titanium ores and concentrates.
153.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.
154.	2616	Precious metal ores and concentrates.
155.	2617	Other ores and concentrates
156.	2618	Granulated slag (slag sand) from the manufacture of iron or steel
[156A	2621	Fly Ash] ¹¹⁶
[156B	2619	Linz-Donawitz (LD) Slag] ¹¹⁷
157.	27	Bio-gas
158.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
159.	2702	Lignite, whether or not agglomerated, excluding jet
160.	2703	Peat (including peat litter), whether or not agglomerated
161.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
162.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
[163.	xxx	xxx] ¹¹⁸
164.	2710	[(a) kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST] ¹¹⁹ [iii. Marine Fuel 0.5% (FO)] ¹²⁰
165.	2711 12 00, 2711 13 00, [2711 19 00] ¹²¹	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply [xxx] ¹²² to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.

¹¹⁴[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier entry read as: 2609 - Tin ores and concentrates.]

¹¹⁵[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier entry read as: 2610 - Chromium ores and concentrates.]

¹¹⁶[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹⁷[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 9/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023.]

¹¹⁸[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as : 2706- Tar distilled from coal, from lignite or from peat]

¹¹⁹[Substituted the word 'Kerosene PDS' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹²⁰[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.09.2019, w.e.f. 01.10.2019. The earlier word read as 'Tamarind, dried']

¹²¹[Substituted '2710 19 00' vide G.O.Ms No. 193, Rev (CT-II) Dept. Dt. 30.08.2017, w.e.f. 01-07-2017]

¹²²[Omitted the word 'to household domestic consumers or' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
[165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers.] ¹²³
166.	28	Thorium oxalate
167.	28	Enriched KBF ₄ (enriched potassium fluoborate)
168.	28	Enriched elemental boron
169.	28	Nuclear fuel
170.	2805 11	Nuclear grade sodium
[170A	2809	Fertilizer grade phosphoric acid] ¹²⁴
171.	2845	Heavy water and other nuclear fuels
172.	2853	Compressed air
173.	30	Insulin
174.	3002, 3006	Animal or Human Blood Vaccines
175.	30	Diagnostic kits for detection of all types of hepatitis
176.	30	Desferrioxamine injection or deferiprone
177.	30	Cyclosporin
178.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name
179.	30	Oral re-hydration salts
180.	30	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule
181.	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule
[181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia.] ¹²⁵
[181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes] ¹²⁶
182.	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers [, pre-packaged and labelled] ¹²⁷
[182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers] ¹²⁸
[182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers] ¹²⁹

¹²³[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹²⁴[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹²⁵[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹²⁶[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹²⁷[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'put up in unit containers and bearing a brand name']

¹²⁸[Inserted vide G.O.Ms No. 175, Rev. (CT-II) Dept., Dt. 25-07-2017, w.e.f. 01-07-2017]

¹²⁹[Inserted vide G.O.Ms No. 175, Rev. (CT-II) Dept., Dt. 25-07-2017, w.e.f. 01-07-2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
[182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers] ¹³⁰
[182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers] ¹³¹
183.	32	Wattle extract, quebracho extract, chestnut extract
184.	3202	Enzymatic preparations for pre-tanning
185.	3307 41 00	[[Agarbatti, lobhan] ¹³² , dhoop batti, dhoop, sambhrani] ¹³³
186.	3402	Sulphonated castor oil, fish oil or sperm oil
[186A	3816	Dolomite ramming mix] ^{134]} ¹³⁵
[186B	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel] ¹³⁶
[187	xxx	xxx] ¹³⁷
[187A	xxx	xxx] ^{138]} ¹³⁹
188.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
[188A	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)] ¹⁴⁰
189.	[4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft] ¹⁴¹
190.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws
191.	4016	Erasers
[191A	4017	Waste or scrap of hard rubber] ¹⁴²
192.	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further

¹³⁰[Inserted vide G.O.Ms No. 175, Rev. (CT-II) Dept., Dt. 25-07-2017, w.e.f. 01-07-2017]

¹³¹[Inserted vide G.O.Ms No. 175, Rev. (CT-II) Dept., Dt. 25-07-2017, w.e.f. 01-07-2017]

¹³²[Substituted the word 'Agarbatti', vide G.O.Ms No. 204, Rev (CT-II) Dept. Dt. 18.09.2017, w.e.f. 27-07-2017]

¹³³[Substituted the word 'Agarbatti, lobhan' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹³⁴[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹³⁵[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: 3826 - Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel]

¹³⁶[Substituted 'Sl. No. 186A to 186B' vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.]

¹³⁷[Omitted vide G.O.Ms No. 76, Rev (CT-II) Dept., dt. 10.07.2020(Nft No. 3/2020-CT(R), dt. 25.03.2020, w.e.f. 01.04.2020)]

Handmade safety matches

Explanation.- For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: -

(i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging]

¹³⁸[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹³⁹[Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier words read as 3109- Waste, parings or scrap, of plastics']

¹⁴⁰ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁴¹[Substituted '4016 & Toy balloons made of natural rubber latex ' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁴²[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		prepared), whether or not dehaired or split
193.	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split
194.	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
195.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
196.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
197.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
[[197A	xxx	xxx] ¹⁴³ ¹⁴⁴
[[197B	xxx	xxx] ¹⁴⁵ ¹⁴⁶
[[197C	xxx	xxx] ¹⁴⁷ ¹⁴⁸
[[197D	xxx	xxx] ¹⁴⁹ ¹⁵⁰
[[197E	xxx	xxx] ¹⁵¹ ¹⁵²
198.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
[198A	4501	Natural cork, raw or simply prepared] ¹⁵³
[[[198AA] ¹⁵⁴	4601, 4602	All goods] ¹⁵⁵ ¹⁵⁶

¹⁴³[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁴⁴[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier entry read as: 4107 - Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114]

¹⁴⁵[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁴⁶[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier entry read as: 4112 - Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114]

¹⁴⁷[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁴⁸[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier entry read as: 4113 - Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114]

¹⁴⁹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁵⁰[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier entry read as: 4114 - Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather]

¹⁵¹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁵²[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier entry read as: 4115 - Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour]

¹⁵³[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹⁵⁴[Renumbered '198A' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29-01-2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

¹⁵⁵[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹⁵⁶[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018.

The earlier words read as 'Grass, leaf or reed or fibre products, including mats, pouches, wallets']

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
[198B	4707	Recovered waste or scrap of paper or paperboard] ¹⁵⁷
199.	4801	Newsprint, in rolls or sheets
200.	4823	[Kites, Paper mache articles] ¹⁵⁸
201.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
[[201A	xxx	xxx]^{159]}¹⁶⁰
202.	5004 to 5006	Silk yarn
203.	5007	Woven fabrics of silk or of silk waste
204.	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool
205.	5105	Wool and fine or coarse animal hair, carded or combed
206.	5106 to 5110	Yarn of wool or of animal hair
207.	5111 to 5113	Woven fabrics of wool or of animal hair
208.	5201 to 5203	Cotton and Cotton waste
209.	5204	Cotton sewing thread, whether or not put up for retail sale
210.	5205 to 5207	Cotton yarn [other than khadi yarn]
211.	5208 to 5212	Woven fabrics of cotton
212.	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)
213.	5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)
214.	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)
215.	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn[, including coir pith compost [, pre-packaged and labelled] ^{161]} ¹⁶²
216.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
217.	5407, 5408	Woven fabrics of manmade textile materials
218.	5512 to 5516	Woven fabrics of manmade staple fibres
[218A	xxx	xxx]^{163]}¹⁶⁴
[218A A	56050020	Imitation zari thread or yarn known by any name in trade parlance] ¹⁶⁵
[218B	5607	Jute twine, coir cordage or ropes] ¹⁶⁶

¹⁵⁷[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁵⁸[Substituted the word 'Kites' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹⁵⁹[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017(Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹⁶⁰[Omitted the word '4907-Duty Credit Scrips' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁶¹[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as: put up in unit container and bearing a brand name]

¹⁶²[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁶³[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁶⁴[Omitted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 14/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022. The earlier word read as: 5605 0010 - Real zari thread (gold) and silver thread, combined with textile thread]

¹⁶⁵[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 9/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023.]

¹⁶⁶[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
[218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials] ¹⁶⁷
[218D	5609	Products of coir] ¹⁶⁸
219.	[5702, 5703, 5705] ¹⁶⁹	[Coir mats, matting, floor covering and handloom durries] ¹⁷⁰
[219A	5801	[Corduroy fabrics, velvet fabrics] ¹⁷¹] ¹⁷²
[219A A	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)] ¹⁷³
[219B	5808	Saree fall] ¹⁷⁴
220.	5809, 5810	Embroidery or zari articles, that is to say, - imi, zari, kasab, [salma] ¹⁷⁵ , dabka, chumki, [gota, sitara] ¹⁷⁶ , naqsi, kora, glass beads, badla, [gizai] ¹⁷⁷
221.	60	Knitted or crocheted fabrics [All goods]
222.	[61 or 6501 or 6505]	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece] ¹⁷⁸
223.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece
224.	[[[63 [other than 6305 32 00, 6305 33 00, 6309] ¹⁷⁹] ¹⁸⁰] ¹⁸¹	[Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece] ¹⁸²
[224A	[6309 or 6310] ¹⁸³	Worn clothing and other worn articles; rags;] ¹⁸⁴

¹⁶⁷[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁶⁸[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁶⁹[Substituted '5705' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁷⁰[Substituted the words 'Coir mats, matting and floor covering' vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁷¹[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹⁷²[Substituted the word 'Corduroy fabrics' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁷³[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁷⁴[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹⁷⁵[Substituted 'saima', vide G.O.Ms No. 204, Rev (CT-II) Dept. Dt. 18.09.2017, w.e.f. 27-07-2017]

¹⁷⁶[Substituted 'gotasitara', vide G.O.Ms No. 204, Rev (CT-II) Dept. Dt. 18.09.2017, w.e.f. 27-07-2017]

¹⁷⁷[Substituted 'glza', vide G.O.Ms No. 204, Rev (CT-II) Dept. Dt. 18.09.2017, w.e.f. 27-07-2017]

¹⁷⁸ [Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁷⁹[Substituted the code '63' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁸⁰[Substituted the entry '63 [other than 6309]' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

¹⁸¹[Substituted the entry '63 [other than 6305 32 00, 6309]' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

¹⁸²[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word 'Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs. 1000 per piece']

¹⁸³[Substituted '6309' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁸⁴[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
225.	xxx	xxx] ^{185]} ¹⁸⁶
225A	[6602 00 00	Walking-sticks including seat sticks] ¹⁸⁷
[[225B	xxx	[xxx] ^{188]} ^{189]} ¹⁹⁰
[226.	xxx	xxx] ¹⁹¹
[227.	xxx	xxx] ¹⁹²
[228.	xxx	xxx] ¹⁹³
[228A	7001	Cullet or other waste or scrap of glass] ¹⁹⁴
229.	7018	Glass beads.
[230.	xxx	xxx] ¹⁹⁵
[230A	8407 10 00, 8411	Aircraft engines] ¹⁹⁶
231.	8413, 8413 91	Hand pumps and parts thereof
[232.	[xxx] ¹⁹⁷	xxx] ¹⁹⁸
[233.	xxx	xxx] ¹⁹⁹
[234	xxx	xxxx] ²⁰⁰

¹⁸⁵ [Substituted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier read as 'Footwear having a retail sale price not exceeding Rs.1000 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself']

¹⁸⁶ [Omitted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022 (Nft No. 2 1/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier word read as: 64 - Footwear of sale value not exceeding Rs.1000 per pair]

¹⁸⁷ [Substituted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

¹⁸⁸ [Inserted the entry '225A' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁸⁹ [Substituted the entry 'Fly ash bricks or fly ash aggregate with 90 percent. or more fly ash content' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

¹⁹⁰ [Omitted vide G.O.Ms No. 50, Rev. (CT-II) Dept., dt. 17.05.2022 (Nft No. 1/2022-CT(R), dt. 31.03.2022), w.e.f. 01.04.2022. Earlier the entry read as: 6815 - Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks]

¹⁹¹ [Omitted vide G.O.Ms No. 50, Rev. (CT-II) Dept., dt. 17.05.2022 (Nft No. 1/2022-CT(R), dt. 31.03.2022), w.e.f. 01.04.2022. Earlier the entry read as: 6901 00 10 - Bricks of fossil meals or similar siliceous earths]

¹⁹² [Omitted vide G.O.Ms No. 50, Rev. (CT-II) Dept., dt. 17.05.2022 (Nft No. 1/2022-CT(R), dt. 31.03.2022), w.e.f. 01.04.2022. Earlier the entry read as: 6904 10 00 - Building bricks]

¹⁹³ [Omitted vide G.O.Ms No. 50, Rev. (CT-II) Dept., dt. 17.05.2022 (Nft No. 1/2022-CT(R), dt. 31.03.2022), w.e.f. 01.04.2022. Earlier the entry read as: 6905 10 00 - Earthen or roofing tiles]

¹⁹⁴ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁹⁵ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as: 84 -Pawan Chakki that is Air Based Atta Chakki]

¹⁹⁶ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁹⁷ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier entry read as "8419 19"]

¹⁹⁸ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as: 8419 12 -Solar water heater and system]

¹⁹⁹ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as: 8437 - Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof]

²⁰⁰ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier the entry read as: 84, 85 or 94 -]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
[[234A	xxx	xxxx] ²⁰¹] ²⁰²] ²⁰³
[234B	8504	Charger or charging station for Electrically operated vehicles] ²⁰⁴
[[234C	xxx	xxx] ²⁰⁵] ²⁰⁶
[235.	xxx	xxx] ²⁰⁷
[236.	xxx	xxx] ²⁰⁸
[237.	xxx	xxx] ²⁰⁹
[238.	xxx	xxx] ²¹⁰
[239.	xxx	xxx] ²¹¹
[240.	xxx	xxx] ²¹²
[241.	xxx	xxx] ²¹³
[242.	xxx	xxx] ²¹⁴
[242A		Electrically operated vehicles, including two and three wheeled electric vehicles. Explanation .- For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles."] ²¹⁵

²⁰¹[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

²⁰²[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'E-waste, Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational]

²⁰³[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as: 84 or 85 - E-waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer.]

²⁰⁴[Inserted vide G.O.Ms No. 101, Rev (CT-II) Dept., dt. 04.09.2019 (Nft No. 12/2019-CT(R), dt. 31.07.2019, w.e.f. 01.04.2019]

²⁰⁵[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

²⁰⁶[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as: 8509 - Wet grinder consisting of stone as grinder]

²⁰⁷[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019.

Earlier entry read as: 8601- 'Rail locomotives powered from an external source of electricity or by electric accumulators']

²⁰⁸[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. Earlier entry read as: 8602 - 'Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof]

²⁰⁹[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019.

Earlier entry read as: 8603 -'Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604]

²¹⁰[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019.

Earlier entry read as: 8604 - 'Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles]

²¹¹[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f.

01.10.2019. Earlier entry read as: 8605 - 'Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604]

²¹²[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. The earlier entry read as: 8606 - 'Railway or tramway goods vans and wagons, not self-propelled']

²¹³[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. Earlier entry read as: 8607 - 'Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof]

²¹⁴[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. Earlier entry read as: 8608 - 'Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing']

²¹⁵[Inserted vide G.O.Ms No. 101, Rev (CT-II) Dept., dt. 04.09.2019 (Nft No. 12/2019-CT(R), dt. 31.07.2019, w.e.f. 01.04.2019]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
243.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
[243A	8714 20	Parts and accessories of carriage for disabled persons] ²¹⁶
[[243B] ²¹⁷	88 or Any Other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads] ²¹⁸
[244.	8802 or 8806	Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use.] ²¹⁹
245.	[8807	Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III)] ²²⁰
246.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
247.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
248.	8904	Tugs and pusher craft
249.	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms
250.	8906	Other vessels, including warships and lifeboats other than rowing boats
251.	8907	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons)
252.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907
253.	90	Coronary stents and coronary stent systems for use with cardiac catheters
254.	90 or any other Chapter	Artificial kidney
255.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney
[255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]] ²²¹

²¹⁶ [Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

²¹⁷ [Renumbered '243A' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

²¹⁸ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²¹⁹ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: 8802 - Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.]

²²⁰ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: 8803 - Parts of goods of heading 8802]

²²¹ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
256.	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs
257.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule
[257A	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece] ²²²
[257B	9401 10 00	Aircraft seats] ²²³
258.	[9405] ²²⁴	Kerosene pressure lantern
259.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles
[259A	[9503] ²²⁵	[[Toy balloons made of natural rubber latex] ²²⁶] ²²⁷
259B	[9507	Fishing hooks] ²²⁸
259C	[9601	Worked corals other than articles of coral] ²²⁹
260.	[9603 [other than 9603 10 00]	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles] ²³⁰
261.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907
262.	9705	Numismatic coins
263.	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at S.No.181 above, intended for personal use.
[263A	Any chapter	Rosaries, prayer beads or Hawan samagri] ²³¹
[264	Any chapter	[Biomass briquettes or solid bio fuel pellets] ²³²] ²³³

²²² [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

²²³ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²²⁴ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier entry read as: 9405 50 31]

²²⁵ [Substituted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 29.11.2021 (Nft No. 01/2021-CT(R), dt. 02.06.2021), w.e.f. 02.06.2021. Earlier it was read as '4016 or 9303']

²²⁶ [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

²²⁷ [Substituted the word 'Worked corals other than articles of coral' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²²⁸ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²²⁹ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²³⁰ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

²³¹ [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

²³² [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

²³³ [Substituted the word 'Biomass briquettes' vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

List 1 [See S.No.180 of the Schedule I]

- (1) Amikacin
- (2) Amphotericin-B
- (3) Amrinone
- (4) Aprotinin
- (5) Baclofen
- (6) Bleomycin
- (7) Busulphan
- (8) BCG vaccine, Iopromide, Iotrolan
- (9) Chlorambucil
- (10) Chorionic Gonadotrophin
- (11) Clindamycin
- (12) Cyclophosphamide
- (13) Dactinomycin
- (14) Daunorubicin
- (15) Desferrioxamine
- (16) Dimercaprol
- (17) Disopyramide phosphate
- (18) Dopamine
- (19) Eptifibatide
- (20) Glucagon
- (21) Hydroxyurea
- (22) Isoprenaline
- (23) Isoflurane
- (24) Lactulose
- (25) Lomustine
- (26) Latanoprost
- (27) Melphalan
- (28) Mesna
- (29) Methotrexate
- (30) MMR (Measles, mumps and rubella) vaccine
- (31) Mustin Hydrochloride
- (32) Pancuronium Bromide
- (33) Praziquantel
- (34) Protamine
- (35) Quinidine
- (36) Sodium Cromoglycate spin caps and cartridges
- (37) Sodium Hyaluronatesterile 1% and 1.4% solution
- (38) Somatostatin
- (39) Strontium Chloride (85Sr.)
- (40) Thioguanine
- (41) Tobramycin
- (42) TetanusImmunoglobulin
- (43) Typhoid Vaccines:
 - (a) VI Antigen of Salmonella Typhi, and
 - (b) Ty2la cells and attenuated non-pathogenic strains of S.Typhi
- (44) Tretinoin
- (45) Tribavirin / Ribavirin
- (46) Urokinase
- (47) Ursodeoxycholic Acid
- (48) Vancomycin
- (49) Vasopressin

- (50) Vecuronium Bromide
- (51) Zidovudine
- (52) 5-Fluorouracil
- (53) Pegulated Liposomal Doxorubicin Hydrochloride injection
- (54) Ketoanalogue preparation of essential amino acids
- (55) Pergolide
- (56) Kit for bedside assay of Troponin-T
- (57) Solution for storing, transporting, flushing donor organs for transplant
- (58) Miltefosine
- (59) Milrinone Lactate
- (60) Methoxy Isobutyle Isonitrile (MIBI)
- (61) Haemophilus Influenzae Type b Vaccine
- (62) Mycophenolate Sodium
- (63) Verteporfin
- (64) Daclizumab
- (65) Ganciclovir
- (66) Drotrecoginalfa (activated)
- (67) Eptacogalfa activated recombinant coagulation factor VIIa
- (68) Muromonab CD3
- (69) Japanese encephalitis vaccine
- (70) Valganciclovir
- (71) Low molecular weight heparin
- (72) Efavirenz
- (73) Emtricitabine;
- (74) Azathioprine;
- (75) Antinomycin D;
- (76) Cytosine Arabinoside (Cytarabine);
- (77) Vinblastine Sulphate
- (78) Vincristine;
- (79) Eurocollins Solution;
- (80) Everolimus tablets/dispersible tablets;
- (81) Poractant alfa
- (82) Troponin-I whole blood test kit;
- (83) Blower/mister kit for beating heart surgery;
- (84) Fluoro Enzyme Immunoassay Diagnostic kits.
- (85) Tablet Telbivudine
- (86) Injection Exenatide
- (87) DtaP-IPV-Hibor PRP-T combined Vaccine
- (88) Pneumococcal-7 Valent Conjugate Vaccine(Diphtheria CRM197 Protein)
- (89) Injection Thyrotropin Alfa
- (90) Injection Omalizumab.
- (91) Abatacept
- (92) Daptomycin
- (93) Entacevir
- (94) Fondaparinux Sodium
- (95) Influenza Vaccine
- (96) Ixabepilone
- (97) Lapatinib
- (98) Pegaptanib Sodium injection
- (99) Sunitinib Malate
- (100) Tocilizumab
- (101) Agalsidase Beta
- (102) Anidulafungin
- (103) Capsosfungin acetate

- (104) Desflurane USP
- (105) Haemostatic Matrix with Gelatin and human Thrombin
- (106) Imiglucerase
- (107) Maraviroc
- (108) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
- (109) Sorafenib tosylate
- (110) Varenicline tartrate
- (111) ⁹⁰Yttrium
- (112) Nilotinib
- (113) Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
- (114) Micafungin sodium for injection
- (115) Bevacizumab
- (116) Raltegravir potassium
- (117) Rotavirus Vaccine (Live Oral Pentavalent)
- (118) Pneumococcal Polysaccharide Vaccine
- (119) Temsirolimus Concentrate for infusion for injection
- (120) Natalizumab
- (121) Octreotide
- (122) Somatropin
- (123) Aurothiomalate Sodium
- (124) Asparaginase
- (125) Agglutinating Sera
- (126) Anti-Diphtheria Normal Human Immunoglobulin
- (127) Anti-human lymphocyte immunoglobulin IV
- (128) Anti-human thymocyte immunoglobulin IV
- (129) Anti-Pertussis Normal Human Immunoglobulin
- (130) Anti-Plague serum
- (131) Anti-Pseudomonas Normal Human Immunoglobulin
- (132) Basiliximab
- (133) Beractant Intra-tracheal Suspension
- (134) Blood group sera
- (135) Botulinum Toxin Type A
- (136) Burn therapy dressing soaked in gel
- (137) Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders
- (138) Bovine Albumin
- (139) Bretyleum Tosylate
- (140) Calcium Disodium Edetate
- (141) Carmustine
- (142) Cesium Tubes
- (143) Calcium folinate
- (144) Cholestyramine
- (145) Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
- (146) Cobalt-60
- (147) Corticotrophin
- (148) Cyanamide
- (149) Diagnostic Agent for Detection of Hepatitis B Antigen
- (150) Diagnostic kits for detection of HIV antibodies
- (151) Diphtheria Antitoxin sera
- (152) Diazoxide
- (153) Edrophonium
- (154) Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]

- (155) Epirubicin
- (156) Fibrinogen
- (157) Floxuridine
- (158) Flucytosin
- (159) Flecainide
- (160) Fludarabine Phosphate
- (161) Foetal Bovine Serum (FBS)
- (162) Gadolinium DTPA Dimeglumine
- (163) Gallium Citrate
- (164) Gasgangrene Anti-Toxin Serum
- (165) Goserlin Acetate
- (166) Hepatitis B Immunoglobulin
- (167) Hexamethylmelamine
- (168) Hydralazine
- (169) Idarubicine
- (170) Idoxuridine
- (171) Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
- (172) Inactivated rabies vaccine [Human diploid cell]
- (173) Inactivated rabies vaccine [Vero-cell]
- (174) Intravenous amino acids
- (175) Intravenous Fat Emulsion
- (176) Iopamidol
- (177) Iohexol
 - (a) Indium(III) inbleomycin
 - (b) Indium113 Sterile generator and elution accessories
 - (c) Indium113 in brain scanning kit
 - (d) Indium113 in liver scanning kit
- (178) Iscador, CLIA diagnostic kits
- (179) Levodopa with benserazine
- (180) Lenograstim
- (181) Meningococcoal A and C combined vaccine with diluant solvent
- (182) Methicillin
- (183) Metrizamide Inj with diluant
- (184) Monocomponent insulins
- (185) Mycophenolate Mofetil
- (186) Normal Human plasma
- (187) Normal Human immunoglobulin
- (188) Nuclear magnetic resonance contrast agent
- (189) Normal Human serum Albumin
- (190) Penicillamine
- (191) Pentamidine
- (192) Penicillinase
- (193) Poliomyelitis vaccine (inactivated and live)
- (194) Potassium Aminobenzoate
- (195) Porcine Insulin Zinc Suspension
- (196) Prednimustine
- (197) Porcine and Bovine insulin
- (198) Purified Chick Embryo Cell Rabies Vaccine
- (199) Pyridostigmine
- (200) Pneumocystis cariniiI F kits
- (201) Prostaglandin E1 (PGE1)
- (202) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)

- (203) Radioisotope TI 201
 - (a) Rabbit brains thromboplastin for PT test
 - (b) Reagent for PT tests
 - (c) Human Thrombin for TT tests
- (204) Rabies immune globulin of equine origin
- (205) Sevoflurane
- (206) Recuronium Bromide
- (207) Septopal beads and chains
- (208) Sodium Arsenate
- (209) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
- (210) Solution of Nucleotides and Nucliosides
- (211) Specific Desensitizing Vaccine
- (212) Sterile Absorbable Haemostat for control of surgical vessel bleeding
- (213) Strontium SR-89 Chloride
- (214) Suxamethonium Chloride
- (215) Selenium-75
- (216) Teicoplanin
- (217) Tetrofosmin
- (218) Ticarcillin
- (219) Tranexamic Acid
- (220) Tocainide
- (221) Tri-iodothyronine
- (222) Triethylene Tetramine
- (223) Thrombokinase
- (224) Teniposide
- (225) Trans-1-diamino cyclohexane Oxalatoplatinum
- (226) Ticarcillin Disodium and Potassium Clavulanate combination
- (227) Vindesin Sulphate
- (228) X-ray diagnostic agents, the following:-
 - (a) Propylidone
 - (b) Ethyliodophenylundecylate
 - (c) Iodipammide methyl glucamine
 - (d) Lipidollutra fluid
 - (e) Patentblue
 - (f) Zalcitabine
- (229) Zoledronic Acid
- (230) Anti-Haemophilic Factors Concentrate (VIII and IX)
- [(231) Diethylcarbamazine]²³⁴
- [(232) Pembrolizumab (Keytruda)]²³⁵

List 2 [See S.No.181 of the Schedule I]

- (1) Streptomycin
- (2) Isoniazid
- (3) Thiacetazone
- (4) Ethambutol
- (5) Sodium PAS
- (6) Pyrazinamide
- (7) Dapsone
- (8) Clo- fazamine
- (9) Tetracycline Hydrochloride

²³⁴ [Inserted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 29.11.2021 (Nft No. 01/2021-CT(R), dt. 02.06.2021), w.e.f. 02.06.2021]

²³⁵ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

- (10) Pilocarpine
- (11) Hydrocortisone
- (12) Idoxuridine
- (13) Acetazolamide
- (14) Atro- pine
- (15) Homatropn
- (16) Chloroquine
- (17) Amodiaquine
- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfametho pyrezine
- (21) Diethyl Carbamazine
- (22) Arteether or formulation of artemisinin.

List 3 [See S.No.257 of the Schedule I]

- (A)
 - (1) Braille writers and braille writing instruments
 - (2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
 - (3) [Canes, Electronic aids like the Sonic Guide
 - (4) Optical, Environmental Sensors
 - (5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
 - (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Com- passes and Spar Wheels
 - (7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
 - (8) Drafting, Drawing aids, tactile displays
 - (9) Specially adapted clocks and watches
- (B)
 - (1) **[xxx]**²³⁶
 - (2) Wheel chairs falling under heading No. 87.13 of the First Schedule
 - [(3) Retro fitment kits for vehicles used by the disabled]²³⁷
- (C) Artificial electronic larynx and spares thereof
- (D) Artificial electronic ear (Cochlear implant)
- (E)
 - (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
 - (2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
 - (3) Braille paper
 - (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
 - (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detectbn appliance and white canes
 - (6) Technical aids for education, rehabilitation, vocational training and

²³⁶[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as Orthopaedic appliances falling under heading No. 90.21 of the First Schedule]

²³⁷[Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind

- (7) Assistive listening devices, audiometers
- (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
- (9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.

SCHEDULE II – 6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	01012100, 010129	Live horses
[2.	xxx	xxx] ²³⁸
[3.	xxx	xxx] ²³⁹
[4.	xxx	xxx] ²⁴⁰
[5.	xxx	xxx] ²⁴¹
[6.	xxx	xxx] ²⁴²
[7.	xxx	xxx] ²⁴³
[8.	xxx	xxx] ²⁴⁴
[9.	xxx	xxx] ²⁴⁵
[10.	xxx	xxx] ²⁴⁶
11.	[0402 91 10, 0402 99 20	Condensed milk] ²⁴⁷
12.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads
13.	0406	Cheese
14.	0801	Brazil nuts, dried, whether or not shelled or peeled [[xxx] ²⁴⁸] ²⁴⁹
15.	0802	[Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Pine nuts [other than dried areca nuts]] ²⁵⁰

²³⁸[Omitted the entry 0202 - 'Meat of bovine animals, frozen and put up in unit containers' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²³⁹[Omitted the entry 0203 - 'Meat of swine, frozen and put up in unit containers' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²⁴⁰[Omitted the entry 0204 - 'Meat of sheep or goats, frozen and put up in unit containers' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²⁴¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0205- 'Meat of horses, asses, mules or hinnies, frozen and put up in unit containers']

²⁴²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as 0206 - 'Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers']

²⁴³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0207 - Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers']

²⁴⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0208 - 'Other meat and edible meat offal, frozen and put up in unit containers']

²⁴⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0209 - 'Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers']

²⁴⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0209 - 'Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers']

²⁴⁷[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as '0210 & Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers']

²⁴⁸[Inserted the word 'and desiccated coconuts' vide G.O.Ms No. 204, Rev. (CT-II) Dept., Dt. 18.09.2017, w.e.f. 27-07-2017]

²⁴⁹[Omitted the word 'and desiccated coconuts' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²⁵⁰[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (*Corylus* spp.), Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.) [other than dried areca nuts]]

16.	0804	[Dates (soft or hard), figs, pineapples, avocados, guavas [, mangoes (other than mangoes sliced, dried)] ²⁵¹ and mangosteens, dried] ²⁵²
[16A	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried ;] ²⁵³
17.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or [[dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]”,]] ²⁵⁴] ²⁵⁵
18.	1108	Starches; inulin
19.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
20.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
21.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
22.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
23.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
24.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
25.	1516	[Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared] ²⁵⁶
26.	1517	[Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516] ²⁵⁷
27.	1518	[Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included] ²⁵⁸

²⁵¹[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

²⁵²[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017. The earlier word read as ‘Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried’]

²⁵³[Inserted vide G.O.Ms No. 193, Rev (CT-II) Dept. Dt. 30.08.2017, w.e.f. 01-07-2017]

²⁵⁴[Substituted the word ‘dried fruits of Chapter 8’ vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

²⁵⁵[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017. The earlier word read as ‘dried fruits of Chapter 8 [other than tamarind, dried]’]

²⁵⁶[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.]

²⁵⁷[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516]

²⁵⁸[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown,

28.	1601	[Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products] ²⁵⁹
29.	1602	[Other prepared or preserved meat, meat offal, blood or insects] ²⁶⁰
30.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
31.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
32.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
[32A	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)] ²⁶¹
[32AA	1704	Sugar boiled confectionery] ²⁶²
[32B	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.] ²⁶³
33.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
34.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
35.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
36.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
37.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
38.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
39.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
40.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground- nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
41.	2009	[Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.] ²⁶⁴

polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included]

²⁵⁹*[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Sausages and similar products, of meat, meat offal or blood; food preparations based on these products]*

²⁶⁰*[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Other prepared or preserved meat, meat offal or blood]*

²⁶¹*[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]*

²⁶²*[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]*

²⁶³*[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]*

²⁶⁴*[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit,*

[41A]	2009 89 90	Tender coconut water [, pre-packaged and labeled] ²⁶⁵ ²⁶⁶
42.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
43.	2102	[Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders.] ²⁶⁷
44.	[2103] ²⁶⁸	[All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings.] ²⁶⁹
45.	2106	[Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters [xxx] ²⁷⁰ ²⁷¹
46.	2106 90	[Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram][, pre-packaged and labeled] ²⁷² ²⁷³
[46A]	2106 90 91	Diabetic foods] ²⁷⁴
[46B]	2201	Drinking water packed in 20 litres bottles] ²⁷⁵
47.	[2202 99 10] ²⁷⁶	Soya milk drinks
48.	[2202 99 20] ²⁷⁷	[Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]] ²⁷⁸
[49.	[xxxx] ²⁷⁹	[xxx] ²⁸⁰ ²⁸¹

whether or not containing added sugar or other sweetening matter.]

²⁶⁵[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as: put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]]

²⁶⁶[Inserted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.]

²⁶⁷[Substituted the word 'Yeasts and prepared baking powders' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²⁶⁸[Substituted the word '2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²⁶⁹[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning']

²⁷⁰[Omitted the word 'including idli / dosa batter' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²⁷¹[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi']

²⁷²[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as: put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]]

²⁷³[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017. The earlier word read as 'Namkeens, bhujia, mixture, chabena and similar edible preparations in [ready for consumption form (other than roasted gram)]

²⁷⁴[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²⁷⁵[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁷⁶[Substituted' 2202 90 10' vide G.O.Ms No. 193, Rev (CT-II) Dept. Dt. 30.08.2017, w.e.f. 01-07-2017]

²⁷⁷[Substituted' 2202 90 20' vide G.O.Ms No. 193, Rev (CT-II) Dept. Dt. 30.08.2017, w.e.f. 01-07-2017]

²⁷⁸[Substituted vide G.O.Ms No. 109, Rev (CT-II) Dept., dt. 24.08.2023 (Nft No. 12/2022-CT(R), dt. 30.12.2022), w.e.f. 01.01.2023. Earlier words read as 'Fruit pulp or fruit juice based drinks']

²⁷⁹[Substituted' 2202 90 90' vide G.O.Ms No. 193, Rev (CT-II) Dept. Dt. 30.08.2017, w.e.f. 01-07-2017]

²⁸⁰ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'put up in unit container and bearing a registered brand name']

²⁸¹[Omitted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: 2202 99 90 - Tender coconut water [put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]

50.	[2202 99 30] ²⁸²	Beverages containing milk
51.	2515 12 10	Marble and travertine blocks
52.	2516	Granite blocks
53.	28	Anaesthetics
54.	28	Potassium Iodate
55.	28	Steam
56.	[28 or 38] ²⁸³	Micronutrients, which are covered under [serial number 1(g)] ²⁸⁴ of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985
57.	2801 20	Iodine
[57A	2804 40 10	Medical grade oxygen] ²⁸⁵
[57B	xxx	[xxx] ²⁸⁶ ²⁸⁷
58.	2847	Medicinal grade hydrogen peroxide
59.	[29 or 3808 93] ²⁸⁸	Gibberellic acid
60.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
61.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
62.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
63.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
64.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or

²⁸²[Substituted' 2202 90 30' vide G.O.Ms No. 193, Rev (CT-II) Dept. Dt. 30.08.2017, w.e.f. 01-07-2017]

²⁸³[Substituted code '28' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁸⁴[Substituted the word 'serial number 1(f)' vide G.O.Ms No. 204, Rev. (CT-II) Dept., Dt. 18.09.2017, w.e.f. 27-07-2017]

²⁸⁵[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²⁸⁶[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁸⁷[Omitted the entry 2809 - 'Fertilizer grade phosphoric acid' vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

²⁸⁸[Substituted code '29' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

		veterinary purposes
65.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives [and Ostomy appliances] ²⁸⁹]
[66.	xxx	xxx] ²⁹⁰
[67.	xxx	xxx] ²⁹¹
[68.	xxx	xxx] ²⁹²
[69.	xxx	xxx] ²⁹³
[70.	3215	[xxx] ²⁹⁴] ²⁹⁵
[71.	xxx	xxx] ²⁹⁶
72.	3306 10 10	Tooth powder
73.	3307 41 00	Odoriferous preparations which operate by burning [other than [agarbattis, lobhan, dhoop batti, dhoop, sambhrani]] ²⁹⁷
74.	29, 30, [3301] ²⁹⁸	Following goods namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil
75.	3406	Candles, tapers and the like
[75A	3605 00 10	All goods] ²⁹⁹
76.	3701	Photographic plates and film for x-ray for medical use
77.	3705	Photographic plates and films, exposed and developed, other than cinematographic film

²⁸⁹[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

²⁹⁰[Omitted vide G.O.Ms No. 175, Rev. (CT-II) Dept., Dt. 25-07-2017, w.e.f. 01-07-2017. The earlier entry read as: 3102 - 'Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers']

²⁹¹[Omitted vide G.O.Ms No. 175, Rev. (CT-II) Dept., Dt. 25-07-2017, w.e.f. 01-07-2017. The earlier entry read as 3103 - 'Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers']

²⁹² [Omitted vide G.O.Ms No. 175, Rev. (CT-II) Dept., Dt. 25-07-2017, w.e.f. 01-07-2017. The earlier entry read as: 3104 - Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers]

²⁹³[Omitted vide G.O.Ms No. 175, Rev. (CT-II) Dept., Dt. 25-07-2017, w.e.f. 01-07-2017. The earlier entry read as: 3105 - 'Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, other than those which are clearly not to be used as fertilizers']

²⁹⁴[Substituted the word 'Fountain pen ink' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²⁹⁵[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as : 'All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink']

²⁹⁶[Omitted the entry - 3215- 'Ball pen ink' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²⁹⁷[Substituted the word 'agarbattis' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

²⁹⁸[Substituted '3302' vide G.O.Ms No. 204, Rev. (CT-II) Dept., Dt. 18.09.2017, w.e.f. 27-07-2017]

²⁹⁹[Substituted vide G.O.Ms No. 76, Rev (CT-II) Dept., dt. 10.07.2020 (Nft No. 3/2020-CT(R), dt. 25.03.2020, w.e.f. 01.04.2020)]

78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.
[78A	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma reesei 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon] ³⁰⁰
79.	3818	Silicon wafers
80.	3822	All diagnostic kits and reagents
[80A	3826	[Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)] ^{301]} ³⁰²
[80AA	xxx	[xxx] ^{303]} ³⁰⁴
81.	3926	Feeding bottles
82.	3926	Plastic beads
83.	4007	Latex Rubber Thread
84.	4014	Nipples of feeding bottles
85.	4015	Surgical rubber gloves or medical examination rubber gloves
[85A	4016	Rubber bands] ³⁰⁵
[85B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114] ³⁰⁶
[85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114] ³⁰⁷
[85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114] ³⁰⁸
[85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather] ³⁰⁹
[85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the

³⁰⁰[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

³⁰¹[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

³⁰²[Substituted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as Bio-diesel]

³⁰³[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019), w.e.f. 01.10.2019]

³⁰⁴[Omitted vide G.O.Ms No. 52, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 27/2019-CT(R), dt. 30.12.2019), w.e.f. 01.01.2020. The earlier entry read as: 3923 or 6305 - 'Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods']

³⁰⁵[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³⁰⁶[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

³⁰⁷[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

³⁰⁸[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

³⁰⁹[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

		manufacture of leather articles; leather dust, powder and flour] ³¹⁰
[86.	xxx	xxx] ³¹¹
[87.	xxx	xxx] ³¹²
[88.	xxx	xxx] ³¹³
89.	[4202 22 20] ³¹⁴	[Hand bags and shopping bags, of cotton] ³¹⁵
90.	[4202 22 30] ³¹⁶	[Hand bags and shopping bags, of jute] ³¹⁷
91.	4203	Gloves specially designed for use in sports
92.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board f. Particle/fibre board manufactured from agricultural crop residues
[92A	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]] ³¹⁸
93.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking- sticks, umbrellas, tool handles or the like
94.	4405	Wood wool; wood flour
95.	4406	Railway or tramway sleepers (cross-ties) of wood
96.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]
[96A	4409	Bamboo flooring] ³¹⁹

³¹⁰[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

³¹¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 4107 'Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114']

³¹²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4112 - 'Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114)

³¹³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4113 - 'Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114']

³¹⁴[Substituted the word '4114' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

³¹⁵[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather']

³¹⁶[Substituted the word '4115' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

³¹⁷[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour']

³¹⁸[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³¹⁹[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

97.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
98.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
99.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
[99A	4418	[Bamboo wood building joinery] ^{320]} ³²¹
[99B	4419	Tableware and Kitchenware of wood] ³²²
100.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
101	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
[101A	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)] ³²³
[101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom] ³²⁴
[101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork] ³²⁵
[102.	xxx	xxx] ³²⁶
[103.	xxx	xxx] ³²⁷
[104.	xxx	xxx] ³²⁸
105.	4701	Mechanical wood pulp
106.	4702	Chemical wood pulp, dissolving grades
107.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
108.	4704	Chemical wood pulp, sulphite, other than dissolving grades
109.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes

³²⁰[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³²¹[Substituted the word 'Tableware and Kitchenware of wood' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

³²²[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

³²³[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

³²⁴[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

³²⁵[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

³²⁶[Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as: 4501- 'Natural cork, raw or simply prepared']

³²⁷[Omitted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018. The earlier entry read as: 4601 - 'Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetable materials such as of Bamboo, of rattan, of Other Vegetable materials']

³²⁸[Omitted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018. The earlier entry read as: 4602 - 'Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah']

110.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
[111.	xxx	xxx] ³²⁹
112.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard
113.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
114.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
115.	4806 20 00	Greaseproof papers
116.	4806 40 10	Glassine papers
117.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
118.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803
119.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size
[120.	xxx	xxx] ³³⁰
121.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
[122.	xxx	xxx] ³³¹
123.	4820	Exercise book, graph book, & laboratory note book and notebooks
124.	4823	Paper pulp moulded trays
125.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
[125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed] ³³²
[126.	xxx	xxx] ³³³
[127.	xxx	xxx] ³³⁴

³²⁹[Omitted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017. The earlier entry read as: 4707 - 'Recovered (waste and scrap) paper or paperboard']

³³⁰[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '4188- Aseptic packaging paper']

³³¹[Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as: 4819- Cartons, boxes and cases of corrugated paper or paper board]

³³²[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

³³³[Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. Earlier entry read as: 4904 00 00- 'Music, printed or in manuscript, whether or not bound or illustrated']

³³⁴[Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as: 4906 00 00- Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing]

[128.	xxx	xxxx] ^{335]} ³³⁶
[129.	xxx	xxxx] ³³⁷
[130.	xxx	xxx] ³³⁸
[131.	xxx	xxx] ³³⁹
[132.	xxx	xxx] ³⁴⁰
[132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale] ³⁴¹
[132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns] ³⁴²
[132C	5508	Sewing thread of manmade staple fibres] ³⁴³
[132D	5509, 5510, 5511	Yarn of manmade staple fibres] ³⁴⁴
133.	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool [[except cigarette filter rods]] ³⁴⁵
134.	5602	Felt, whether or not impregnated, coated, covered or laminated
135.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
136.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics
137.	5605	[Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance] ³⁴⁶
138.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn

³³⁵ [Substituted the word 'similar documents of Title' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³³⁶ [Omitted vide G.O.Ms No.18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as: 4907 - Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and [similar documents of title]other than Duty Credit Scrips]

³³⁷ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as: 4908 - Transfers (decalcomanias)]

³³⁸ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as: 4909 - Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings]

³³⁹ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as: 4901 - Calendars of any kind, printed, including calendar blocks]

³⁴⁰ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as: 4911 - Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices]

³⁴¹ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

³⁴² [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

³⁴³ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

³⁴⁴ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

³⁴⁵ [Added vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

³⁴⁶ [Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 9/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023. Earlier words read as 'Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal.'

139.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics [[other than jute twine, coir cordage or ropes]] ³⁴⁷
[140.	xxx	xxx] ³⁴⁸
141.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [[other than products of coir]] ³⁴⁹
142.	5701	Carpets and other textile floor coverings, knotted, whether or not made up
143.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
144.	5703	[Carpets and other textile floor coverings (including Turf), tufted, whether or not made up] ³⁵⁰
145.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
146.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom [except the items covered in 219 in Schedule I] ³⁵¹
[147.	xxx	[[xxx] ³⁵²] ³⁵³ ³⁵⁴
148.	5802	Terry 43oweling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
149.	5803	Gauze, other than narrow fabrics of heading 5806
150.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
151.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
[152.	xxx	xxx] ³⁵⁵
153.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered

³⁴⁷[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

³⁴⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as: 5608 - 'Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials']

³⁴⁹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

³⁵⁰[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Carpets and other textile floor coverings, tufted, whether or not made up]

³⁵¹[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

³⁵²[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806']

³⁵³[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018. the earlier words read as 'Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806']

³⁵⁴[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 5801 - 'Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806']

³⁵⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017.

Earlier entry read as: 5806- 'Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)']

154.	5808	[Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]] ³⁵⁶
155.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
156.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
157.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810
158.	5901	Textile fabrics coated with gum or amylose substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
159.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
160.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
161.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
162.	5905	Textile wall coverings
163.	5906	Rubberised textile fabrics, other than those of heading 5902
164.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
165.	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
166.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
167.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material
168.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not

³⁵⁶[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles']

		impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles
169.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece
170.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece
[171.	[63[other than 6309]] ³⁵⁷	[Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [other than Worn clothing and other worn articles; rags]] ³⁵⁸
[171A	xxx	[xxx] ³⁵⁹ ³⁶⁰
[171A1	64	Footwear of sale value not exceeding Rs.1000 per pair.] ³⁶¹
[[171AA] 362	6501	Textile caps] ³⁶³
[171B	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics] ³⁶⁴
172.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
173.	6602	[xxx] ³⁶⁵ whips, riding-crops and the like
174.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
175.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)
176.	68	Sand lime bricks [or Stone inlay work] ³⁶⁶
[176A	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone] ³⁶⁷
[176B	6815	[Fly ash bricks; Fly ash aggregates; Fly ash blocks] ³⁶⁸ ³⁶⁹

³⁵⁷[Substituted the word '63' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

³⁵⁸[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece']

³⁵⁹ [Inserted 'Serial No. 171A' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

³⁶⁰ [Omitted vide G.O.Ms No. 52, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 27/2019-CT(R), dt. 30.12.2019), w.e.f. 01.01.2020. Earlier entry read as: 6305 32 00 - 'Flexible intermediate bulk containers']

³⁶¹ [Inserted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022 (Nft No. 21/2021-CT(R), dt. 31.12.2021, w.e.f. 01.01.2022)]

³⁶²[Renumbered '171A' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

³⁶³[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³⁶⁴[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

³⁶⁵[Omitted the words 'walking-sticks, seat-sticks,' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

³⁶⁶[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³⁶⁷[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³⁶⁸[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks']

³⁶⁹ [Inserted vide G.O.Ms No. 50, Rev. (CT-II) Dept., Dt. 17.05.2022 (Nft No. 01/2022-CT(R), dt. 31.03.2022), w.e.f. 01.04.2022]

[176C	6901 00 10	Bricks of fossil meals or similar siliceous earths] ³⁷⁰
[176D	6904 10 00	Building bricks] ³⁷¹
[176E	6905 10 00	Earthen or roofing tiles] ³⁷²
[177.	xxx	xxx] ³⁷³
[177A	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic] ³⁷⁴
[177B	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china] ³⁷⁵
[177C	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china] ³⁷⁶
[177D	6913	Statues and other ornamental articles] ³⁷⁷
178.	7015 10	Glasses for corrective spectacles and flint buttons
179.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
180.	7310 or 7326	[Mathematical boxes, geometry boxes and colour boxes] ³⁷⁸
181.	7317	Animal shoe nails
182.	7319	Sewing needles
183.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
184.	7323	Table, kitchen or other household articles of iron & steel; Utensils
185.	7418	Table, kitchen or other household articles of copper; Utensils
[185A	[7419 80 30] ³⁷⁹	Brass Kerosene Pressure Stove] ³⁸⁰
186.	7615	Table, kitchen or other household articles of aluminium; Utensils
[186A	8214	Pencil sharpeners] ³⁸¹
[187.	xxx	xxx] ³⁸²
[188.	xxx	xxx] ³⁸³
[189.	xxx	xxx] ³⁸⁴
[189A	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware] ³⁸⁵
190.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors

³⁷⁰ [Inserted vide G.O.Ms No. 50, Rev. (CT-II) Dept., Dt. 172.05.2022 (Nft No. 01/2022-CT(R), dt. 31.03.2022), w.e.f. 01.04.2022]

³⁷¹ [Inserted vide G.O.Ms No. 50, Rev. (CT-II) Dept., Dt. 172.05.2022 (Nft No. 01/2022-CT(R), dt. 31.03.2022), w.e.f. 01.04.2022]

³⁷² [Inserted vide G.O.Ms No. 50, Rev. (CT-II) Dept., Dt. 172.05.2022 (Nft No. 01/2022-CT(R), dt. 31.03.2022), w.e.f. 01.04.2022]

³⁷³[Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as: 6815 - 'Fly ash bricks]

³⁷⁴[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³⁷⁵[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³⁷⁶[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³⁷⁷[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³⁷⁸[Substituted vide G.O.Ms No. 109, Rev (CT-II) Dept., dt. 24.08.2023 (Nft No. 12/2022-CT(R), dt. 30.12.2022), w.e.f. 01.01.2023.

Earlier words read as 'Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners']

³⁷⁹[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 7419 99 30]

³⁸⁰[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

³⁸¹ [Inserted vide G.O.Ms No. 115, Rev (CT-II) Dept., dt. 25.08.2023 (Nft No. 03/2023-CT(R), dt. 28.02.2023), w.e.f. 01.03.2023]

³⁸²[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier entry read as: '8211-Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor]

³⁸³[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier entry read as: '8214- Paper knives, Pencil sharpeners and blades therefor]

³⁸⁴[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier entry read as: '8215- Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware]

³⁸⁵[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

191.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
[192.	xxx	xxx] ³⁸⁶
[193.	xxx	xxx] ³⁸⁷
194.	8414 20 20	Other hand pumps
[194A	8419 12	Solar water heater and system] ³⁸⁸
[195.	xxx	xxxx] ³⁸⁹
[195A	8420	Hand operated rubber roller] ³⁹⁰
[[195AA] 391	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers] ³⁹²
[195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers] ³⁹³
196.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; [Parts[8432 90]] ³⁹⁴
197.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; [parts thereof] ³⁹⁵
[198.	xxx	xxx] ³⁹⁶
199.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders
200.	8452	[Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines] ³⁹⁷
201.	8479	Composting Machines
³⁹⁸ [201A	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants;

³⁸⁶ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as: 8413-Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps]

³⁸⁷ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as: 8414 20 10- Bicycle pumps]

³⁸⁸ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

³⁸⁹ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '8414 90 12-Parts of air or vacuum pumps and compressors of bicycle pumps'.]

³⁹⁰ [Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

³⁹¹ [Substituted '195A' vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

³⁹² [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

³⁹³ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

³⁹⁴ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

³⁹⁵ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]'.]

³⁹⁶ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '8434 - Milking machines and dairy machinery']

³⁹⁷ [Substituted the word 'Sewing machines' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

³⁹⁸ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

		(h) Photo voltaic cells, whether or not assembled in modules or made up into panels. Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017 – State Tax (Rate), issued in G.O Ms No.110, Revenue (CT-II) Department, Dt. 29.06.2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.]
[201A	xxx	xxx] ^{399]} ⁴⁰⁰
[202.	xxx	xxx] ⁴⁰¹
[203.	xxx	xxx] ⁴⁰²
204.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.
[205.	xxx	xxx] ⁴⁰³
[[205A	xxx	xxxx] ^{404]} ⁴⁰⁵
[[205B	xxx	xxx] ^{406]} ⁴⁰⁷
[[205C	xxx	xxxx] ^{408]} ⁴⁰⁹
[[205D	xxx	xxx] ^{410]} ⁴¹¹
[[205E	xxx	xxx] ^{412]} ⁴¹³
[[205F	xxx	xxx] ^{414]} ⁴¹⁵
[[205G	xxx	xxx] ^{416]} ⁴¹⁷

³⁹⁹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁰⁰ [Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. The earlier word read as: 8509- 'Wet grinder consisting of stone as a grinder']

⁴⁰¹ [Omitted vide G.O.Ms No. 76, Rev (CT-II) Dept., dt. 10.07.2020 (Nft No. 3/2020-CT(R), dt. 25.03.2020, w.e.f. 01.04.2020. The earlier entry read as: 8517 - 'Telephones for cellular networks or for other wireless networks']

⁴⁰² [Omitted vide G.O.Ms No. 76, Rev (CT-II) Dept., dt. 10.07.2020 (Nft No. 3/2020-CT(R), dt. 25.03.2020, w.e.f. 01.04.2020. The earlier entry read as: 85 - 'Parts for manufacture of Telephones for cellular networks or for other wireless networks']

⁴⁰³ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '8539-LED lamps']

⁴⁰⁴ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

⁴⁰⁵ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. . Earlier entry read as: 8601 - Rail locomotives powered from an external source of electricity or by electric accumulators]

⁴⁰⁶ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

⁴⁰⁷ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. . Earlier entry read as: 8602 - Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof]

⁴⁰⁸ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

⁴⁰⁹ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. . Earlier entry read as: 8603 - Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604]

⁴¹⁰ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

⁴¹¹ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. . Earlier entry read as: 8604 - Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)]

⁴¹² [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

⁴¹³ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. . Earlier entry read as: 8605 - Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)]

⁴¹⁴ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

⁴¹⁵ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. . Earlier entry read as: 8606 - Railway or tramway goods vans and wagons, not self-propelled]

⁴¹⁶ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

⁴¹⁷ [Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. . Earlier entry read as: 8607 - Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof]

[[205H	xxxx	xxx] ^{418]} ⁴¹⁹
[206.	xxx	xxx] ⁴²⁰
[206A	87	Fuel Cell Motor Vehicles] ⁴²¹
207.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
[207A	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.] ⁴²²
208.	8712	Bicycles and other cycles (including delivery tricycles), not motorized
209.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712
210.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
211.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
212.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
213.	90 or any other Chapter	Patent Ductus Arteriousus / Atrial Septal Defect occlusion device
214.	9001	Contact lenses; Spectacle lenses
215.	[9003] ⁴²³	[Frames and mountings for spectacles, goggles or the like, and parts thereof] ⁴²⁴
216.	9004	Spectacles, corrective [[other than goggles for correcting vision]] ⁴²⁵
[217.	xxx	xxx] ⁴²⁶
218.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
219.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
220.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters

⁴¹⁸[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

⁴¹⁹[Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as: 8608 - Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields;]

⁴²⁰[Omitted vide G.O.Ms No. 101, Rev (CT-II) Dept., dt. 04.09.2019 (Nft No. 12/2019-CT(R), dt. 31.07.2019, w.e.f. 01.04.2019. The earlier entry read as: 87 - Electrically operated vehicles, including two and three wheeled electric motor vehicles]

⁴²¹[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁴²² (Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017)

⁴²³[Substituted the word '9002' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴²⁴[Substituted the word 'Intraocular lens' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴²⁵[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴²⁶[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '9017 20-Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments']

[221.	xxx	[xxxx] ⁴²⁷ ⁴²⁸
222.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
[222A	9403	Furniture wholly made of bamboo, cane or rattan] ⁴²⁹
223.	9404	Coir products [except coir mattresses]
224.	9404	Products wholly made of quilted textile materials
[224A	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece] ⁴³⁰
225.	[9405] ⁴³¹	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof
[226.	xxx	xxxx] ⁴³²
[227.	xxxx	xxxx] ⁴³³
228.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
229.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]
230.	9506	Sports goods other than articles and equipments for general physical exercise
231.	9507	Fishing rods [xxx] ⁴³⁴ and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of [heading 9208 or 9705] ⁴³⁵) and similar hunting or shooting requisites
[231A	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)] ⁴³⁶
[[231B	9607	Slide fasteners] ⁴³⁷ [and parts thereof] ⁴³⁸
[232.	xxx	xxx] ⁴³⁹

⁴²⁷[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body']

⁴²⁸[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '9021 -Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]

⁴²⁹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴³⁰[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

⁴³¹[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier entry read as: 9405, 9405 50 31]

⁴³²[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '9405-LED lights or fixtures including LED lamps']

⁴³³[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '9405-LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)']

⁴³⁴[Omitted the word 'fishing hooks' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴³⁵[Substituted the word 'heading 9208' vide G.O.Ms No. 204, Rev. (CT-II) Dept., Dt. 18.09.2017, w.e.f. 27-07-2017]

⁴³⁶[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

⁴³⁷[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁴³⁸[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

⁴³⁹[Omitted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as: 9608 - Pens [other than Fountain pens, stylograph pens]

233.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
234.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof
235.	[9619 00 30, 9619 00 40, or 9619 00 90	[All goods] ⁴⁴⁰
236.	9701	[Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than handpainted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques] ⁴⁴¹
237.	9702	Original engravings, prints and lithographs
238.	9703	Original sculptures and statuary, in any material
239.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]
240.	9706	Antiques of an age exceeding one hundred years
241.	9804	Other Drugs and medicines intended for personal use
[242.	-	xxx] ⁴⁴²
[⁴⁴³ [243	xxx	xxx]] ⁴⁴⁴

SCHEDULE III – 9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
[1.	xxx	xxx] ⁴⁴⁵
2.	1107	Malt, whether or not roasted
3.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products [other than tamarind kernel powder] ⁴⁴⁶
4.	1404 90 10	Bidi wrapper leaves (tendu)
5.	1404 90 50	Indian katha
6.	1517 10	All goods i.e. Margarine, Linxyn

⁴⁴⁰ [Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry in coloum (2) read as '9619' & coloum (3) read as 'Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material']

⁴⁴¹ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier word read as: Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques]

⁴⁴² [Omitted vide G.O.Ms No. 73, Rev (CT-II) Dept., dt. 26.06.2020 (Nft No. 1/2020-CT(R), dt. 21.02.2020), w.e.f. 01.03.2020]

⁴⁴³ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁴⁴ [Omitted vide G.O.Ms No. 11, Rev. (CT-II) Dept., dt. 14.02.2022 (Nft No. 13/2021-CT(R), dt. 27.10.2021), w.e.f. 27.10.2021. Earlier entry read as: Any Chapter- Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software]

⁴⁴⁵ [Omitted the word 'Condensed milk' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁴⁶ [Added vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

7.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
8.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
9.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
[10.	xxx	xxx] ⁴⁴⁷
11.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]
12.	1704	[Sugar confectionery [other than mishri, batasha, bura, sakar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets and gajak]] ⁴⁴⁸ [groundnut sweets, gajak", the words "andsugar boiled confectionery] ⁴⁴⁹
[12A	1804	Cocoa butter, fat and oil] ⁴⁵⁰
[12B	1805	Cocoa powder, not containing added sugar or sweetening matter] ⁴⁵¹
[12C	1806	Chocolates and other food preparations containing cocoa] ⁴⁵²
13.	[1901 [other than 1901 20 00]]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares of heading 1905]] ⁴⁵³
[14.	xxx	[xxx] ⁴⁵⁴
15.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki]
16.	[1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and

⁴⁴⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes']

⁴⁴⁸[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura, batasha]]

⁴⁴⁹[Added vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

⁴⁵⁰[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁵¹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁵²[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁵³[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry in coloum (2) read as '1901' & coloum (3) read as 'Preparations suitable for infants or young children, put up for retail sale']

⁴⁵⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 1902 'Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared']

		similar products [other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, [toasted bread and similar toasted products, un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion] ⁴⁵⁵] ⁴⁵⁶
[16A	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee.] ⁴⁵⁷
17.	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate
[18.	xxx	xxx] ⁴⁵⁸
[19.	xxx	xxx] ⁴⁵⁹
[20.	xxx	xxx] ⁴⁶⁰
21.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
22.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
23.	2106	[Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods] ⁴⁶¹
24.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured [other than Drinking water packed in 20 litres bottles] ⁴⁶²
[24A	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water] ⁴⁶³ [and caffeinated beverages] ⁴⁶⁴
25.	2207	[Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]] ⁴⁶⁵ ⁴⁶⁶

⁴⁵⁵[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 9/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023. Earlier words read as 'toasted bread and similar toasted products.']

⁴⁵⁶[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry in coloum (s) read as '1905 [other than 1905 32 11, 1905 90 40]' & Coloum (3) read as 'All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes other than pizza bread, khakhra, plain chapatti or roti, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]

⁴⁵⁷[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]
⁴⁵⁸[Omitted the entry 2103 90 10 - 'Curry paste' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁵⁹[Omitted the entry 2103 90 30 - 'Mayonnaise and salad dressings' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁶⁰[Omitted the entry 2103 90 40 - 'Mixed condiments and mixed seasoning' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁶¹[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods, Custard powder;[other than batters including idli/dosa batter, Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra]

⁴⁶²[Added vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

⁴⁶³[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁶⁴[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

⁴⁶⁵[Substituted vide G.O.Ms No. 109, Rev (CT-II) Dept., dt. 24.08.2023 (Nft No. 12/2022-CT(R), dt. 30.12.2022), w.e.f. 01.01.2023. Earlier words read as 'Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)']

⁴⁶⁶[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid
[[26A	2404 12 00	Products containing nicotine and intended for inhalation without combustion] ⁴⁶⁷ ⁴⁶⁸
[[26B	2404 91 00, 2404 92 00, 2404 99 00	Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation] ⁴⁶⁹ ⁴⁷⁰
[[26C	2515 12 20, 2515 12 90	Marble and travertine, other than blocks] ⁴⁷¹ ⁴⁷²
[[26D	2516 12 00	Granite, other than blocks.] ⁴⁷³ ⁴⁷⁴
[[26E	2601	Iron ores and concentrates, including roasted iron pyrites] ⁴⁷⁵ ⁴⁷⁶
[[26F	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.] ⁴⁷⁷ ⁴⁷⁸
[[26G	2603	Copper ores and concentrates.] ⁴⁷⁹ ⁴⁸⁰
[[26H	2604	Nickel ores and concentrates] ⁴⁸¹ ⁴⁸²
[[26I	2605	Cobalt ores and concentrates.] ⁴⁸³ ⁴⁸⁴
[[26J	2606	Aluminium ores and concentrates.] ⁴⁸⁵ ⁴⁸⁶
[[26K	2607	Lead ores and concentrates.] ⁴⁸⁷ ⁴⁸⁸
[[26L	2608	Zinc ores and concentrates] ⁴⁸⁹ ⁴⁹⁰
[26M	2609	Tin ores and concentrates] ⁴⁹¹

⁴⁶⁷ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁶⁸ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 2515 12 20, 2515 12 90 - Marble and travertine, other than blocks]

⁴⁶⁹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁷⁰ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier word read as: 2516 12 00 Granite, other than blocks]

⁴⁷¹ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁴⁷² [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier word read as: 2601 - Iron ores and concentrates, including roasted iron pyrites]

⁴⁷³ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁴⁷⁴ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 2602 - Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight]

⁴⁷⁵ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁴⁷⁶ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 2603 - Copper ores and concentrates]

⁴⁷⁷ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁴⁷⁸ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 2604 - Nickel ores and concentrates]

⁴⁷⁹ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁴⁸⁰ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier word read as: 2605- Cobalt ores and concentrates]

⁴⁸¹ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁴⁸² [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 2606 - Aluminium ores and concentrates]

⁴⁸³ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁴⁸⁴ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 2607 - Lead ores and concentrates]

⁴⁸⁵ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁴⁸⁶ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 2608 - Zinc ores and concentrates]

⁴⁸⁷ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁴⁸⁸ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 2609 - Tin ores and concentrates]

⁴⁸⁹ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁴⁹⁰ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 2610 - Chromium ores and concentrates]

⁴⁹¹ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.]

[26N	2610	Chromium ores and concentrates] ⁴⁹²
[27.	XXX	xxx] ⁴⁹³
28.	2619	[Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag] ⁴⁹⁴
29.	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds
30.	2621	[Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]] ⁴⁹⁵
[30A	2706	[Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars] ^{496]} ⁴⁹⁷
31.	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, such as Benzole (benzene), Toluole (toluene), Xylole xylenes), Naphthelene
32.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
33.	2710	[Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]] ⁴⁹⁸
34	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]

⁴⁹² [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.]

⁴⁹³[Omitted the word 'Sulphur recovered as by-product in refining of crude oil' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁹⁴[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 9/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023. Earlier words read as 'Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel']

⁴⁹⁵[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. Earlier word read as 'Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste']

⁴⁹⁶[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars']

⁴⁹⁷[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁴⁹⁸[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than petrol, Diesel and ATF, not in GST]']

35.	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
36.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
37.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
38.	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
39.	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods [Fertilizer grade Phosphoric acid] ⁴⁹⁹]
40.	29	All organic chemicals other than giberellic acid
[41.	xxx	xxx] ⁵⁰⁰
42.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
43.	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers
44.	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers
45.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers
46.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)
47.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)
48.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
49.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter 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
50.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
51.	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores,

⁴⁹⁹[Added vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

⁵⁰⁰[Omitted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier entry read as: 30 - Nicotine polacrilex gum]

		whether or not chemically defined
52.	3207	[Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes] ⁵⁰¹
[52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a nonaqueous medium; solutions as defined in Note 4 to this Chapter] ⁵⁰²
[52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium] ⁵⁰³
[52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather] ⁵⁰⁴
53.	3211 00 00	Prepared driers
54.	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
[54A	3213	[Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings] ^{505]} ⁵⁰⁶
[54B	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; nonrefractory surfacing preparations for facades, indoor walls, floors, ceilings or the like] ⁵⁰⁷
[54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink] ⁵⁰⁸
[55.	xxx	xxx] ⁵⁰⁹
56.	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit

⁵⁰¹ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry']

⁵⁰² [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁵⁰³ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁵⁰⁴ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁵⁰⁵ [Substituted the word 'Poster colour' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁰⁶ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁵⁰⁷ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁵⁰⁸ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁵⁰⁹ [Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3215 - 'Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid 1(other than Fountain pen ink and Ball pen ink)']

		such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases
57.	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De- mentholised oil (DMO), Spearmint oil, Mentha piperita oil]
[57A	3303	Perfumes and toilet waters] ⁵¹⁰
58.	[3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]] ⁵¹¹
59.	[3305] ⁵¹²	[[Preparations for use on the hair [except Mehendi pate in Cones] ⁵¹³] ⁵¹⁴
60.	[3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]] ⁵¹⁵
[60A	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoopbatti, dhoop, sambhrani]] ⁵¹⁶
61.	[3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent] ⁵¹⁷
[61A	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, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil] ⁵¹⁸

⁵¹⁰[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵¹¹[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry in columns (2) and (3) read as '3304 20 00' and 'Kajal pencil sticks']

⁵¹²[Substituted the word '3305 9011, 3305 90 19' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵¹³[Substituted the word 'Hair oil' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵¹⁴[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

⁵¹⁵[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry in columns (2) and (3) read as '3306 10 20' and 'Dentifrices - Toothpaste']

⁵¹⁶[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵¹⁷[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry in columns (2) and (3) read as '3401 [except 340130]' and 'Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap']

⁵¹⁸[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

[61B	3403	Lubricating preparations (including cutting-oil preparations, bolt 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, furskins 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] ⁵¹⁹
62.	3404	Artificial waxes and prepared waxes
[62A	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404] ⁵²⁰
63.	3407	[Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)] ⁵²¹
64.	3501	Casein, caseinates and other casein derivatives; casein glues
65.	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
66.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
67.	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein
68.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
69.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
70.	3507	Enzymes, prepared enzymes
71.	3601	Propellant powders
[71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives] ⁵²²

⁵¹⁹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵²⁰[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵²¹[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017. The earlier word 'Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)']

⁵²²[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

72.	3603	[Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators] ⁵²³
[72A	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles] ⁵²⁴
[73.	xxx	xxx] ⁵²⁵
[73A	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters] ⁵²⁶
74.	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)
75.	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
76.	3703	Photographic paper, paperboard and textiles, sensitised, unexposed
77.	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films
79.	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
80.	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
81.	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
82.	3803 00 00	Tall oil, whether or not refined
83.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates
84.	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent
85.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
86.	3807	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

⁵²³ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier words read as: Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators]

⁵²⁴ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵²⁵ [Omitted vide G.O.Ms No. 76, Rev (CT-II) Dept., dt. 10.07.2020 (Nft No. 3/2020-CT(R), dt. 25.03.2020, w.e.f. 01.04.2020. The earlier entry read as: 3605 - 'Matches (other than handmade safety matches [3605 00 10])']

⁵²⁶ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

87.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products [other than biopesticides mentioned against S. No. 78A of schedule -II] ⁵²⁷
88.	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
89.	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
[89A	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anticorrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils] ⁵²⁸
90.	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber
[90A	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades] ⁵²⁹
[90B	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers] ⁵³⁰
91.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
92.	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801
93.	3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902
94.	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]
[94A	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals] ⁵³¹
[94B	3820	Anti-freezing preparations and prepared de-icing fluids] ⁵³²
95.	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells
96.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols

⁵²⁷ [Added vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

⁵²⁸ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵²⁹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵³⁰ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵³¹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵³² [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

97.	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
98.	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]
[98A	3827	Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included.] ⁵³³
[99.	xxx	xxx] ⁵³⁴
100.	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; 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
101.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms
⁵³⁵ [101A	3915	Waste, Parings and Scrap, of Plastics.]
[102.	xxx	xxx] ⁵³⁶
103.	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics
104.	3917	Tubes, pipes and hoses, and fittings therefor, of plastics
[104A	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics] ⁵³⁷
105.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
106.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
107.	3921	Other plates, sheets, film, foil and strip, of plastics
[107A	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics] ⁵³⁸
108.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics [(except the items covered in Sl. No. 80AA in Schedule II)] ⁵³⁹

⁵³³ [Inserted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.]

⁵³⁴[Omitted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018. The earlier entry read as: 3826 - 'Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals']

⁵³⁵[Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁵³⁶[Omitted the entry 3915 - 'Waste, parings and scrap, of plastics ' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁵³⁷[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵³⁸[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵³⁹[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

109.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
110.	3925	Builder's wares of plastics, not elsewhere specified
111.	3926	[Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]] ⁵⁴⁰
112.	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)
113.	4003	Reclaimed rubber in primary forms or in plates, sheets or strip
114.	4004	[Powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)] ⁵⁴¹
115.	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
116.	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
117.	4007	Vulcanised rubber thread and cord, other than latex rubber thread
118.	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
119.	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
120.	4010	Conveyor or transmission belts or belting, of vulcanised rubber
121.	4011	Rear Tractor tyres and rear tractor tyre tubes
[121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber] ⁵⁴²
[[121B] 543	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]] ⁵⁴⁴
122.	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]
123.	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]

⁵⁴⁰ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'PVC Belt Conveyor, ¹Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats]

⁵⁴¹ [Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017. The earlier word 'Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom']

⁵⁴² [Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

⁵⁴³ [Renumbered '121A' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

⁵⁴⁴ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

[123A]	4016	[Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]] ⁵⁴⁵ ⁵⁴⁶
[123B]	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber] ⁵⁴⁷
[123C]	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material] ⁵⁴⁸
124.	4202	[Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]] ⁵⁴⁹
[124A]	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]] ⁵⁵⁰
[124B]	4205	Other articles of leather or of composition leather] ⁵⁵¹
[124C]	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons] ⁵⁵²
[125.]	xxx	xxx] ⁵⁵³
[126.]	xxx	xxx] ⁵⁵⁴
[127.]	xxx	xxx] ⁵⁵⁵
[128.]	xxx	xxx] ⁵⁵⁶
[129.]	xxx	xxx] ⁵⁵⁷
[130.]	xxx	xxx] ⁵⁵⁸
131.	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.

⁵⁴⁵[Substituted the word 'Rice rubber rolls for paddy de-husking machine' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁴⁶[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

⁵⁴⁷[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁴⁸[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁴⁹[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'School satchels and bags other than of leather or composition leather']

⁵⁵⁰[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁵¹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁵²[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁵³[Omitted the entry 4202 12 10 - 'Toilet cases' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁵⁴[Omitted the entry 4202 22 10 - 'Hand bags and shopping bags, of artificial plastic material' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁵⁵[Omitted the entry 4202 22 20 - 'Hand bags and shopping bags, of cotton' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁵⁶[Omitted the entry 4202 22 30 - 'Hand bags and shopping bags, of jute' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁵⁷[Omitted the entry 4202 22 40 - 'Vanity bags' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁵⁸[Omitted the entry : 4202 29 10 - 'Handbags of other materials excluding wicker work or basket work' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

132.	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303
[132A	4303	Articles of apparel, clothing accessories and other articles of furskin] ⁵⁵⁹
133.	4304	[[Artificial fur and articles thereof] ⁵⁶⁰] ⁵⁶¹
134.	4403	Wood in the rough
135.	4407	Wood sawn or chipped
136.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]
137.	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed [other than bamboo flooring] ⁵⁶²
[137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards] ⁵⁶³
[137B	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards] ⁵⁶⁴
[137C	4412	Plywood, veneered panels and similar laminated wood] ⁵⁶⁵
[137D	4413	Densified wood, in blocks, plates, strips, or profile shapes] ⁵⁶⁶
[137E	4414	Wooden frames for paintings, photographs, mirrors or similar objects] ⁵⁶⁷
[137F	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes] ⁵⁶⁸ [[other than bamboo wood building joinery]] ⁵⁶⁹
[137G	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware] ⁵⁷⁰
138.	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between
139.	44 or any Chapter	Bamboo flooring tiles

⁵⁵⁹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁶⁰ [Substituted the word 'Artificial fur and articles thereof' vide G.O.Ms No. 204, Rev. (CT-II) Dept., Dt. 18.09.2017, w.e.f. 27.07.2017]

⁵⁶¹[Substituted the word 'Artificial fur other than articles thereof' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁶²[Added vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁵⁶³ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁶⁴[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁶⁵[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁶⁶[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁶⁷ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁶⁸[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁶⁹ [Added vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

⁵⁷⁰[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

[140.	xxx	xxx] ⁵⁷¹
141.	4501	Waste cork; crushed, granulated or ground cork
[142.	xxx	xxx] ⁵⁷²
[143.	xxx	xxx] ⁵⁷³
[144.	xxx	xxx] ⁵⁷⁴
145.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets
146.	4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)
147.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets
148.	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [xxx] ⁵⁷⁵
149.	4812	Filter blocks, slabs and plates, of paper pulp
150.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes
[150A	4814	Wall paper and similar wall coverings; window transparencies of paper] ⁵⁷⁶
151.	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes
152.	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]

⁵⁷¹[Omitted the entry 4419 - 'Tableware and Kitchenware of wood' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

⁵⁷²[Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as: 4502 - 'Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)']

⁵⁷³ [Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as: 4503 - 'Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom']

⁵⁷⁴ [Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as: 4504 - 'Agglomerated cork (with or without a binding substance) and articles of agglomerated cork']

⁵⁷⁵[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '[Other than aseptic packaging paper]']

⁵⁷⁶ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

153.	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres
[[153A	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like." ;] ⁵⁷⁷] ⁵⁷⁸
154.	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]
155.	4821	Paper or paperboard labels of all kinds, whether or not printed
156.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
157.	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, [Braille paper, kites, Paper mache articles] ⁵⁷⁹
[157A	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.] ⁵⁸⁰
[157B	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips) [; Cheques, loose or in book form] ⁵⁸¹] ⁵⁸²
[157C	4908	Transfers (decalcomanias).] ⁵⁸³
[157D	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.] ⁵⁸⁴

⁵⁷⁷ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁵⁷⁸ [Substituted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as : 4819 20 -Cartons, boxes and cases of non-corrugated paper or paper board]

⁵⁷⁹ [Substituted the word 'Braille paper' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

⁵⁸⁰ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁵⁸¹ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁵⁸² [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁵⁸³ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁵⁸⁴ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

[157E]	4910	Calendars of any kind, printed, including calendar blocks.] ⁵⁸⁵
[157F]	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.] ⁵⁸⁶
[158.]	xxx	xxx] ⁵⁸⁷
159.	5402, 5404, 5406	[All goods other than synthetic filament yarns] ⁵⁸⁸
160.	5403, 5405, 5406	[All goods other than artificial filament yarns] ⁵⁸⁹
161.	5501, 5502	Synthetic or artificial filament tow
162.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres
163.	5505	Waste of manmade fibres
[163A]	56012200	Cigarette Filter rods] ⁵⁹⁰
[163B]	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;] ⁵⁹¹
[163C]	6305 32 00	Flexible intermediate bulk containers] ⁵⁹²
[164.]	xxx	xxx] ⁵⁹³
[165.]	xxx	xxx] ⁵⁹⁴
166.	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
167.	6402	Other footwear with outer soles and uppers of rubber or plastics
168.	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
169.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
170.	6405	Other footwear
171.	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

⁵⁸⁵ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁵⁸⁶ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁵⁸⁷ [Omitted the word 'Sewing thread of manmade filaments, whether or not put up for retail sale' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁵⁸⁸ [Substituted the word 'All synthetic filament yarn such as nylon, polyester, acrylic, etc.' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁵⁸⁹ [Substituted the word 'All artificial filament yarn such as viscose rayon, Cuprammonium, etc' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁵⁹⁰ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

⁵⁹¹ [Inserted 'serial No. 163B' vide G.O.Ms No. 52, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 27/2019-CT(R), dt. 30.12.2019), w.e.f. 01.01.2020]

⁵⁹² [Inserted 'serial No. 163C' vide G.O.Ms No. 52, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 27/2019-CT(R), dt. 30.12.2019), w.e.f. 01.01.2020]

⁵⁹³ [Omitted the entry 5508 - 'Sewing thread of manmade staple fibres' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁵⁹⁴ [Omitted the entry 5509, 5510, 5511- 'Yarn of manmade staple fibres' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

172.	6501	Hat-forms, hat bodies and hoods [of felt [other than textile caps]] ⁵⁹⁵ neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
173.	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
174.	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
175.	6505	[Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed] ⁵⁹⁶
176.	6506	Other headgear, whether or not lined or trimmed
177.	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
[177A]	6802	[Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit] ⁵⁹⁷ ⁵⁹⁸
[177B]	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like] ⁵⁹⁹
[177C]	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included] ⁶⁰⁰
[177D]	6801	Setts, curbstones and flagstones, of natural stone (except slate)] ⁶⁰¹
[177E]	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and power, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone] ⁶⁰² [except the items covered in Sl. No. 123 in Schedule I] ⁶⁰³
[177F]	6803	Worked slate and articles of slate or of agglomerated slate] ⁶⁰⁴

⁵⁹⁵ [Substituted the word 'of felt' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

⁵⁹⁶ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed']

⁵⁹⁷ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁵⁹⁸ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'All goods other than:-(i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone;]

⁵⁹⁹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁰⁰ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁰¹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁰² [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁰³ [Added vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁶⁰⁴ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

178.	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials
179.	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
180.	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69
[180A	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)] ⁶⁰⁵
[180B	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders] ⁶⁰⁶
[180C	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented] ⁶⁰⁷
181.	6810	[Articles of cement, of concrete or of artificial stone, whether or not reinforced] ⁶⁰⁸
182.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like
[182A	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813] ⁶⁰⁹
[182B	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials] ⁶¹⁰
[182C	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials] ⁶¹¹
[182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included[[other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]] ⁶¹² ⁶¹³

⁶⁰⁵ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁰⁶ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁰⁷ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁰⁸ [Substituted the word 'Pre cast Concrete Pipes' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁰⁹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶¹⁰ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶¹¹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶¹² [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content']

[182E]	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths] ⁶¹⁴
183.	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths
184.	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths
[184A]	6904	Ceramic flooring blocks, support or filler tiles and the like] ⁶¹⁵
[184B]	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods] ⁶¹⁶
185.	6906	[Ceramic pipes, conduits, guttering and pipe fittings] ⁶¹⁷
[185A]	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing Ceramics] ⁶¹⁸
[185B]	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods] ⁶¹⁹
[185C]	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures] ⁶²⁰
[185D]	6914	Other ceramic articles] ⁶²¹
[186.	xxx	xxx] ⁶²²
[187.	xxx	xxx] ⁶²³
[188.	xxx	xxx] ⁶²⁴
189.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
[189A]	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked] ⁶²⁵
[189B]	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked] ⁶²⁶

⁶¹³ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶¹⁴ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶¹⁵ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶¹⁶ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶¹⁷ [Substituted the word 'Salt Glazed Stone Ware Pipes' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶¹⁸ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶¹⁹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶²⁰ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶²¹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶²² [Omitted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier entry read as: 6911 - 'Tableware, kitchenware, other household articles and toilet articles, of porcelain or china']

⁶²³ [Omitted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier entry read as: 6912 - 'Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]]

⁶²⁴ [Omitted the entry 7001 - 'Cullet and other waste and scrap of glass; glass in the mass' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁶²⁵ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶²⁶ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

[189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked] ⁶²⁷
[189D	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials] ⁶²⁸
[189E	7007	Safety glass, consisting of toughened (tempered) or laminated glass] ⁶²⁹
[189F	7008	Multiple-walled insulating units of glass] ⁶³⁰
[189G	7009	Glass mirrors, whether or not framed, including rear-view mirrors] ⁶³¹
190.	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
[190A	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like] ^{632]} ⁶³³
191.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
[191A	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked] ⁶³⁴
192.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses
[192A	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms] ⁶³⁵
193.	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
194.	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter

⁶²⁷[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶²⁸[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶²⁹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶³⁰[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶³¹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶³²[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶³³ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier words read as: Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like]

⁶³⁴[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶³⁵[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

195.	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)] ⁶³⁶
[195A	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]] ⁶³⁷
196.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
197.	7202	Ferro-alloys
198.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms
199.	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel
200.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel
201.	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
202.	7207	Semi-finished products of iron or non-alloy steel
203.	7208 to 7212	All flat-rolled products of iron or non-alloy steel
204.	7213 to 7215	All bars and rods, of iron or non-alloy steel
205.	7216	Angles, shapes and sections of iron or non-alloy steel
206.	7217	Wire of iron or non-alloy steel
207.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
208.	7219, 7220	All flat-rolled products of stainless steel
209.	7221, 7222	All bars and rods, of stainless steel
210.	7223	Wire of stainless steel
211.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
212.	7225, 7226	All flat-rolled products of other alloy steel
213.	7227, 7228	All bars and rods of other alloy steel.
214.	7229	Wire of other alloy steel
215.	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel
216.	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails
217.	7303	Tubes, pipes and hollow profiles, of cast iron
218.	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
219.	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel
220.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
221.	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel

⁶³⁶[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier entry read as: Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)

⁶³⁷[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

222.	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock - gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]
223.	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
224.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
225.	7311	Containers for compressed or liquefied gas, of iron or steel
226.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
227.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
228.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
229.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90
230.	7316	Anchors, grapnels and parts thereof, of iron or steel
231.	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
232.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel
233.	7319	[xxx] ⁶³⁸ knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or Included
234.	7320	Springs and leaves for springs, of iron and steel
235.	7321	[Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel] ⁶³⁹
[235A	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or

⁶³⁸[Omitted the word 'Sewing needles' vide G.O.Ms No. 204, Rev. (CT-II) Dept., Dt. 18.09.2017, w.e.f. 27.07.2017]

⁶³⁹[Substituted the word 'LPG stoves' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

		conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel] ⁶⁴⁰
236.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
[236A	7323 9410	[Ghamella] ⁶⁴¹] ⁶⁴²
[236B	7324	Sanitary ware and parts thereof, of iron and steel] ⁶⁴³
237.	7325	[Other cast articles of iron or steel] ⁶⁴⁴
238	7326	[Other articles of iron or steel] ⁶⁴⁵
239.	7401	Copper mattes; cement copper (precipitated copper)
240.	7402	Unrefined copper; copper anodes for electrolytic refining
241.	7403	Refined copper and copper alloys, unwrought
242.	7404	Copper waste and scrap
243.	7405	Master alloys of copper
244.	7406	Copper powders and flakes
245.	7407	Copper bars, rods and profiles
246.	7408	Copper wire
247.	7409	Copper plates, sheets and strip, of a thickness exceeding [0.115 mm] ⁶⁴⁶
248.	7410	Copper foils
249.	7411	Copper tubes and pipes
250.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
251.	7413	Stranded wires and cables
252.	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
[252A	7418	All goods [other than table, kitchen or other household articles of copper; Utensils] ⁶⁴⁷
253.	[7419] ⁶⁴⁸	[Other articles of copper [other than Brass Kerosene Pressure Stove]] ⁶⁴⁹] ⁶⁵⁰
254.	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
255.	7502	Unwrought nickel

⁶⁴⁰ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁴¹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁴² [Substituted the word 'Sanitary ware and parts thereof, of iron and steel' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

⁶⁴³ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

⁶⁴⁴ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system']

⁶⁴⁵ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal']

⁶⁴⁶ [Substituted '0.12.5 mm' vide G.O.Ms No. 204, Rev. (CT-II) Dept., Dt. 18.09.2017, w.e.f. 27.07.2017]

⁶⁴⁷ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁴⁸ Substituted the Code '7419 91 00' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017

⁶⁴⁹ [Substituted the word 'Metal castings' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁵⁰ [Substituted the word '[Other articles of copper]' vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

256.	7503	Nickel waste and scrap
257.	7504	Nickel powders and flakes
258.	7505	Nickel bars, rods, profiles and wire
259.	7506	Nickel plates, sheets, strip and foil
260.	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
261.	7508	Other articles of nickel
262.	7601	[Unwrought Aluminium] ⁶⁵¹
263.	7602	Aluminium waste and scrap
264.	7603	Aluminium powders and flakes
265.	7604	Aluminium bars, rods and profiles
266.	7605	Aluminium wire
267.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm
268.	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm
269.	7608	Aluminium tubes and pipes
270.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
271.	[7610] ⁶⁵²	[Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures] ⁶⁵³
272.	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
273.	7612	Aluminium casks, drums, cans, boxes, etc.
274.	7613	Aluminium containers for compressed or liquefied gas
275.	7614	[Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated] ⁶⁵⁴
[275A	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils] ⁶⁵⁵
276.	7616	Other articles of aluminium
277.	7801	Unwrought lead
278.	7802	Lead waste and scrap
279.	7804	Lead plates, sheets, strip and foil; lead powders and flakes
280.	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)
281.	7901	Unwrought zinc

⁶⁵¹[Substituted the word 'Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁵²[Substituted the code '7610 [Except 7610 10 00]' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁵³[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Aluminium structures (excluding prefabricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures']

⁶⁵⁴[Substituted the word 'Stranded wires and cables' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁵⁵[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

282.	7902	Zinc waste and scrap
283.	7903	Zinc dust, powders and flakes
284.	7904	Zinc bars, rods, profiles and wire
285.	7905	Zinc plates, sheets, strip and foil
286.	7907	Other articles of zinc including sanitary fixtures
287.	8001	Unwrought tin
288.	8002	Tin waste and scrap
289.	8003	Tin bars, rods, profiles and wire
290.	8007	Other articles of tin
291.	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap
292.	8113	Cermets and articles thereof, including waste and scrap
293.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
294.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
295.	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
296.	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks
297.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
298.	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools
299.	8208	Knives and cutting blades, for machines or for mechanical appliances
300.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets
301.	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
[301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor] ⁶⁵⁶

⁶⁵⁶[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

[301AA] 657	8212	Razors and razor blades (including razor blade blanks in strips)] ⁶⁵⁸
302.	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor
[302A	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [xxx] ⁶⁵⁹] ⁶⁶⁰ [other than pencil sharpeners]] ⁶⁶¹
[302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware] ⁶⁶²
303.	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal
[303A	[8302] ⁶⁶³	[Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hatracks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal] ⁶⁶⁴] ⁶⁶⁵
[303B	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal] ⁶⁶⁶
[303C	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403] ⁶⁶⁷
[303D	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal] ⁶⁶⁸
[304.	xxx	xxx] ⁶⁶⁹
305.	8307	Flexible tubing of base metal, with or without fittings

⁶⁵⁷ [Re-numbered '301A' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

⁶⁵⁸ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁵⁹ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as "[other than paper knives, pencil sharpeners and blades therefor]"]

⁶⁶⁰ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁶¹ [Inserted vide G.O.Ms No. 115, Rev (CT-II) Dept., dt. 25.08.2023 (Nft No. 03/2023-CT(R), dt. 28.02.2023), w.e.f. 01.03.2023]

⁶⁶² [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁶⁶³ [Substituted the code '8305' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁶⁴ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal']

⁶⁶⁵ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁶⁶⁶ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁶⁷ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁶⁸ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁶⁹ [Omitted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier entry read as: 8306 - 'Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal']

306.	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal
307.	8309	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
[307A	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405] ⁶⁷⁰
308.	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
[308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP] ⁶⁷¹
[308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps(horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps"] ⁶⁷²
309.	8401	Nuclear reactors; machinery and apparatus for isotopes separation
310.	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
311.	8403	Central heating boilers other than those of heading 8402
312.	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
313.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
314.	8406	Steam turbines and other vapour turbines
315.	8410	Hydraulic turbines, water wheels, and regulators Therefor
316.	8411	[Turbo-jets, turbopropellers and other gas turbines [other than aircraft engines]] ⁶⁷³
317.	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]

⁶⁷⁰[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁷¹[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁶⁷²[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁶⁷³[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as " Turbo-jets, turbo-propellers and other gas turbines – turbo-jets"]

[317A]	8413	[(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps] ⁶⁷⁴ ⁶⁷⁵
[317B]	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]] ⁶⁷⁶ ⁶⁷⁷
[317C]	8414 20 10	Bicycle pumps] ⁶⁷⁸
[317D]	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps] ⁶⁷⁹
318.	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
319.	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
[319A]	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415] ⁶⁸⁰
320.	[8419 [other than 8419 12]] ⁶⁸¹ ⁶⁸²	[Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]] ⁶⁸³
321.	8420	[Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]] ⁶⁸⁴
322.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases

⁶⁷⁴ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]']

⁶⁷⁵ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁶⁷⁶ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁶⁷⁷ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier words read as: Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]

⁶⁷⁸ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁶⁷⁹ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁶⁸⁰ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁶⁸¹ [Substituted the code '8419 20' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁶⁸² [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier entry read as: 8419]

⁶⁸³ [Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017. The earlier word read as 'Medical, surgical or laboratory sterilizers']

⁶⁸⁴ [Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as 'Calendering or other rolling machines, other than for metals or glass, and cylinders therefor']

323.	8422 20 00, 8422 30 00, 8422 40 00, [8422 90] ⁶⁸⁵ [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]
324.	8423	[Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds] ⁶⁸⁶
325.	8424	[[Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]] ⁶⁸⁷ ⁶⁸⁸
326.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
327.	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
[327A	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment] ⁶⁸⁹
[327B	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)] ⁶⁹⁰
[327C	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers] ⁶⁹¹
[327D	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or res; pile-drivers and pile-extractors; snowploughs and snow-blowers] ⁶⁹²
328.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
[328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]] ⁶⁹³

⁶⁸⁵[Substituted '8522 90' vide G.O.Ms No. 204, Rev. (CT-II) Dept., Dt. 18.09.2017, w.e.f. 27.07.2017]

⁶⁸⁶[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017. The earlier word read as 'Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [other than electric or electronic weighing machinery]]

⁶⁸⁷[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier entry read as 'Mechanical appliances (whether or not hand- operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [[other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers]]'

⁶⁸⁸ [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018. The earlier entry read as 'Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]'

⁶⁸⁹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁹⁰ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁹¹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁹²[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁶⁹³[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

[328B	8434	Milking machines and dairy machinery] ⁶⁹⁴
329.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
[329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof] ⁶⁹⁵
330.	8438	[Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils] ⁶⁹⁶
331.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
332.	8440	Book-binding machinery, including book-sewing machines
333.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
334.	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
335.	8443	[Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof] ⁶⁹⁷
336.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
337.	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447
338.	8446	Weaving machines (looms)
339.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
340.	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts

⁶⁹⁴ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁶⁹⁵ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁶⁹⁶ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier words read as: Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils]

⁶⁹⁷ [(Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier word read as 'Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of connecting to an automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than ink cartridges with or without print head assembly and ink spray nozzle]']

		and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
341.	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
[341A	8450	Household or laundry-type washing machines, including machines which both wash and dry] ⁶⁹⁸
342.	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
343.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
344.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
345.	8455	Metal-rolling mills and rolls therefor
346.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
347.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
348.	8458	Lathes (including turning centres) for removing metal
349.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
350.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
351.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included

⁶⁹⁸[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

352.	8462	Machine-Tools (Including Presses) For Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above] ⁶⁹⁹
353.	8463	Other machine-tools for working metal, or cermets, without removing material
354.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
355.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
356.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand
357.	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
358.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances
359.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
360.	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
361.	8472	[Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]] ⁷⁰⁰
362.	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472

⁶⁹⁹[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier words read as: Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine- tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above]

⁷⁰⁰[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Perforating or stapling machines (staplers), pencil sharpening machines']

363.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
364.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
[364A	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines] ⁷⁰¹
365.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
[365A	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter] ⁷⁰²
366.	8479	[Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]] ⁷⁰³
367.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
368.	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
369.	8482	Ball bearing, Roller Bearings
[369A	8483	[[Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)] ⁷⁰⁴] ⁷⁰⁵] ⁷⁰⁶
[369B	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals] ⁷⁰⁷

⁷⁰¹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁰² [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁰³ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]']

⁷⁰⁴ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁷⁰⁵ [Substituted the word 'Plain shaft bearings' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁰⁶ [Substituted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as 'Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws.]

⁷⁰⁷ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

[369C	8485	Machines for Additive Manufacturing] ⁷⁰⁸
370.	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories
371.	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter
[371A	84 or 85	E-waste Explanation.- For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer] ⁷⁰⁹
372.	8501	Electric motors and generators (excluding generating sets)
373.	8502	Electric generating sets and rotary converters
374.	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502
375.	8504	[Electrical transformers, static converters (for example, rectifiers) and inductors,] ⁷¹⁰ [other than charger or charging station for Electrically operated vehicles] ⁷¹¹
376.	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro- magnetic couplings, clutches and brakes; electro-magnetic lifting heads
[376A	8506	Primary cells and primary batteries] ⁷¹²
[376AA	8507 60 00	Lithium-ion Batteries] ⁷¹³
[376AA A	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank] ⁷¹⁴
[376AB	8508	Vacuum cleaners] ⁷¹⁵
[376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [xxx] ⁷¹⁶] ⁷¹⁷
[376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor] ⁷¹⁸

⁷⁰⁸[Inserted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.]

⁷⁰⁹[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁷¹⁰[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)']

⁷¹¹[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2019 (Nft No. 12/2019-CT (R), dt. 31.07.2019), w.e.f. 01.04.2019]

⁷¹²[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷¹³[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁷¹⁴[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

⁷¹⁵[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁷¹⁶[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as "[other than wet grinder consisting of stone as a grinder]"]

⁷¹⁷[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁷¹⁸[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

[376B]	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles] ⁷¹⁹
[376C]	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512] ⁷²⁰
377.	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss
378.	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets
[378A]	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545] ⁷²¹
379.	8517	[[All Goods] ⁷²²] ⁷²³
380.	8518	[Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set] ⁷²⁴
[380A]	8519	Sound recording or reproducing apparatus] ⁷²⁵
381.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
[381A]	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521] ⁷²⁶

⁷¹⁹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷²⁰[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷²¹[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁷²²[Substitued vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier word read as 'Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528']

⁷²³[Substitued vide G.O.Ms No. 76, Rev (CT-II) Dept., dt. 10.07.2020 (Nft No. 3/2020-CT(R), dt. 25.03.2020, w.e.f. 01.04.2020. The earlier words read as 'Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks']

⁷²⁴[Substitued vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures [other than single loudspeakers, mounted in their enclosures]; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;']

⁷²⁵[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷²⁶[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

382.	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37
[382A	8524	Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens] ⁷²⁷
[383.	8525 or 8806	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.]] ⁷²⁸
[383A	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus] ⁷²⁹
[383B	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock] ⁷³⁰
[383C	8528	Television set (including LCD or LED television) of screen size not exceeding[32 inches] ⁷³¹ ⁷³²
384.	8528	[Computer monitors not exceeding [32 inches] ⁷³³] ⁷³⁴ , Set top Box for Television (TV)
[384A	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528] ⁷³⁵
[384B	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)] ⁷³⁶
[384C	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530] ⁷³⁷
385.	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)
386.	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors

⁷²⁷[Inserted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.]

⁷²⁸[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 8525 - Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras [digital cameras and video camera recorders [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]

⁷²⁹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷³⁰[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷³¹[Substituted the figures '68 cm' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

⁷³²[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁷³³[Substituted the figures '20 inches' vide G.O.Ms No6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

⁷³⁴[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'Computer monitors not exceeding 17 inches']

⁷³⁵[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷³⁶[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷³⁷[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

387.	8534 00 00	Printed Circuits
388.	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts
[388A	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables] ⁷³⁸
[388B	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517] ⁷³⁹
[388C	8528	Television set (including LCD or LED television) of screen size not exceeding 68 cm] ⁷⁴⁰
389.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537
390.	8539	[Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [xxx] ⁷⁴¹] ⁷⁴² ⁷⁴³
391.	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)
392.	8541	[Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals] ⁷⁴⁴
393.	8542	Electronic integrated circuits
394.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter

⁷³⁸ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷³⁹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁴⁰ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁷⁴¹ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'other than Light-Emitting Diode (LED) Light Sources']

⁷⁴² [Substituted the word 'Electrical Filaments or discharge lamps' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁴³ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]]

⁷⁴⁴ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier words read as: Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals]

395.	8544	[[Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors] ⁷⁴⁵ ⁷⁴⁶
396.	8545	[Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes] ⁷⁴⁷
397.	8546	Electrical insulators of any material
[397A	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material] ⁷⁴⁸
398.	[8548 or 8549] ⁷⁴⁹	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter
[398A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.] ⁷⁵⁰
[398B	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof.] ⁷⁵¹
[398C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.] ⁷⁵²
[398D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).] ⁷⁵³
[398E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).] ⁷⁵⁴
[398F	8606	Railway or tramway goods vans and wagons, not self-propelled.] ⁷⁵⁵

⁷⁴⁵ [Substituted the word 'Optical Fiber' vide G.O.Ms No. 204, Rev. (CT-II) Dept., Dt. 18.09.2017, w.e.f. 27.07.2017]

⁷⁴⁶ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Winding Wires; Coaxial cables; Optical Fiber Cable']

⁷⁴⁷ [Substituted the word 'Carbon electrodes' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁴⁸ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁴⁹ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier entry read as: 8548]

⁷⁵⁰ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁷⁵¹ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁷⁵² [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁷⁵³ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁷⁵⁴ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁷⁵⁵ [Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

[398G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.] ⁷⁵⁶
[398H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.] ⁷⁵⁷
399.	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]
[399A	8702	Buses for use in public transport which exclusively run on Bio-fuels] ⁷⁵⁸
400	8703	[Following motor vehicles of length not exceeding 4000 mm, namely: - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department.] ⁷⁵⁹
401.	8704	Refrigerated motor vehicles
[401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)] ⁷⁶⁰
402.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle
[402A	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles] ⁷⁶¹
403.	8715	Baby carriages and parts thereof

⁷⁵⁶[Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁷⁵⁷[Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁷⁵⁸[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

⁷⁵⁹[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. The earlier word read as 'Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase']

⁷⁶⁰[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁷⁶¹[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

[403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Selfloading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]] ⁷⁶²
404.	8801	Balloons and dirigibles, gliders and other non-powered aircraft
405.	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof
406.	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof
[406A	8807	Parts of goods of heading 8801] ⁷⁶³
407.	8908 00 00	Vessels and other floating structures for breaking up
408.	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked
409.	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]
[410.	xxx	xxx] ⁷⁶⁴
411.	9004	[Spectacles [other than corrective]; goggles including those for correcting vision] ⁷⁶⁵
[411A	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy] ⁷⁶⁶
[411B	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539] ⁷⁶⁷
[411C	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus] ⁷⁶⁸
[411D	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers] ⁷⁶⁹
[411E	9009	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens] ⁷⁷⁰
[411F	9010	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection] ⁷⁷¹

⁷⁶² [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁷⁶³ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁷⁶⁴ [Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 9003 - 'Frames and mountings for spectacles, goggles or the like, and parts thereof']

⁷⁶⁵ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier word read as 'Spectacles [other than corrective]; goggles and the like, corrective, protective or other']

⁷⁶⁶ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁶⁷ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁶⁸ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁶⁹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁷⁰ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁷¹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

[411G	9011	Microscopes other than optical microscopes; diffraction apparatus] ⁷⁷²
[411H	9012	[Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter] ^{773]} ⁷⁷⁴
[411I	9013	Direction finding compasses; other navigational instruments and appliances] ⁷⁷⁵
[411J	9014	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders] ⁷⁷⁶
412.	9016	[Balances of a sensitivity of 5 cg or better, with or without weights] ⁷⁷⁷
413.	9017	[Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter] ⁷⁷⁸
[413A	9022	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like] ^{779]} ⁷⁸⁰
[413B	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses] ⁷⁸¹
414.	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
415.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments

⁷⁷²[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁷³[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁷⁴[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier words read as: Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter]

⁷⁷⁵[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁷⁶[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁷⁷[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]']

⁷⁷⁸ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter']

⁷⁷⁹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁸⁰ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier words read as: Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like]

⁷⁸¹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

416.	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
417.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
418.	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor
419.	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
420.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
421.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
422.	9032	Automatic regulating or controlling instruments and apparatus
423.	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90
[423A	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal] ⁷⁸²
[423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101] ⁷⁸³
424.	9103	Clocks with watch movements, excluding clocks of heading 9104
[424A	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels] ⁷⁸⁴
425.	9105	Other clocks
[425A	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, timeregisters, time-recorders)] ⁷⁸⁵
[425B	9107	Time switches with clock or watch movement or with synchronous motor] ⁷⁸⁶

⁷⁸² [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁸³ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁸⁴ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁸⁵ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁸⁶ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

[425C	9108	Watch movements, complete and assembled] ⁷⁸⁷
426.	9109	Clock movements, complete and assembled
427.	9114	[Other clock or watch parts] ⁷⁸⁸
428.	9110	[Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements] ⁷⁸⁹
[428A	9111	Watch cases and parts thereof] ⁷⁹⁰
429.	9112	[Clock cases and cases of a similar type for other goods of this chapter, and parts thereof] ⁷⁹¹
[429A	9113	Watch straps, watch bands and watch bracelets, and parts thereof] ⁷⁹²
[429B	9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments] ⁷⁹³
[429C	9202	Other string musical instruments (for example, guitars, violins, harps)] ⁷⁹⁴
[429D	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs] ⁷⁹⁵
[429E	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)] ⁷⁹⁶
[429F	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)] ⁷⁹⁷
[429G	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments] ⁷⁹⁸
[429H	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds] ⁷⁹⁹
430.	9301	Military weapons other than revolvers, pistols
431.	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)
432.	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307

⁷⁸⁷ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁸⁸ [Substituted the word 'Other clock parts' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁸⁹ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements']

⁷⁹⁰ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁹¹ [Substituted the word 'Clock cases, and parts thereof' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁹² [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁹³ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁹⁴ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁹⁵ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁹⁶ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁹⁷ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁹⁸ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁷⁹⁹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

433.	9305	Parts and accessories of articles of headings 9301 to 9304
434.	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads
435.	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
[435A	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]] ⁸⁰⁰
436.	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
437.	9403	[Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof] ⁸⁰¹
438.	9404	[[Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]] ⁸⁰²] ⁸⁰³
[438A	9405	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; [xxx] ⁸⁰⁴] ⁸⁰⁵] ⁸⁰⁶
439.	9406	Prefabricated buildings
440.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
[440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.] ⁸⁰⁷

⁸⁰⁰ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸⁰¹ [Substituted the word 'Bamboo furniture' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸⁰² [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'Coir mattresses, cotton pillows, mattress and quilts']

⁸⁰³ [Substituted the word 'Coir mattresses, cotton pillows and mattresses' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸⁰⁴ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)']

⁸⁰⁵ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸⁰⁶ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier words read as: Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]

⁸⁰⁷ [Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

[[440B] 808	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes] ⁸⁰⁹
441.	9506	[Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]] ⁸¹⁰
[441A	9508	[Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres]] ⁸¹¹ ⁸¹²
[441B	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin] ⁸¹³
442.	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks
443.	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]
444.	9604 00 00	Hand sieves and hand riddles
445.	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning
[446.	[xxx] ⁸¹⁴	[xxx] ⁸¹⁵ ⁸¹⁶
447.	9608	[Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.] ⁸¹⁷
448.	9610 00 00	Boards, with writing or drawing surface, whether or not framed
[448A	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for

⁸⁰⁸ [Renumbered '440A' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

⁸⁰⁹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸¹⁰ [Substituted the word 'Swimming pools and padding pools' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸¹¹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸¹² [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier words read as: Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]]

⁸¹³ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸¹⁴ [Substituted the code '9607' vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁸¹⁵ [Substituted the word 'Slide fasteners and parts thereof' vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁸¹⁶ [Omitted the entry 9607 20 00 - 'Parts of slide fasteners' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019)]

⁸¹⁷ [Substituted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as: Fountain pens, stylograph pens]

		operating in the hand; handoperated composing sticks and hand printing sets incorporating such composing sticks] ⁸¹⁸
449.	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes
[449A	9613	[Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks] ⁸¹⁹] ⁸²⁰
[449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations] ⁸²¹
[449B	9617	[Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners] ⁸²²] ⁸²³
[449C	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing] ⁸²⁴
450.	9620 00 00	Monopods, bipods, tripods and similar articles
451.	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi- finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.
452.	9802	Laboratory chemicals
[452A	4011 70 00	Tyre for tractors] ⁸²⁵

⁸¹⁸ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸¹⁹ [Substituted the word 'Kitchen gas lighters' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸²⁰ [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

⁸²¹ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁸²² [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸²³ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier words read as: Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners

⁸²⁴ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸²⁵ [Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

[452B	4013 90 49	Tube for tractor tyres] ⁸²⁶
[452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor] ⁸²⁷
[452D	8413 81 90	Hydraulic Pumps for Tractors] ⁸²⁸
[452E	8708 10 10	Bumpers and parts thereof for tractors] ⁸²⁹
[452F	8708 30 00	Brakes assembly and its parts thereof for Tractors] ⁸³⁰
[452G	8708 40 00	Gear boxes and parts thereof for tractors] ⁸³¹
[452H	8708 50 00	Transaxles and its parts thereof for tractors] ⁸³²
[452I	8708 70 00	Road wheels and parts and accessories thereof for tractors] ⁸³³
[452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof] ⁸³⁴
[452K	8708 92 00	Silencer assembly for tractors and parts Thereof] ⁸³⁵
[452L	8708 93 00	Clutch assembly and its parts thereof for Tractors] ⁸³⁶
[452M	8708 94 00	Steering wheels and its parts thereof for Tractor] ⁸³⁷
[452N	8708 99 00	Hydraulic and its parts thereof for tractors] ⁸³⁸
[452O	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors] ⁸³⁹
[452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right [xxxx] ⁸⁴⁰] ⁸⁴¹
[452Q	Any Chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-Section 4 of section 9 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), as prescribed in notification issued in G.O.Ms No. 63, Revenue (CT-II) Department, Dt. 04-06-2019. Explanation. For the purpose of this entry, - (i) the term "promoter" shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP). (iii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of

⁸²⁶[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸²⁷[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸²⁸[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸²⁹[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸³⁰[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸³¹[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸³²[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸³³[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸³⁴[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸³⁵[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸³⁶[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸³⁷[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸³⁸[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸³⁹[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 19/2017-CT (R), dt. 18.08.2017), w.e.f. 18.08.2017]

⁸⁴⁰[Omitted vide G.O.Ms No. 11, Rev. (CT-II) Dept., dt. 14.02.2022 (Nft No. 13/2021-CT(R), dt. 27.10.2021), w.e.f. 01.10.2021.

Earlier words read as "in respect of Information Technology software"]

⁸⁴¹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

		2016). (iv) "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP. (v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.] ⁸⁴²
453.	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI

SCHEDULE IV – 14%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	1703	Molasses
[2.	xxx	xxx] ⁸⁴³
[3.	xxx	xxx] ⁸⁴⁴
[4.	xxx	xxx] ⁸⁴⁵
[5.	xxx	xxx] ⁸⁴⁶
[6.	xxx	xxx] ⁸⁴⁷
[7.	xxx	xxx] ⁸⁴⁸
[8.	xxx	xxx] ⁸⁴⁹
[9.	xxx	xxx] ⁸⁵⁰
10.	2106 90 20	Pan masala
[11.	xxx	xxx] ⁸⁵¹

⁸⁴²[Inserted vide G.O.Ms No. 79, Rev. (CT-II) Dept., dt. 16.07.2019 (Nft No. 8/2019-CT (R), dt. 29.03.2019), w.e.f. 01.04.2019]

⁸⁴³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 1704 'Chewing gum / bubble gum and white chocolate, not containing cocoa']

⁸⁴⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 1804- 'Cocoa butter, fat and oil']

⁸⁴⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 1805 - 'Cocoa powder, not containing added sugar or sweetening matter']

⁸⁴⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 1806 - 'Chocolates and other food preparations containing cocoa']

⁸⁴⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 1901 90 [other than 1901 10, 1901 20 00]- 'Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]']

⁸⁴⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 1905 32 - 'Waffles and wafers coated with chocolate or containing chocolate']

⁸⁴⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 2101 11, 2101 12 00 - 'Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee']

⁸⁵⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 2106 - 'Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan']

⁸⁵¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 2202 90 90 - 'Other non-alcoholic beverages']

12.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
[12A	22029990	Caffeinated Beverages] ⁸⁵²
[12B	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.] ⁸⁵³
13.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
14.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
15.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]
[15A	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion] ⁸⁵⁴
[15B	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion] ⁸⁵⁵
[16.	xxx	xxx] ⁸⁵⁶
[17.	xxx	xxx] ⁸⁵⁷
18.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
[19.	xxx	xxx] ⁸⁵⁸
[20.	xxx	xxx] ⁸⁵⁹
[21.	xxx	xxx] ⁸⁶⁰
[22.	xxx	xxx] ⁸⁶¹
[23.	xxx	xxx] ⁸⁶²
[24.	xxx	xxx] ⁸⁶³
[25.	xxx	xxx] ⁸⁶⁴

⁸⁵²[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019.)

⁸⁵³[Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 8/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁸⁵⁴[Inserted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.]

⁸⁵⁵[Inserted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.]

⁸⁵⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 2515 12 20, 2515 12 90 - 'Marble and travertine, other than blocks']

⁸⁵⁷[Omitted the entry 2516 12 00 - 'Granite, other than blocks 'vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸⁵⁸[Omitted the entry 2710 - 'Avgas' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸⁵⁹[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 3208 - 'Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter']

⁸⁶⁰[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 3209 - 'Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium']

⁸⁶¹[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 3210 - 'Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather']

⁸⁶²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3213- 'Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings [other than poster colour']

⁸⁶³[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as 3214 - 'Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like']

⁸⁶⁴[Omitted the entry 3303 - 'Perfumes and toilet waters' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

[26.	xxx	xxx] ⁸⁶⁵
[27.	xxx	xxx] ⁸⁶⁶
[28.	xxx	xxx] ⁸⁶⁷
[29.	xxx	xxx] ⁸⁶⁸
[30.	xxx	xxx] ⁸⁶⁹
[31.	xxx	xxx] ⁸⁷⁰
[32.	xxx	xxx] ⁸⁷¹
[33.	xxx	xxx] ⁸⁷²
[34.	xxx	xxx] ⁸⁷³
[35.	xxx	xxx] ⁸⁷⁴
[36.	xxx	xxx] ⁸⁷⁵
[37.	xxx	xxx] ⁸⁷⁶
[38.	xxx	xxx] ⁸⁷⁷
[39.	xxx	xxx] ⁸⁷⁸

⁸⁶⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3304 - 'Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]']

⁸⁶⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3305 [other than 3305 9011, 3305 90 19] - 'All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirituous); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]']

⁸⁶⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3306 [other than 3306 10 10, 3306 10 20] - 'Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than dentifrices in powder or paste form (tooth powder or toothpaste)]']

⁸⁶⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3307- 'Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants']

⁸⁶⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3401 30 - 'Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent']

⁸⁷⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 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, other than those of heading 3401']

⁸⁷¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3403 - 'Lubricating preparations (including cutting-oil preparations, bolt 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, furskins 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']

⁸⁷²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3405 - 'Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404']

⁸⁷³[Omitted the entry 3407 - 'Modelling pastes, including those put up for children's amusement' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁸⁷⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3602- 'Prepared explosives, other than propellant powders; such as Industrial explosives']

⁸⁷⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3604 - 'Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles']

⁸⁷⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3606- 'Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters']

⁸⁷⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3811- 'Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils']

⁸⁷⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3813- 'Preparations and charges for fire-extinguishers; charged fire- extinguishing grenades']

[40.]	xxx	xxx ⁸⁷⁹
[41.]	xxx	xxx ⁸⁸⁰
[42.]	xxx	xxx ⁸⁸¹
[43.]	xxx	xxx ⁸⁸²
[44.]	xxx	xxx ⁸⁸³
[45.]	xxx	[xxx] ⁸⁸⁴] ⁸⁸⁵
46.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres] [and of a kind used on aircraft] ⁸⁸⁶
[47.]	xxx	xxx ⁸⁸⁷
[48.]	xxx	xxx ⁸⁸⁸
[49.]	xxx	xxx ⁸⁸⁹
[50.]	xxx	xxx ⁸⁹⁰
[51.]	xxx	xxx ⁸⁹¹
[52.]	xxx	xxx ⁸⁹²
[53.]	xxx	xxx ⁸⁹³

⁸⁷⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3814 - 'Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers']

⁸⁸⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3819- 'Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals']

⁸⁸¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3820- 'Anti-freezing preparations and prepared de-icing fluids']

⁸⁸²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3918 - 'Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics']

⁸⁸³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3922 - 'Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics']

⁸⁸⁴[Substituted the word 'plastic tarpaulins' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

⁸⁸⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 3926 [other than 3926 40 11, 3926 90 10] - 'Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats]']

⁸⁸⁶[Inseerted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

⁸⁸⁷[Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as: 4012- 'Retreaded or used tyres and flaps']

⁸⁸⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as: 4013 - 'Inner tubes of rubber [other than of a kind used on/ in bicycles, cycle- rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]']

⁸⁸⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4016 [other than 4016 92 00] - 'Other articles of vulcanised rubber other than hard rubber (other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine)']

⁸⁹⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4017- 'Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber']

⁸⁹¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4201- 'Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material']

⁸⁹²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4202- 'Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling- bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, to-bacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than School satchels and bags other than of leather or composition leather, Toilet cases, Hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, Vanity bags, Handbags of other materials excluding wicker work or basket work]']

⁸⁹³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4203 - 'Articles of apparel and clothing accessories, of leather or of composition leather']

[54.	XXX	XXX] ⁸⁹⁴
[55.	XXX	XXX] ⁸⁹⁵
[56.	XXX	XXX] ⁸⁹⁶
[57.	XXX	XXX] ⁸⁹⁷
[58.	XXX	XXX] ⁸⁹⁸
[59.	XXX	XXX] ⁸⁹⁹
[60.	XXX	XXX] ⁹⁰⁰
[61.	XXX	XX] ⁹⁰¹
[62.	XXX	XXX] ⁹⁰²
[63.	XXX	XXX] ⁹⁰³
[64.	XXX	XXX] ⁹⁰⁴
[65.	XXX	XXX] ⁹⁰⁵
[66.	XXX	XXX] ⁹⁰⁶
[67.	XXX	XXX] ⁹⁰⁷
[68.	XXX	XXX] ⁹⁰⁸
[69.	XXX	XXX] ⁹⁰⁹
[70.	XXX	XXX] ⁹¹⁰
[71.	XXX	XXX] ⁹¹¹

⁸⁹⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4205 - 'Other articles of leather or of composition leather']

⁸⁹⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4206 - 'Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons']

⁸⁹⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4303 - 'Articles of apparel, clothing accessories and other articles of furskin']

⁸⁹⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4304 - 'Articles of artificial fur']

⁸⁹⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4410 - 'Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards']

⁸⁹⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4411 - 'Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards']

⁹⁰⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4412 - 'Plywood, veneered panels and similar laminated wood']

⁹⁰¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4413 - 'Densified wood, in blocks, plates, strips, or profile shapes']

⁹⁰²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4414 - 'Wooden frames for paintings, photographs, mirrors or similar objects']

⁹⁰³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4418 - 'Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes']

⁹⁰⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4421 - 'Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware']

⁹⁰⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 4814 - 'Wall paper and similar wall coverings; window transparencies of paper']

⁹⁰⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 6702 - 'Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit']

⁹⁰⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 6703 - 'Wool or other animal hair or other textile materials, prepared for use in making wigs or the like']

⁹⁰⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 6704 - 'Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included']

⁹⁰⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 6801 - 'Setts, curbstones and flagstones, of natural stone (except slate)']

⁹¹⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as 6802 - 'All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]']

⁹¹¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

[72.	xxx	xxx] ⁹¹²
[73.	xxx	xxx] ⁹¹³
[74.	xxx	xxx] ⁹¹⁴
[75.	xxx	xxx] ⁹¹⁵
[76.	xxx	xxx] ⁹¹⁶
[77.	xxx	xxx] ⁹¹⁷
[78.	xxx	xxx] ⁹¹⁸
[79.	xxx	xxx] ⁹¹⁹
[80.	xxx	xxx] ⁹²⁰
[81.	xxx	xxx] ⁹²¹
[82.	xxx	xxx] ⁹²²
[83.	xxx	xxx] ⁹²³
[84.	xxx	xxx] ⁹²⁴
[85.	xxx	xxx] ⁹²⁵
[86.	xxx	xxx] ⁹²⁶

The earlier entry read as: 6803 - 'Worked slate and articles of slate or of agglomerated slate']

⁹¹²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6807 - 'Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)]

⁹¹³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6808 - 'Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders]

⁹¹⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6809 - 'Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented']

⁹¹⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6810 - 'Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering']

⁹¹⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6812 - 'Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813']

⁹¹⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6813 - 'Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials']

⁹¹⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6814 - 'Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials']

⁹¹⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6815 - 'Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included']

⁹²⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6901 - 'Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths']

⁹²¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6904 - 'Ceramic flooring blocks, support or filler tiles and the like']

⁹²²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6905 - 'Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods']

⁹²³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6906 - 'Ceramic pipes, conduits, guttering and pipe fittings']

⁹²⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6907 - 'Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics']

⁹²⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6909 - 'Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture;]

⁹²⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017.

The earlier entry read as: 6910 - 'Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures']

[87.	xxx	xxx] ⁹²⁷
[88.	xxx	xxx] ⁹²⁸
[89.	xxx	xxx] ⁹²⁹
[90.	xxx	xxx] ⁹³⁰
[91.	xxx	xxx] ⁹³¹
[92.	xxx	xxx] ⁹³²
[93.	xxx	xxx] ⁹³³
[94.	xxx	xxx] ⁹³⁴
[95.	xxx	xxx] ⁹³⁵
[96.	xxx	xxx] ⁹³⁶
[97.	xxx	xxx] ⁹³⁷
[98.	xxx	xxx] ⁹³⁸
[99.	xxx	xxx] ⁹³⁹
[100.	xxxx	xxx] ⁹⁴⁰
[101.	xxx	xxx] ⁹⁴¹
[102.	xxx	xxx] ⁹⁴²

⁹²⁷[Omitted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier entry read as: 6913 - 'Statuettes and other ornamental ceramic articles']

⁹²⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 6914 - 'Other ceramic articles']

⁹²⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7003 - 'Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise Worked']

⁹³⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7004 - 'Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked']

⁹³¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7005 - 'Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked']

⁹³²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7006 00 00 - 'Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials']

⁹³³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7007 - 'Safety glass, consisting of toughened (tempered) or laminated glass']

⁹³⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7008 - 'Multiple-walled insulating units of glass']

⁹³⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7009 - 'Glass mirrors, whether or not framed, including rear-view mirrors']

⁹³⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7011 - 'Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like']

⁹³⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7014 - 'Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked']

⁹³⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7016 - 'Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms']

⁹³⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7020 - 'Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]']

⁹⁴⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7321 - 'Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel']

⁹⁴¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7322 - 'Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel']

⁹⁴²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7324 - 'Sanitary ware and parts thereof of iron and steel']

[103.	xxx	xxx] ⁹⁴³
[104.	xxx	xxx] ⁹⁴⁴
[105.	xxx	xxx] ⁹⁴⁵
[106.	xxx	xxx] ⁹⁴⁶
[107.	xxx	xxx] ⁹⁴⁷
[108.	xxx	xxx] ⁹⁴⁸
[109.	xxx	xxx] ⁹⁴⁹
[110.	xxx	xxx] ⁹⁵⁰
[111.	xxx	xxx] ⁹⁵¹
[112.	xxx	xxx] ⁹⁵²
[113.	xxx	xxx] ⁹⁵³
114.	8407	[Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]] ⁹⁵⁴
115.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
116.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
117.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30] [xxx] ⁹⁵⁵
[118.	xxx	xxx] ⁹⁵⁶

⁹⁴³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7418 - All goods other than utensils i.e. sanitary ware and parts thereof of copper]

⁹⁴⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7419 - 'Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00']

⁹⁴⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7610 10 00 - 'Doors, windows and their frames and thresholds for doors']

⁹⁴⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 7615 - 'All goods other than utensils i.e. sanitary ware and parts thereof']

⁹⁴⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8212 - 'Razors and razor blades (including razor blade blanks in strips)']

⁹⁴⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8214 - 'Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades thereof]]

⁹⁴⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8302 - 'Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal']

⁹⁵⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 8303 - 'Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal']

⁹⁵¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as: 8304 - 'Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403']

⁹⁵²[Omitted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017. The earlier word read as: 8305 - 'Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal']

⁹⁵³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as: 8310 - 'Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405']

⁹⁵⁴[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Spark-ignition reciprocating or rotary internal combustion piston engine']

⁹⁵⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]']

⁹⁵⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as: 8414 - 'Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters']

119.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
[120.	xxx	xxx] ⁹⁵⁷
[121.	xxx	xxx] ⁹⁵⁸
122.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
[123.	xxx	xxx] ⁹⁵⁹
[124.	xxx	xxx] ⁹⁶⁰
[125.	xxx	xxx] ⁹⁶¹
[126.	xxx	xxx] ⁹⁶²
[127.	xxx	xxx] ⁹⁶³
[128.	xxx	xxx] ⁹⁶⁴
[129.	xxx	xxx] ⁹⁶⁵
[130.	xxx	xxx] ⁹⁶⁶
[131.	xxx	xxx] ⁹⁶⁷
[132.	xxx	xxx] ⁹⁶⁸
[133.	xxx	xxx] ⁹⁶⁹

⁹⁵⁷[Omitted vide G.O.Ms No. 171, Rev. (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 8418 - 'Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415']

⁹⁵⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as: 8419 - 'Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semiconductor devices, apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [8419 89 70]; parts [8419 90]]

⁹⁵⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8423 - 'Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds']

⁹⁶⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8424 - 'Fire extinguishers']

⁹⁶¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8427 - 'Fork-lift trucks; other works trucks fitted with lifting or handling equipment']

⁹⁶²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8428 - 'Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)']

⁹⁶³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8429 - 'Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers']

⁹⁶⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8430 - 'Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers']

⁹⁶⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8443 - 'Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle']

⁹⁶⁶[Omitted vide G.O.Ms No. 171, Rev. (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 8450 - 'Household or laundry-type washing machines, including machines which both wash and dry']

⁹⁶⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8472 - 'Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines])']

⁹⁶⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8476 - 'Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines']

⁹⁶⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8478 - 'Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter']

[134.	xxx	xxx] ⁹⁷⁰
[135.	xxx	xxx] ⁹⁷¹
[136.	xxx	xxx] ⁹⁷²
[137.	xxx	xxx] ⁹⁷³
[138.	xxx	xxx] ⁹⁷⁴
139.	8507	[Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery] ⁹⁷⁵ [and other Lithium-ion accumulators including Lithium-ion power banks] ⁹⁷⁶
[140.	xxx	xxx] ⁹⁷⁷
[141.	xxx	xxx] ⁹⁷⁸
[142.	xxx	xxx] ⁹⁷⁹
143.	8511	Electrical ignition or starting equipment of a kind used for spark- ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines
[144.	xxx	xxx] ⁹⁸⁰
[145.	xxx	xxx] ⁹⁸¹
[146.	xxx	xxx] ⁹⁸²
[147.	xxx	xxx] ⁹⁸³

⁹⁷⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8479 - 'Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]']

⁹⁷¹[Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as: 8483 - 'Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)']

⁹⁷²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8484 - 'Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals']

⁹⁷³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8504 - 'Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]']

⁹⁷⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8506 - 'Primary cells and primary batteries']

⁹⁷⁵[Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as 'Electric accumulators, including separators therefor, whether or not rectangular (including square)']

⁹⁷⁶[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

⁹⁷⁷[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 8508 - 'Vacuum cleaners']

⁹⁷⁸[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as; 8509 - 'Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]']

⁹⁷⁹[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 8510 - 'Shavers, hair clippers and hair-removing appliances, with self-contained electric motor']

⁹⁸⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8512 - 'Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles']

⁹⁸¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as: 8513 - 'Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512']

⁹⁸²[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 8516 - 'Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545']

⁹⁸³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8517 - 'ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40]

[148.	xxx	xxx] ⁹⁸⁴
[149.	xxx	xxx] ⁹⁸⁵
[150.	xxx	xxx] ⁹⁸⁶
[151.	xxx	xxx] ⁹⁸⁷
[152.	xxx	xxx] ⁹⁸⁸
[153.	xxx	xxx] ⁹⁸⁹
154.	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding [32 inches] ⁹⁹⁰ , set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm] ⁹⁹¹
[155.	xxx	xxx] ⁹⁹²
[156.	xxx	xxx] ⁹⁹³
[157.	xxx	xxx] ⁹⁹⁴
[158.	xxx	xxx] ⁹⁹⁵
[159.	xxx	xxx] ⁹⁹⁶
[160.	xxx	xxx] ⁹⁹⁷
[161.	xxx	xxx] ⁹⁹⁸

⁹⁸⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8518 - 'Single loudspeakers, mounted in their enclosures [8518 21 00], Audio- frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00]']

⁹⁸⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8519 - 'Sound recording or reproducing apparatus']

⁹⁸⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8522 - 'Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521']

⁹⁸⁷[Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as: 8525 - 'Digital cameras and video camera recorders [other than CCTV]']

⁹⁸⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8526 - 'Radar apparatus, radio navigational aid apparatus and radio remote control apparatus']

⁹⁸⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8527 - 'Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock']

⁹⁹⁰[Substituted the figures '20 inches' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

⁹⁹¹[Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier words read as other than computer monitors not exceeding 20 inches and set top box for television]

⁹⁹²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8529 - 'Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528']

⁹⁹³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8530 - 'Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)']

⁹⁹⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8531 - 'Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530']

⁹⁹⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8536 - 'Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables']

⁹⁹⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8537 - 'Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517']

⁹⁹⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8539 - 'Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]]

⁹⁹⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8544 - 'Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber Cables]]

[162.	xxx	xxx] ⁹⁹⁹
[163.	xxx	xxx] ¹⁰⁰⁰
[163A	8701	Road Tractors for semi-trailers of engine capacity more than 1800 cc.] ¹⁰⁰¹
164.	8702	[Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels.] ¹⁰⁰²
165.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]
166.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
[167.	xxx	xxx] ¹⁰⁰³
168.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
169.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
170.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
[171.	xxx	xxx] ¹⁰⁰⁴
[172.	xxx	xxx] ¹⁰⁰⁵
173.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
174.	[8717	Parts and accessories of vehicles of heading 8711] ¹⁰⁰⁶
175.	xxx	xxx] ¹⁰⁰⁷
176.	[8802 or 8806] ¹⁰⁰⁸	Aircrafts for personal use
177.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes

⁹⁹⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8545 - 'Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)']

¹⁰⁰⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8547 - 'Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material']

¹⁰⁰¹[Inserted vide G.O. Ms No. 193, Rev. (CT-II) Dept., Dt. 30-08-2017, w.e.f. 01-07-2017]

¹⁰⁰²[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018. The earlier entry read as 'Motor vehicles for the transport of ten or more persons, including the driver']

¹⁰⁰³[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 8705 - 'Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit']

¹⁰⁰⁴[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 8709 - 'Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles']

¹⁰⁰⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 8710 - 'Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles']

¹⁰⁰⁶ [Substituted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as 'Parts and accessories of vehicles of headings 8711 and 8713']

¹⁰⁰⁷ [Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 8716 - 'Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles']

¹⁰⁰⁸[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 18/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier entry read as: 8802]

[178.	xxx	xxx] ¹⁰⁰⁹
[179.	xxx	xxx] ¹⁰¹⁰
[180.	xxx	xxx] ¹⁰¹¹
[181.	xxx	xxx] ¹⁰¹²
[182.	xxx	xxx] ¹⁰¹³
[183.	xxx	xxx] ¹⁰¹⁴
[184.	xxx	xxx] ¹⁰¹⁵
[185.	xxx	xxx] ¹⁰¹⁶
[186.	xxx	xxx] ¹⁰¹⁷
[187.	xxx	xxx] ¹⁰¹⁸
[188.	xxx	xxx] ¹⁰¹⁹
[189.	xxx	xxx] ¹⁰²⁰
[190.	xxx	xxx] ¹⁰²¹
[191.	xxx	xxx] ¹⁰²²
[192.	xxx	xxx] ¹⁰²³
[193.	xxx	xxx] ¹⁰²⁴

¹⁰⁰⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9004 - 'Goggles']

¹⁰¹⁰ [Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as: 9005 - 'Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy']

¹⁰¹¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9006 - 'Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539']

¹⁰¹²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9007 - 'Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus']

¹⁰¹³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9008 - 'Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers']

¹⁰¹⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9010 - 'Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens']

¹⁰¹⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9011 - 'Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection']

¹⁰¹⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9012 - 'Microscopes other than optical microscopes; diffraction apparatus']

¹⁰¹⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9013 - 'Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter']

¹⁰¹⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as: 9014 - 'Direction finding compasses; other navigational instruments and appliances']

¹⁰¹⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9015 - 'Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders']

¹⁰²⁰ [Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9016 - 'Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights']

¹⁰²¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9022 - 'Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for \ including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light']

¹⁰²²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9023 - 'Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses']

¹⁰²³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9101 - 'Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal']

¹⁰²⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9102 - 'Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101']

[194.	xxx	xxx] ¹⁰²⁵
[195.	xxx	xxx] ¹⁰²⁶
[196.	xxx	xxx] ¹⁰²⁷
[197.	xxx	xxx] ¹⁰²⁸
[198.	xxx	xxx] ¹⁰²⁹
[199.	xxx	xxx] ¹⁰³⁰
[200.	xxx	xxx] ¹⁰³¹
[201.	xxx	xxx] ¹⁰³²
[202.	xxx	xxx] ¹⁰³³
[203.	xxx	xxx] ¹⁰³⁴
[204.	xxx	xxx] ¹⁰³⁵
[205.	xxx	xxx] ¹⁰³⁶
[206.	xxx	xxx] ¹⁰³⁷
[207.	xxx	xxx] ¹⁰³⁸
[208.	xxx	xxx] ¹⁰³⁹
[209.	xxx	xxx] ¹⁰⁴⁰
210.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
[211.	xxx	xxx] ¹⁰⁴¹

¹⁰²⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9104 - 'Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels']

¹⁰²⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9106 - 'Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders)']

¹⁰²⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9107 - 'Time switches with clock or watch movement or with synchronous motor']

¹⁰²⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9108 - 'Watch movements, complete and assembled']

¹⁰²⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9110 - 'Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements']

¹⁰³⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9111 - 'Watch cases and parts thereof']

¹⁰³¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9112 - 'Cases for other than clocks, and parts thereof']

¹⁰³²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9113 - 'Watch straps, watch bands and watch bracelets, and parts thereof']

¹⁰³³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9114 - 'Other watch parts']

¹⁰³⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9201 - 'Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments']

¹⁰³⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9202 - 'Other string musical instruments (for example, guitars, violins, harps)']

¹⁰³⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9205 - 'Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs']

¹⁰³⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9206 00 00 - 'Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)']

¹⁰³⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9207 - 'Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)']

¹⁰³⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9208 - 'Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments']

¹⁰⁴⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9209 - 'Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds']

¹⁰⁴¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9401 - 'Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof']

[212.	xxx	xxx] ¹⁰⁴²
[213.	xxx	xxx] ¹⁰⁴³
[214.	xxx	xxx] ¹⁰⁴⁴
[215.	xxx	xxx] ¹⁰⁴⁵
[216.	xxx	xxx] ¹⁰⁴⁶
[217.	xxx	xxx] ¹⁰⁴⁷
[218.	xxx	xxx] ¹⁰⁴⁸
[219.	xxx	xxx] ¹⁰⁴⁹
[220.	xxx	xxx] ¹⁰⁵⁰
[221.	xxx	xxx] ¹⁰⁵¹
[222.	xxx	xxx] ¹⁰⁵²
223.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
[224.	xxx	xxx] ¹⁰⁵³
[225.	xxx	xxx] ¹⁰⁵⁴
[226.	xxx	xxx] ¹⁰⁵⁵
227.	9804	All dutiable articles intended for personal use

¹⁰⁴²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9403 - 'Other furniture [other than bamboo furniture] and parts thereof']

¹⁰⁴³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9404 - 'Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered']

¹⁰⁴⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9405 - 'Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included']

¹⁰⁴⁵[Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 24/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as: 9504 - 'Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]']

¹⁰⁴⁶[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9505 - 'Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes']

¹⁰⁴⁷[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9506 - 'Articles and equipment for general physical exercise, gymnastics, athletics']

¹⁰⁴⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9508 - 'Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]']

¹⁰⁴⁹[Omitted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier entry read as: 9601 - 'Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)']

¹⁰⁵⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9602 - 'Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin']

¹⁰⁵¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9611 - 'Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand- operated composing sticks and hand printing sets incorporating such composing sticks']

¹⁰⁵²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9613 - 'Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof [other than flints, wicks or Kitchen gas lighters]']

¹⁰⁵³[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 18/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry read as: 9616 - 'Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations']

¹⁰⁵⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9617 - 'Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners']

¹⁰⁵⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 9618 - 'Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing']

[228.]	[Any Chapter] ¹⁰⁵⁶	[Lottery] ¹⁰⁵⁷
[229]	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club] ¹⁰⁵⁸

SCHEDULE V – 1.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport
[2.]	xxx	xxx] ¹⁰⁵⁹
[3.]	xxx	xxx] ¹⁰⁶⁰
[4.]	xxx	xxx] ¹⁰⁶¹
5.	7105	Dust and powder of natural or synthetic precious or semi-precious stones
6.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7.	7107	Base metals clad with silver, not further worked than semi-manufactured
8.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
9.	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
10.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
11.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
12.	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.

¹⁰⁵⁶[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁰⁵⁷[Substituted vide G.O.Ms No. 73, Rev (CT-II) Dept., dt. 26.06.2020 (Nft No. 1/2020-CT(R), dt. 21.02.2020), w.e.f. 01.03.2020.

The earlier entry read as Lottery authorized by State Governments

Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

Explanation 2.-

(1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also. (2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010]

¹⁰⁵⁸[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁰⁵⁹[Omitted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018. The earlier entry read as: 7102 - 'Diamonds, whether or not worked, but not mounted or set [other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds]']

¹⁰⁶⁰[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. The earlier entry read as: 7103 - 'Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]']

¹⁰⁶¹[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. The earlier entry read as: 7104 - Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport.']

13.	7113	Articles of jewellery and parts thereof, of precious metal or [of metal clad with precious metal [xxx] ¹⁰⁶²] ¹⁰⁶³
14.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
15.	7115	Other articles of precious metal or of metal clad with precious metal
16.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
17.	7117	[Imitation jewellery [other than bangles of lac/shellac]] ¹⁰⁶⁴
18.	7118	Coin

SCHEDULE VI – 0.125%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	[[[Rough diamonds or simply sawn diamonds, industrial or non-industrial]] ¹⁰⁶⁵] ¹⁰⁶⁶] ¹⁰⁶⁷
2.	7103	[[precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport]] ¹⁰⁶⁸] ¹⁰⁶⁹
[[2A	xxx	xxx] ¹⁰⁷⁰ 1071
3.	7104	[[[Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped]] ¹⁰⁷²] ¹⁰⁷³] ¹⁰⁷⁴

¹⁰⁶²[Omitted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018. The earlier words read as 'other than bangles of lac/shellac']

¹⁰⁶³[Substituted the word 'of metal clad with precious metal' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 41/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁰⁶⁴[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018. The earlier entry read as 'Imitation jewellery']

¹⁰⁶⁵[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'All goods']

¹⁰⁶⁶[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as 'Diamonds, non-industrial unworked or simply sawn, cleaved or bruted']

¹⁰⁶⁷[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018. The earlier entry read as 'Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds']

¹⁰⁶⁸[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018. The earlier entry read as 'Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped']

¹⁰⁶⁹[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. The earlier word read as 'Semi-precious stones, unworked or simply sawn or roughly shaped']

¹⁰⁷⁰[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁰⁷¹[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. The earlier entry read as: 7103 - 'Precious stones (other than diamonds), ungraded precious stones (other than diamonds)']

¹⁰⁷²[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of

[4	xxx	xxx] ¹⁰⁷⁵] ¹⁰⁷⁶
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SCHEDULE VII – 0.75%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
[1.	7102	Goods other than those specified against S. No. 1 in Schedule VI] ¹⁰⁷⁷
[2.	7104	Goods other than those specified against S. No. 3 in Schedule VI] ¹⁰⁷⁸

Explanation. – For the purposes of this notification, -

- (i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre- determined quantity or number, which is indicated on such package.
- [(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clause (i) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder]¹⁰⁷⁹]¹⁰⁸⁰
- (iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

transport’]

¹⁰⁷³ [Substituted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 6/2018-CT(R), dt. 25.01.2018, w.e.f. 25.01.2018. The earlier word read as ‘Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped’]

¹⁰⁷⁴ [Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. The earlier word read as ‘Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped’]

¹⁰⁷⁵ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 6/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁰⁷⁶ [Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 14/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019. The earlier entry read as: 7104 - ‘Synthetic or reconstructed precious stones’]

¹⁰⁷⁷ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹⁰⁷⁸ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹⁰⁷⁹ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt.22.09.2017), w.e.f. 22.09.2017. The earlier word read as ‘The phrase “registered brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999’]

¹⁰⁸⁰ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 06/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as ‘(a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

[(b) The phrase “registered brand name” means, - (A) a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered; (B) a brand registered as on the 15th May 2017 or thereafter under the Copyright Act, 1957(14 of 1957); (C) a brand registered as on the 15th May 2017 or thereafter under any law for the time being in force in any other country.]

- (iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force with effect on and from the 1st day of July, 2017.

[ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name,-

- (a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that effect with the jurisdictional Joint Commissioner of State Tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and
- (b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.]¹⁰⁸¹

[Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of State Tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.]¹⁰⁸²

¹⁰⁸¹ [Inserted Annexure vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 27/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹⁰⁸² [Inserted Proviso vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 34/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

NOTIFICATION No. 02/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the State tax leviable thereon under section 9 of the Telangana Good and Services Tax Act, 2017 (Act No. 23 of 2017):-

SCHEDULE

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	[0203, 0204, 0205, 0206, 0207, 0208, 0209] ¹⁰⁸³	[All goods, fresh or chilled] ¹⁰⁸⁴
9.	[0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210] ¹⁰⁸⁵	[All goods [other than fresh or chilled] [, other than pre-packaged and labelled] ¹⁰⁸⁶] ¹⁰⁸⁷

¹⁰⁸³[Substituted the code '0202' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁰⁸⁴[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. Meat of bovine animals frozen [other than frozen and put up in unit container]]

¹⁰⁸⁵[Substituted the code '0203' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁰⁸⁶[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. Earlier words read as 'Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]]

¹⁰⁸⁷[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I

[10.]	xxx	xxx ¹⁰⁸⁸
[11.]	xxx	xxx ¹⁰⁸⁹
[12.]	xxx	xxx ¹⁰⁹⁰
[13.]	xxx	xxx ¹⁰⁹¹
[14.]	xxx	xxx ¹⁰⁹²
[15.]	xxx	xxx ¹⁰⁹³
[16.]	xxx	xxx ¹⁰⁹⁴
[17.]	xxx	xxx ¹⁰⁹⁵
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	[0304, 0306, 0307, 0308] ¹⁰⁹⁶	[All goods, fresh or chilled.] ¹⁰⁹⁷
22.	[[0303, 0304, 0305, 0306, 0307, 0308, 0309] ¹⁰⁹⁸	All goods [other than fresh or chilled] and [other than pre-packaged and labeled] ¹⁰⁹⁹] ¹¹⁰⁰

¹⁰⁸⁸[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. Earlier entry read as: 0204 - 'Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]']

¹⁰⁸⁹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. Earlier entry read as: 0205 - 'Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]']

¹⁰⁹⁰[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. Earlier entry read as: 0206 - 'Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]']

¹⁰⁹¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. Earlier entry read as: 0207 - 'Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]']

¹⁰⁹²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0208 - 'Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]']

¹⁰⁹³[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0209 - 'Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]']

¹⁰⁹⁴[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0209 - 'Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]']

¹⁰⁹⁵[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0210 - 'Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers']

¹⁰⁹⁶[Substituted the code '0304' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017']

¹⁰⁹⁷[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier word read as 'Fish fillets and other fish meat (whether or not minced), fresh or chilled']

¹⁰⁹⁸[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 19/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier entry read as: 0303, 0304, 0305, 0306, 0307, 0308]

¹⁰⁹⁹[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry in column (2) read as '0306' and column (3) read as 'Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.']

¹¹⁰⁰[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I

[23.]	xxx	xxx] ¹¹⁰¹
[24.]	xxx	xxx] ¹¹⁰²
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	[Curd, Lassi, Butter milk, other than pre-packaged and labeled] ¹¹⁰³
27.	0406	Chena or paneer, [other than pre-packaged and labeled] ¹¹⁰⁴] ¹¹⁰⁵
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, [other than pre-packaged and labeled] ¹¹⁰⁶] ¹¹⁰⁷
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
[30A	0504	All goods, fresh or chilled] ¹¹⁰⁸
[30B	0504	All goods [other than fresh or chilled] [, other than pre-packaged and labeled] ¹¹⁰⁹] ¹¹¹⁰
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.

¹¹⁰¹[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0307 - 'Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled']

¹¹⁰²[Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as: 0308 - 'Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled']

¹¹⁰³[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as Curd; Lassi; Butter milk]

¹¹⁰⁴[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as other than put up in unit containers and bearing a registered brand name']

¹¹⁰⁵[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]

¹¹⁰⁶[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as other than put up in unit containers and bearing a registered brand name']

¹¹⁰⁷[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]

¹¹⁰⁸[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹⁰⁹[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹¹⁰[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]

40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
[43A	0710	[Vegetables (uncooked or cooked by steaming or boiling in water), frozen] ¹¹¹¹ 1112
[43B	0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption] ¹¹¹³ 1114
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	[Dried leguminous vegetables, shelled, whether or not skinned or split [, other than pre-packaged and labeled] ¹¹¹⁵ 1116]1117
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, [fresh or chilled, dried;] ¹¹¹⁸ sago pith.
[46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets [, other than pre-packaged and labeled] ¹¹¹⁹ 1120
[46B	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than pre-packaged and labelled] ¹¹²¹ 1122
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled

¹¹¹¹ [Substituted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 25/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as 'Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I']

¹¹¹² [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹¹³ [Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 25/2018-CTI, dt. 31.12.2018, w.e.f. 01.01.2019)]

¹¹¹⁴ [Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 19/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier words read as: Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption";

¹¹¹⁵ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]

¹¹¹⁶ [(Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as other than put up in unit containers and bearing a registered brand name']

¹¹¹⁷ [Substituted the word 'Dried leguminous vegetables, shelled, whether or not skinned or split' vide G.O. Ms No. 193, Rev. (CT-II) Dept., Dt. 30-08-2017, w.e.f. 01-07-2017]

¹¹¹⁸ [Substituted the word 'fresh or chilled' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT I, dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹¹⁹ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT I, dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹²⁰ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]

¹¹²¹ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]

¹¹²² [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT I, dt. 14.11.2017), w.e.f. 15.11.2017]

49.	0802	[Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled] ¹¹²³
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
[57A	0813	Tamarind dried] ¹¹²⁴
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	[7, 9 or 10] ¹¹²⁵	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [[other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹²⁶] ¹¹²⁷
66.	1002	Rye [[other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹²⁸] ¹¹²⁹

¹¹²³[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 19/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier words read as: Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled]

¹¹²⁴[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 15/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

¹¹²⁵[Substituted '9' vide G.O.Ms No. 204, Rev. (CT-II) Dept., dt. 18.09.2017, w.e.f. 27.07.2017]

¹¹²⁶[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹²⁷[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f.22.09.2017. The earlier word read as other than put up in unit containers and bearing a registered brand name']

¹¹²⁸[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been

67.	1003	Barley [[other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹³⁰] ¹¹³¹
68.	1004	Oats [[other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹³²] ¹¹³³
69.	1005	Maize (corn) [[other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹³⁴] ¹¹³⁵
70.	1006	Rice [[other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹³⁶] ¹¹³⁷
71.	1007	Grain sorghum [[other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹³⁸] ¹¹³⁹
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi [[other than those put up in unit container and,- (a) bearing a registered brand name; or

foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹²⁹[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as other than put up in unit containers and bearing a registered brand name']

¹¹³⁰[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹³¹[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as other than put up in unit containers and bearing a registered brand name']

¹¹³²[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹³³[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as other than put up in unit containers and bearing a registered brand name']

¹¹³⁴[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹³⁵[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as other than put up in unit containers and bearing a registered brand name']

¹¹³⁶[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹³⁷[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier words read as other than put up in unit containers and bearing a registered brand name']

¹¹³⁸[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹³⁹[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier words read as other than put up in unit containers and bearing a registered brand name']

		(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹⁴⁰ ¹¹⁴¹
73.	1101	Wheat or meslin flour [[other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹⁴² ¹¹⁴³
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [[other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹⁴⁴ ¹¹⁴⁵
75.	1103	Cereal groats, meal and pellets [[other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹⁴⁶ ¹¹⁴⁷
76.	1104	Cereal grains hulled
77.	1105	[Flour, powder, flakes, granules or pellets of potatoes] ¹¹⁴⁸ [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹⁴⁹ ¹¹⁵⁰
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind,

¹¹⁴⁰[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹⁴¹[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier words read as other than put up in unit containers and bearing a registered brand name]

¹¹⁴²[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹⁴³[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier words read as other than put up in unit containers and bearing a registered brand name]

¹¹⁴⁴[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹⁴⁵[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier words read as other than put up in unit containers and bearing a registered brand name]

¹¹⁴⁶[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹⁴⁷[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier words read as other than put up in unit containers and bearing a registered brand name]

¹¹⁴⁸[Substituted the words 'Flour of potatoes' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT I, dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹⁴⁹[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹⁵⁰[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier words read as other than put up in unit containers and bearing a registered brand name]

		of singoda, mango flour, etc. [[other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [, other than prepackaged and labelled] ¹¹⁵¹] ¹¹⁵²
[78A	110610 10	Guar meal] ¹¹⁵³
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	[Seeds, fruit and spores, of a kind used for sowing <i>Explanation: This entry does not cover seeds meant for any use other than sowing.</i>] ¹¹⁵⁴
87.	1210	Hop cones, fresh.
[87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets] ¹¹⁵⁵
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
[92A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass] ¹¹⁵⁶
93.	1404 90 40	Betel leaves
[93A	1404 90 60	coconut shell, unworked] ¹¹⁵⁷
[93B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks] ¹¹⁵⁸
94.	1701 or 1702	[[i)Jaggery of all types including Cane Jaggery (gur),

¹¹⁵¹[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹⁵²[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier word read as other than put up in unit containers and bearing a registered brand name']

¹¹⁵³[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT I, dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹⁵⁴ [Substituted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 9/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. Earlier entry read as "Seeds, fruit and spores, of a kind used for sowing."]

¹¹⁵⁵[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT I, dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹⁵⁶[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 19/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹¹⁵⁷[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT I, dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹⁵⁸[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 19/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

		Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled] ^{1159]} ¹¹⁶⁰ [(iii) Rab, other than pre-packaged and labeled] ¹¹⁶¹
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki [, other than pre-packaged and labelled] ¹¹⁶²
96.	1905	Pappad, by whatever name it is known, except when served for consumption
97.	1905	Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread
[97A	2009 89 90	Tender coconut water [, other than pre-packaged and labelled] ^{1163]} ¹¹⁶⁴
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99.	2201	Water [other than aerated, mineral, [xxx] ¹¹⁶⁵ distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera
[101.	xxx	xxx] ¹¹⁶⁶
102.	[[2301,2302] ¹¹⁶⁷ 2308, 2309] ¹¹⁶⁸	[[Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]] ^{1169]} ¹¹⁷⁰
[102A	[[2306	[De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018] ^{1171]} ¹¹⁷²] ¹¹⁷³

¹¹⁵⁹[Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT I, dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry 'Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery']

¹¹⁶⁰[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar]

¹¹⁶¹[Inserted vide G.O.Ms No. 115, Rev (CT-II) Dept., dt. 25.08.2023 (Nft No. 4/2023-CT(R), dt. 28.02.2023), w.e.f. 01.03.2023]

¹¹⁶²[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹¹⁶³[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]

¹¹⁶⁴[Inserted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 19/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022]

¹¹⁶⁵[Omitted the word 'Purified,' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹¹⁶⁶[Omitted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 19/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022.

Earlier entry read as: 2202 90 90 - Tender coconut water [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE II]

¹¹⁶⁷[Substituted the code '2302' vide G.O.Ms No. 204, Rev. (CT-II) Dept., dt. 18.09.2017, w.e.f. 27.07.2017]

¹¹⁶⁸[Substituted the codes '2301,2302 2304, 2305, 2306, 2308, 2309' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹¹⁶⁹[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 7/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018.

The earlier entry read as 'Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake']

¹¹⁷⁰[Substituted vide G.O.Ms No. 109, Rev (CT-II) Dept., dt. 24.08.2023 (Nft No. 13/2022-CT(R), dt. 30.12.2022), w.e.f. 01.01.2023.

Earlier words read as 'Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran']

¹¹⁷¹[Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 19/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018.

The earlier entry in column (2) read as '2302' and column (3) read as the entry 'De-oiled rice bran']

[102B]	2306	Cotton seed oil cake] ¹¹⁷⁴
[102C]	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda] ¹¹⁷⁵
103.	2501	[Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water] ¹¹⁷⁶
[103A]	26	Uranium are Concentrate] ¹¹⁷⁷
104.	2716 00 00	Electrical energy
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
106.	3002	Human Blood and its components
107.	3006	All types of contraceptives
108.	3101	All goods and organic manure [[, other than pre-packaged and labelled] ¹¹⁷⁸] ¹¹⁷⁹
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
110.	3825	Municipal waste, sewage sludge, clinical waste
111.	3926	Plastic bangles
112.	4014	Condoms and contraceptives
113.	4401	Firewood or fuel wood
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
[114A]	44 or 68	Deities made of stone, marble or wood] ¹¹⁸⁰
[114B]	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope] ¹¹⁸¹
[114C]	46	Plates and cups made up of all kinds of leaves/ flowers/bark] ¹¹⁸²
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
117.	[48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India] ¹¹⁸³
[118.	xxx	xxx] ¹¹⁸⁴
119.	4901	Printed books, including Braille books

¹¹⁷²[Substituted the word 'Cotton seed oil cake' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 7/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹¹⁷³[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹¹⁷⁴[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 7/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹¹⁷⁵[Inserted vide G.O.Ms No. 109, Rev (CT-II) Dept., dt. 24.08.2023 (Nft No. 13/2022-CT(R), dt. 30.12.2022), w.e.f. 01.01.2023]

¹¹⁷⁶[Substituted the entry 'Salt, all types' vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT I, dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹⁷⁷[Inserted by TGST (Amendment) Act, 2020 (Act No.3 of 2020) shall deemed to have been inserted retrospectively with effect from the 1st day of July, 2017]

¹¹⁷⁸[Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier words read as other than put up in unit containers and bearing a registered brand name]

¹¹⁷⁹[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]

¹¹⁸⁰[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 19/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹¹⁸¹[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 19/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹¹⁸²[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 15/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

¹¹⁸³[Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 19/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier entry in Column (2) read as '48/4907' and Column (3) read as 'Rupee notes when sold to the Reserve Bank of India']

¹¹⁸⁴[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '4907 - Cheques, lose or in book form]

120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
121.	4903	Children's picture, drawing or colouring books
[121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated] ¹¹⁸⁵
[122.	xxx	xxx] ¹¹⁸⁶
[122A	4907	Duty Credit Scrips] ¹¹⁸⁷
123.	5001	Silkworm laying, cocoon
124.	5002	Raw silk
125.	5003	Silk waste
126.	5101	Wool, not carded or combed
127.	5102	Fine or coarse animal hair, not carded or combed
128.	5103	Waste of wool or of fine or coarse animal hair
129.	52	Gandhi Topi
130.	52	Khadi yarn
[130A	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets] ¹¹⁸⁸
131.	5303	Jute fibres, raw or processed but not spun
132.	5305	Coconut, coir fibre
[132A	53	Coir pith compost [, other than pre-packaged and labelled] ¹¹⁸⁹ ¹¹⁹⁰
133.	63	Indian National Flag
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked
135.	6912 00 40	Earthen pot and clay lamps
[135A	69	Idols made of clay] ¹¹⁹¹
136.	7018	Glass bangles (except those made from precious metals)
[136A	[7117] ¹¹⁹²	Bangles of lac/ shellac] ¹¹⁹³
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry [other than ghamella] ¹¹⁹⁴ .
138.	8445	[Charkha for hand spinning of yarns, including amber charkha] ¹¹⁹⁵
139.	8446	Handloom [weaving machinery]

¹¹⁸⁵ [Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 25/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹¹⁸⁶ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier entry read as '4905- Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed]

¹¹⁸⁷ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 35/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹¹⁸⁸ [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹¹⁸⁹ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE]]

¹¹⁹⁰ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 19/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹¹⁹¹ [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹¹⁹² [Substituted the code '7113' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 7/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹¹⁹³ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 42/2017-CT (R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹⁹⁴ [Added vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 7/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹¹⁹⁵ [Substituted the entry 'Amber charkha' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
[141.	[xxx] ¹¹⁹⁶	xxx] ¹¹⁹⁷
142.	9021	Hearing aids
143.	92	[Indigenous handmade musical instruments as listed in ANNEXURE II] ¹¹⁹⁸
144.	9603	[Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles] ¹¹⁹⁹
145.	9609	Slate pencils and chalk sticks
146.	9610 00 00	Slates
[146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons] ¹²⁰⁰
147.	9803	Passenger baggage
148.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) [Vibhuti] ¹²⁰¹ (vi) [Unbranded honey] ¹²⁰² (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika
149.	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.
[150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of

¹¹⁹⁶[Substituted vide G.O.Ms No. 27, Rev (CT-II) Dept., dt. 07.03.2022 (Nft No. 19/2021-CT(R), dt. 28.12.2021), w.e.f. 01.01.2022. Earlier entry read as: 8803]

¹¹⁹⁷[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier Entry read as : 8807 - Parts of goods of heading 8801]

¹¹⁹⁸[Substituted the word 'Indigenous handmade musical instruments' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹¹⁹⁹[Substituted the word 'Muddhas made of sarkanda and phool bahari jhadoo' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

¹²⁰⁰[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 19/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹²⁰¹[Substituted the word 'Vibhuti sold by religious institutions' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 7/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹²⁰²[Substituted the word 'Unbranded honey [proposed GST Nil]' vide G.O. Ms No. 193, Rev. (CT-II) Dept., Dt. 30-08-2017, w.e.f. 01-07-2017]

		grants";] ¹²⁰³
[151]	Any chapter	Parts for manufacture of hearing aids] ¹²⁰⁴
[152]	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)] ¹²⁰⁵
[153]	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause.] ¹²⁰⁶

Explanation.- For the purposes of this Schedule,-

(i) The phrase "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

[(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clauses (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.]¹²⁰⁷ ¹²⁰⁸

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

[(v) The phrase "Government Entity" shall mean an authority or a board or any

¹²⁰³ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 35/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹²⁰⁴ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 7/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹²⁰⁵ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 19/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹²⁰⁶ [Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 25/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹²⁰⁷ [Substituted vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017. The earlier Clause (ii) read as 'The phrase "registered brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999']

¹²⁰⁸ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 07/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as (a) The phrase "brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person. (b) The phrase "registered brand name" means,- (A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered; (B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957(14 of 1957); (C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country;]

other body including a society, trust, corporation, which is:

- (a) set up by an Act of Parliament or State Legislature; or
- (b) established by any Government, with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority]¹²⁰⁹

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

ANNEXURE - I

For foregoing an actionable claim or enforceable right on a brand name,-

- (a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the jurisdictional commissioner of State tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and
- (b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.]

[Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.]¹²¹⁰

ANNEXURE - II

<u>LIST OF INDIGENOUS HANDMADE MUSICAL INSTRUMENTS</u>	
1.	Bulbul Tarang
2.	Dotar, Dotor, or Dotara
3.	Ektara
4.	Getchu Vadyam or Jhallari
5.	Gopichand or Gopiyatra or Khamak
6.	Gottuvadhyam or Chitravina

¹²⁰⁹[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 35/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹²¹⁰[Inserted 'proviso' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 35/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar
12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	Magadi Veena
18.	Hansaveena
19.	Mohan Veena
20.	Nakula Veena
21.	Nanduni
22.	Rudra Veena
23.	Saraswati Veena
24.	Vichitra Veena
25.	Yazh
26.	Ranjan Veena
27.	Triveni Veena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	Mayuri Vina or Taus
34.	Onavillu
35.	Behala (violin type)
36.	Pena or Bana
37.	Pulluvanveena – one stringed violin
38.	Ravanahatha
39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda

42.	Tar Shehnai
43.	Gethu or Jhallari
44.	Gubguba or Jamuku - Percussion string instrument
45.	Pulluvan kutam
46.	Santoor - Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium: Double reed
50.	Kuzhal
51.	Nadaswaram
52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza - double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak
59.	Titti
60.	Sruti upanga
61.	Gogona
62.	Morsing
63.	Shruti box
64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal
67.	Ramsinga
68.	Kahal
69.	Nagphani
70.	Turi
71.	Dhad
72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki

77.	Duggi
78.	Ghat singhari or gada singari
79.	Ghumot
80.	Gummeta
81.	Kanjira
82.	Khol
83.	Kinpar and Dhopar (tribal drums)
84.	Maddale
85.	Maram
86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavaj jori - Sikh instrument similar to tabla
90.	Panchamukha vadyam
91.	Pung
92.	Shuddha madalam or Maddalam
93.	Tabala / tabl / chameli - goblet drum
94.	Tabla
95.	Tabla tarang - set of tablas
96.	Tamte
97.	Thanthi Panai
98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101.	Kanjira - small frame drum with one jingle
102.	Kansi - small without jingles
103.	Pat ayani thappu - medium frame drum played with hands
104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udukai

112.	Chande
113.	Nagara - pair of kettledrums
114.	Pambai - unit of two cylindrical drums
115.	Paraithappu, halgi - frame drum played with two sticks
116.	Sambal
117.	Stick daff or stick duff - daff in a stand played with sticks
118.	Tamak
119.	Tasha - type of kettledrum
120.	Urumee
121.	Jaltarang Chimpta - fire tong with brass jingles
122.	Chengila - metal disc
123.	Elathalam
124.	Geger - brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungroo
127.	Khartal or Chiplaya
128.	Manjeera or jhanj or taal
129.	Nut - clay pot
130.	Sankarjang - lithophone
131.	Thali - metal plate
132.	Thattukazhimannai
133.	Kanchtarang, a type of glass harp
134.	Kashthatarang, a type of xylophone] ¹²¹¹

¹²¹¹ [Inserted 'Annexure-I & Annexure-II' vide G.O.Ms No. 252, Rev. (CT-II) Dept., Dt. 22.11.2017 (Nft No. 28/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]

Notification No. 3/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Table below read with relevant List appended hereto and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the State tax leviable thereon under section 9 of the Telangana Good and Services Tax Act, 2017 (Act No.23 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions annexed to this notification, as specified in the corresponding entry in column (5) of the Table aforesaid:-

TABLE

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)		(4)
1.	Any Chapter	Goods specified in the List annexed to this Table required in connection with: (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy. [[6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)] ¹²¹²	[6%] ¹²¹³	1

¹²¹²[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 16/2019-CT(R), dt. 30.08.2019, w.e.f. 01.10.2019]

¹²¹³[Substituted ' 2.5%' vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 08/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

ANNEXURE

Condition No.	Conditions
1.	<p>If,-</p> <p>(a) the goods are supplied to,-</p> <p>(i) the Oil and Natural Gas Corporation or Oil India Limited (hereinafter referred to as the "licensee") or a sub-contractor of the licensee and in each case in connection with petroleum operations to be undertaken under petroleum exploration licenses or mining leases, as the case may be, granted by the Government of India or any State Government on nomination basis; or</p> <p>(ii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the "contractor") or a sub-contractor of the contractor and in each case in connection with petroleum operations to be undertaken under a contract with the Government of India; or</p> <p>(iii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the "contractor") or a sub-contractor of such Company or Companies or such consortium and in each case in connection with petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract signed with the Government of India, on or after the 1st day of April, 1998, under the New Exploration Licensing Policy, or on or after the 1st day of April 2001 in terms of the Coal Bed Methane Policy, or on or after the 14th day of October, 2015 in terms of the Marginal Field Policy, as the case may be;</p> <p>(b) where the recipient of outward supply of goods,-</p> <p>(i) is a licensee, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply of goods, the following, namely, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for petroleum operations referred to in sub-clause (i) of clause (a) and have been imported under the licences referred to in that sub-clause;</p> <p>(ii) is a contractor, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant</p>

Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for

- (A) petroleum operations referred to in sub-clause (ii) of clause (a) under the contract referred to in that sub-clause, or
- (B) petroleum operations or coal bed methane operations referred to in sub-clause (iii) of clause (a), as the case may be, under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be;

(c) where the recipient of outward supply of goods is a sub-contractor, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply, the following, namely :-

- (i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for :-
 - (A) petroleum operations referred to in sub-clause (i) of clause (a) under the licenses or mining leases, as the case may be, referred to in that sub-clause and containing the name of such sub-contractor, or
 - (B) petroleum operations referred to in sub-clause (ii) of clause (a) under the contract referred to in that sub-clause and containing, the name of such sub- contractor, or
 - (C) petroleum operations or coal bed methane operations, as the case may be, referred to in sub- clause (iii) of clause (a) under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be, and containing the name of such sub-contractor;
- (ii) an affidavit to the effect that such sub-contractor is a bonafide sub-contractor of the licensee or lessee or contractor, as the case may be;
- (iii) an undertaking from such licensee or lessee or contractor, as the case may be, binding him to pay any duty, fine or penalty that may become payable, if any of the conditions of this entry are not complied with by such sub-contractor or licensee or lessee or contractor, as the case may be;

(d) where the goods so supplied to the licensee or a sub-contractor of the licensee, or the contractor or a sub-contractor of the contractor are sought to be transferred to another sub-contractor of the licensee or another licensee or a sub- contractor of such licensee, or

	<p>another sub-contractor of the contractor or another contractor or a subcontractor of such contractor (hereinafter referred to as the "transferee"), such transferee produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over such transferee, at the time of such transfer, the following, namely:-</p> <p>(i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods may be transferred in the name of the transferee and that the said goods are required for petroleum operations to be undertaken under :-</p> <p>(A) petroleum exploration or mining leases referred to in sub-clause (i) of clause (a), or</p> <p>(B) petroleum operations to be undertaken under a contract referred to in sub-clause (ii) of clause (a), or</p> <p>(C) petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract referred to in sub-clause (iii) of clause (a)</p> <p>(ii) undertaking from the transferee to comply with all the conditions of this entry, including that he shall pay duty, fine or penalty that may become payable, if any of the conditions of this entry are not complied with by himself, where he is the licensee/ contractor or by the licensee/ contractor of the transferee where such transferee is a sub-contractor.</p>
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List
[See S.No.1 of the Table]

- (1) Land Seismic Survey Equipment and accessories, requisite vehicles including those for carrying the equipment, seismic survey vessels, global positioning system and accessories, and other materials required for seismic work or other types of Geophysical and Geochemical surveys for onshore and offshore activities.
- (2) All types of drilling rigs, jackup rigs, submersible rigs, semi-submersible rigs, drill ships, drilling barges, shot-hole drilling rigs, mobile rigs, workover rigs consisting of various equipment and other drilling equipment required for drilling operations, snubbing units, hydraulic workover units, self-elevating workover platforms, Remote Operated Vessel (ROV).
- (3) Helicopters including assemblies/parts.
- (4) All types of marine vessels to support petroleum operations including work boats, barges, crew boats, tugs, anchor handling vessels, lay barges and supply boats, marine ship equipment including water maker, DP system and Diving system.

- (5) All types of equipment/ units for specialised services like diving, cementing, logging, casing repair, production testing, simulation and mud services, oil field related lab equipment, reservoir engineering, geological equipment, directional drilling, stimulation, Coil Tubing units, Drill Stem Testing (DST), data acquisition and processing, solids control, fishing (as related to downhole retrieval in oil field operations or coal bed methane operations), well control, blowout prevention(BOP), pipe inspection including Non Destructive Testing, coring, gravel pack, well completion and workover for oil/gas/CBM wells including wireline and downhole equipment.
- (6) All types of casing pipes, drill pipes, production tubing, pup joints, connections, coupling, kelly, cross overs and swages, Drive Pipes.
- (7) All types of drilling bits, including nozzles, breakers and related tools.
- (8) All types of oil field chemicals or coal bed methane chemicals including synthetic products used in petroleum or coal bed methane operations, oil well cement and cement additives, required for drilling, production and transportation of oil or gas.
- (9) Process, production and well platforms/ installation for oil, gas or CBM and water injection including items forming part of the platforms/ installation and equipment required like process equipment, turbines, pumps, generators, compressors, primemovers, water makers, filters and filtering equipment, telemetry, telecommunication, tele-control and other material required for platforms/ installations.
- (10) Line pipes for flow lines and trunk pipelines including weight-coating and wrapping.
- (11) Derrick barges, Mobile and stationary cranes, trenchers, pipelay barges, cargo barges and the like required in the construction/ installation of platforms and laying of pipelines.
- (12) Single buoy mooring systems, mooring ropes, fittings like chains, shackles, couplings marine hoses and oil tankers to be used for oil storage and connected equipment, Tanks used for storage of oil, condensate, coal bed methane, water, mud, chemicals and related materials.
- (13) All types of fully equipped vessels and other units /equipment required for pollution control, fire prevention, fire fighting, safety items like Survival Craft, Life Raft, fire and gas detection equipment, including H2S monitoring equipment.
- (14) Mobile and skid mounted pipe laying, pipe testing and pipe inspection equipment.
- (15) All types of valves including high pressure valves.
- (16) Communication equipment required for petroleum or coal bed methane operations including synthesized VHF Aero and VHF multi channel sets/ VHF marine multi channel sets.

- (17) Non-directional radio beacons, intrinsically safe walkie-talkies, directional finders, EPIRV, electronic individual security devices including electronic access control system.
- (18) Specialized antenna system, simplex telex over radio terminals, channel micro wave systems, test and measurement equipment.
- (19) X-band radar transponders, area surveillance system.
- (20) Common depth point (CDP) cable, logging cable, connectors, geo-phone strings, perforation equipment and explosives
- (21) Wellhead and Christmas trees, including valves, chokes, heads spools, hangers and actuators, flexible connections like chocksons and high pressure hoses, shut down panels.
- (22) Cathodic Protection Systems including anodes.
- (23) Technical drawings, maps, literature, data tapes, Operational and Maintenance Manuals required for petroleum or coal bed methane operations.
- (24) Sub-assemblies, tools, accessories, stores, spares, materials, supplies, consumables for running, repairing or maintenance of the goods specified in this List.

Explanation. –

- (1) In this Schedule, "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

NOTIFICATION No. 04/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby specifies the supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the State tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
1.	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3.	2401	Tobacco leaves	Agriculturist	Any registered person
[3A	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (<i>Mentha piperita</i>); (b) Of other mints : Spearmint oil (<i>ex-mentha spicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-mentha sylvestries</i>), Bergament oil (<i>ex-mentha citrate</i>), <i>Mentha arvensis</i>	Any unregistered person	Any registered person] ¹²¹⁴
4.	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
[4A	5201	Raw cotton	Agriculturist	Any registered Person] ¹²¹⁵

¹²¹⁴ [Substituted vide G.O.Ms No. 109, Rev (CT-II) Dept., dt. 24.08.2023 (Nft No. 14/2022-CT(R), dt. 30.12.2022), w.e.f. 01.01.2023. Earlier entry read as '33012400, 33012510, 33012520, 33012530, 33012540----- Following essential oils other than those of citrus fruitnamely: - a) Of peppermint (*Menthapiperita*); b) Of other mints : Spearmint oil (*exmenthaspicata*), Water mint-oil *exmentha aquatic*), Horsemint oil (*exmenthasylvestries*), Bergament oil (*ex-mentha citrate*)---- Any Unregistered Person ---- . Any registered person]

¹²¹⁵ [Inserted entry 4A vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 43/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

5.	-	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. <i>Explanation.</i> - For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (R) of Rule 2 of the Lotteries Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).
[6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person] ¹²¹⁶
[7	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered Person] ¹²¹⁷

Explanation. –

- (1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
3. This notification shall come into force with effect on and from the 1st day of July, 2017.

¹²¹⁶[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 35/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹²¹⁷ [Inserted vide G.O.Ms No. 123, Rev (CT-II) Dept., dt. 28.05.2018 (Nft No. 11/2018-CT(R), dt. 28.05.2018), w.e.f. 28.05.2018]

NOTIFICATION No.5/2017-State Tax (Rate)

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby notifies the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, heading, sub-heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, in respect of which no refund of unutilized input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such goods (other than nil rated or fully exempt supplies):-

[Provided that,-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers [1AA]¹²¹⁸, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.]¹²¹⁹

TABLE

S. No.	Tariff item, heading, sub- heading or Chapter	Description of Goods
(1)	(2)	(3)
[1A	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified] ¹²²⁰
[1B	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.] ¹²²¹
[1C	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.] ¹²²²
[1D	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509] ¹²²³
[1E	1511	Palm oil and its fractions, whether or not refined, but not chemically modified] ¹²²⁴
[1F	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.] ¹²²⁵
[1G	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.] ¹²²⁶
[1H	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.] ¹²²⁷
[1I	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.] ¹²²⁸

¹²¹⁸[Substituted the number '1' vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²¹⁹[Inserted proviso vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 20/2018-CT(R), dt. 26.07.2018)]

¹²²⁰[Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²²¹[Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²²²[Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²²³[Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²²⁴[Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²²⁵[Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²²⁶[Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²²⁷[Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²²⁸[Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

[1J]	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared.] ¹²²⁹
[1K	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516] ¹²³⁰
[1L	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516] ¹²³¹
[1M	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal] ¹²³²
[1N	2702	Lignite, whether or not agglomerated, excluding jet] ¹²³³
[1O	2703	Peat (including peat litter), whether or not agglomerated] ¹²³⁴
[1AA] 1235	5007	Woven fabrics of silk or of silk waste
2.	5111 to 5113	Woven fabrics of wool or of animal hair
3.	5208 to 5212	Woven fabrics of cotton
4.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
5.	5407, 5408	Woven fabrics of manmade textile materials
6.	5512 to 5516	Woven fabrics of manmade staple fibres
[6A	[5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials] ^{1236]} ¹²³⁷
[6B	5801	Corduroy fabrics] ¹²³⁸
[6C	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)] ¹²³⁹
7.	60	Knitted or crocheted fabrics [All goods]
8.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
9.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
10.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
11.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
12.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
13.	8606	Railway or tramway goods vans and wagons, not self-propelled
14.	8607	Parts of railway or tramway locomotives or rolling-stock;

¹²²⁹ [Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]
¹²³⁰ [Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]
¹²³¹ [Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]
¹²³² [Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]
¹²³³ [Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]
¹²³⁴ [Inserted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]
¹²³⁵ [Re-numbered '1' vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 09/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]
¹²³⁶ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 44/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry in Column (2) read as '5801' and Column (3) read as 'Corduroy fabrics']
¹²³⁷ [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., dt. 22.11.2017 (Nft No. 29/2017-CT(R), dt. 22.09.2017), w.e.f. 22.09.2017]
¹²³⁸ [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 44/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]
¹²³⁹ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 44/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

		such as Bogies, bissel-bogies, axles and wheels, and parts thereof
15.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing

Explanation. –

- (1) In this Table, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force with effect on and from the 1st day of July, 2017.

NOTIFICATION No.6/2017-State Tax (Rate)

In exercise of the powers conferred by section 55 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby specifies the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent of the applicable State tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

NOTIFICATION No.7/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the State tax leviable thereon under Section 9 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), namely:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods
(1)	(2)	(3)
1.	Any chapter	The supply of goods by the CSD to the Unit Run Canteens
2.	Any chapter	The supply of goods by the CSD to the authorized customers
3.	Any chapter	The supply of goods by the Unit Run Canteens to the authorized customers

Explanation. –

- (1) In this notification, "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

NOTIFICATION No. 8/2017 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017):

[xxx]¹²⁴⁰

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

¹²⁴⁰[Omitted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 35/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]. The earlier provisio read as 'Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or services or both received by a registered person from any or all the suppliers, who is/are not registered, exceeds five thousand rupees in a day']

NOTIFICATION No. 9 /2017- State tax

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) (hereinafter referred to as the said Act), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a deductor under section 51 of the said Act, from any supplier, who is not registered, from the whole of the State tax leviable thereon under section 9 of the said Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act.

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

NOTIFICATION No. 10/2017 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the State tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Telangana Goods and Services tax Rules, 2017, from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the Telangana Good and Services Tax Act, 2017 (Act No. 23 of 2017).

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

NOTIFICATION No. 11/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1), [sub-section (3) and sub-section (4)]¹²⁴¹ sub-section (3) of section 9, sub-section (1) of section 11, sub-section (5) of section 15[,]¹²⁴² sub-section (1) of section 16 [and section 148]¹²⁴³ of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the State tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

Table

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	All Services		
2	Section 5	Construction Services		
3	Heading 9954 (Construction services)	<p>[(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (herein after referred to as RREP) which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay State Tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p> <p>(ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay State Tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first</p>	<p>0.75</p> <p>3.75</p>	<p>Provided that the State Tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only;</p> <p>Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;</p> <p>Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit</p>

¹²⁴¹ [Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 03/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹²⁴² [Substituted the word 'and' vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 03/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹²⁴³ [Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 03/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

	<p>occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>		<p>attributable to construction in a project, time of supply of which is on or after 1st April, 2019, which shall be calculated in the manner as prescribed in the Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;</p>
	<p>(ib) Construction of commercial apartments (shops, offices, godowns etc.) by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	3.75	<p>Provided also that where a registered person (landowner/promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer/promoter) against consideration, wholly or partly, in the form of construction of apartments, -</p> <p>(i) the developer-promoter shall pay tax on supply of construction of apartments to the landowner-promoter, and</p> <p>(ii) such landowner – promoter shall be eligible for credit of taxes charged from him by the developer promoter towards the supply of construction of apartments by developer-promoter to him, provided the landowner/promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of</p>
	<p>(ic) Construction of affordable residential apartments by a promoter in a Real Estate Project (herein after referred to as REP) other than RREP, which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay State Tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	0.75	
	<p>(id) Construction of residential apartments other than affordable residential apartments by a promoter in a REP other than a RREP which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p>	3.75	

		<p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	<p>tax charged from him on construction of such apartments by the developer-promoter.</p> <p>Explanation. - (i) "developer-promoter" is a promoter who constructs or converts a building into apartments or develops a plot for sale, (ii) "landowner-promoter" is a promoter who transfers the land or development rights or FSI to a developer-promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently. [(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developerpromoter for payment of tax on apartments supplied by the landowner-promoter in such project.]¹²⁴⁴</p> <p>Provided also that eighty percent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development</p>
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¹²⁴⁴ [Inserted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 29.11.2021 (Nft No. 02/2021-CT(R), dt. 02.06.2021), w.e.f. 02.06.2021]

			<p>charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only;</p> <p>Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person;</p> <p>Provided also that where value of input and input services received from registered suppliers during the financial year (or part of the financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of the said threshold of 80 per cent., [State tax shall be paid by the promoter]¹²⁴⁵ on value of input and input services comprising such shortfall at the [rate of nine percent]¹²⁴⁶ on reverse charge basis and all the provisions of the Telangana Goods and Services Tax Act, 2017 (23 of 2017) shall apply to him as if he is the person liable for paying the</p>
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¹²⁴⁵[Substituted vide G.O.Ms No. 90, Rev (CT-II) Dept., dt. 03.08.2019, (Corrigendum for Nft No. 3/2019-CT(R), dt. 25.04.2019). The earlier word read as 'tax shall be paid by the promoter']

¹²⁴⁶[Substituted vide G.O.Ms No. 90, Rev (CT-II) Dept., dt. 03.08.2019, (Corrigendum for Nft No. 3/2019-CT(R), dt. 25.04.2019). The earlier word read as 'rate of eighteen percent']

			<p>tax in relation to the supply of such goods or services or both; Provided also that notwithstanding anything contained herein above, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement; (Please refer to the illustrations in annexure III)</p> <p>Explanation. - 1. The promoter shall maintain project wise account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June</p>
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			<p>following the end of the financial year.</p> <p>2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received.</p> <p>3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B. [Row No. 4 (D)(2)]</p>
	<p>(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub- item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay central tax on construction of apartments at the rates as specified for this item. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p> <p>[Explanation. – This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide G.O.Ms No. 122, Revenue (CT-II) Department, dated: 03-11-2022.]¹²⁴⁷</p>	6	<p>Provided that in case of ongoing project, the registered person shall exercise one time option in the Form at Annexure IV to pay central tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as the case may be, by the 10th of May, 2019;</p> <p>Provided also that where the option is not exercised in Form at annexure IV by the 10th of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised; Provided also that invoices for supply of the service can be issued during the period from 1st April 2019 to 10th May 2019 before exercising the option, but such</p>
	<p>(if) Construction of a complex, building, civil structure or a part thereof, including,- (i) commercial apartments (shops, offices, godowns etc.) by a promoter in a REP other than RREP, (ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay State Tax on construction of apartments at the rates as specified for this item in the manner prescribed herein, but excluding supply by way of</p>	9	

¹²⁴⁷ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 6/2023-CT(R), dt. 26.07.2023)]

	<p>services specified at items (i), (ia), (ib), (ic), (id) and (ie) above intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>Explanation. -For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) in column (3) shall attract State Tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>		<p>invoices shall be in accordance with the option to be exercised.];¹²⁴⁸</p>
	[(ii) xxx]	xxx	-] ¹²⁴⁹
	[(iii) xxx]	xxx	xxx] ¹²⁵⁰
	[(iv) xxx]	xxx	xxx] ¹²⁵¹
	[(v) xxx]	xxx	xxx] ¹²⁵²
	[(va) xxx]	xxx	xxx] ¹²⁵³
	[(vi) xxx]	xxx	xxx] ¹²⁵⁴
	[(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to the Central Government, State Government, [Union territory or a local authority] ¹²⁵⁵ .	[6] ¹²⁵⁶	[xxx] ^{1257]} ¹²⁵⁸
	(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from	6	-

¹²⁴⁸[Substituted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹²⁴⁹[Omitted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹²⁵⁰[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022, (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹²⁵¹[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022, (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹²⁵²[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022, (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹²⁵³[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022, (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹²⁵⁴[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022, (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹²⁵⁵ [Substituted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier word read as: "Union territory, a local authority, a Governmental Authority or a Government Entity"]

¹²⁵⁶[substituted rate of tax '2.5' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹²⁵⁷[Omitted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022 Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.]

¹²⁵⁸[Substituted vide G.O.Ms No. 252, Rev (CT-II) Dept., dt. 22.11.2017, (Nft No. 24/2017-CT(R), dt. 21.09.2017), w.e.f. 21.09.2017]

		the nearest point of the appropriate base line.		
		[(ix) xxx	xxx	xxx] ¹²⁵⁹
		(x) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017 provided by a subcontractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, [Union territory or a local authority] ¹²⁶⁰ .	[6] ¹²⁶¹	[xxx] ¹²⁶²
		(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Telangana Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)].
		[(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), [(vii), (viii),] ¹²⁶³ (x) and (xi) above. Explanation. - For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract State Tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.] ¹²⁶⁴ .	9	-] ¹²⁶⁵
4	Section 6	Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services		
5	Heading 9961	Services in wholesale trade. <i>Explanation</i> -This service does not include sale or purchase of goods but includes: – Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission’ – Services of electronic whole sale agents and brokers, – Services of whole sale auctioning houses.	9	-
6	Heading 9962	Services in retail trade. <i>Explanation</i> - This service does not include sale or purchase of goods	9	-

¹²⁵⁹ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022, (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹²⁶⁰ [Substituted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier word read as: “Union territory, a local authority, a Governmental Authority or a Government Entity”]

¹²⁶¹ [substituted rate of tax ‘2.5’ vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹²⁶² [Omitted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier word read as: Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.]

¹²⁶³ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as ‘(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)]’

¹²⁶⁴ [Substituted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹²⁶⁵ [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

7	Heading 9963 (Accommodation, food and beverage services)	[(i) Supply of 'hotel accommodation' having value of supply of a unit of accommodation [xxx] ¹²⁶⁶ less than or equal to seven thousand five hundred rupees per unit per day or equivalent.	6	-
		(ii) Supply of 'restaurant service' other than at 'specified premises'	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
		(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
		(iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)]
		(v) Composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)]
		(vi) Accommodation, food and beverage services other than (i) to (v) above Explanation: Explanation: (a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry. (b) This entry covers supply of "restaurant service" at "specified premises" (c) This entry covers supply of "hotel accommodation" having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per	9	-] ¹²⁶⁷

¹²⁶⁶ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'above one thousand rupees but']

¹²⁶⁷ [Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

		<p>day or equivalent.</p> <p>(d) This entry covers supply of "outdoor catering", provided by suppliers providing "hotel accommodation" at "specified premises", or suppliers located in "specified premises".</p> <p>(e) This entry covers composite supply of "outdoor catering" together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing "hotel accommodation" at "specified premises", or suppliers located in "specified premises".</p>		
8	<p>Heading 9964 (Passenger transport services)</p>	<p>(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.</p>	2.5	<p>Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying State tax or integrated tax on the supply of the service</p>
		<p>(ii) Transport of passengers, with or without accompanied belongings by-</p> <p>(a) air conditioned contract carriage other than motorcab;</p> <p>(b) air conditioned stage carriage;</p> <p>(c) radio taxi.</p> <p><i>Explanation.-</i></p> <p>(a) "contract carriage" has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);</p> <p>(b) "stage carriage" has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ;</p> <p>(c) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).</p>	2.5	<p>Provided that credit of input tax charged on goods [and]¹²⁶⁸ services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>
		<p>(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.</p>	2.5	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>
		<p>(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.</p>	2.5	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>

¹²⁶⁸[Substituted the word 'or' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

		[(iva) Transportation of passengers, with or without accompanied baggage, by air, by nonscheduled air transport service or charter operations, engaged by specified organizations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]] ¹²⁶⁹
		(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	-
		[[vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to Explanation no. (iv)]
			Or	
			6	-] ^{1270]} ¹²⁷¹
		[(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]] ¹²⁷²
		[(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-] ¹²⁷³
9	Heading 9965 (Goods transport services)	(i) Transport of goods by rail (other than services specified at item no. (iv)).	2.5	Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for

¹²⁶⁹[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹²⁷⁰[Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹²⁷¹[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹²⁷²[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²⁷³[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as '(vii) Passenger transport services other than (i), (ii), (iii), (iv), [(iva),] (v) and (vi) above.'

				paying State tax or integrated tax on the supply of the service
		(ii) Transport of goods in a vessel.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		<p>[[iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-</p> <p>(a) GTA does not exercise the option to itself pay GST on the services supplied by it;</p>	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
		(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to <i>Explanation</i> no. (iv)]
			or 6	

			<p>January of the preceding Financial Year but not later than 31st March of the preceding Financial Year]¹²⁷⁴</p> <p>Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022:</p> <p>Provided further that invoice for supply of the service charging State tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022.]¹²⁷⁵]¹²⁷⁶</p> <p>[Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023:</p> <p>Provided also that a GTA who</p>
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¹²⁷⁴[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 6/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023. Earlier words read as 'on or before the 15th March of the preceding Financial Year:].

¹²⁷⁵[Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹²⁷⁶[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.

Rate of tax 2.5 - Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)] (or) 6 - Provided that the goods transport agency opting to pay State Tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.]

			<p>commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.]¹²⁷⁷</p> <p>[Provided also that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.]¹²⁷⁸</p>
	(iv) Transport of goods in containers by rail by any person other than Indian Railways.	6	-
	[(v) Transportation of [natural gas, petroleum crude, motor spirit (commonly	2.5	Provided that credit of input

¹²⁷⁷ [Inserted vide G.O.Ms No.122, Rev (CT-II) Dept., dt. 25.08.2023, (Nft No. 05/2023-CT(R), dt.09.05.2023), w.e.f. 09.05.2023]

¹²⁷⁸ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 6/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023]

		known as petrol), high speed diesel or aviation turbine fuel] ¹²⁷⁹ through pipeline		tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
			Or	
			6	-
		[(vi) Multimodal transportation of goods. [Explanation 1] ¹²⁸⁰ . - (a) "multimodal transportation" means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) "mode of transport" means carriage of goods by road, air, rail, inland waterways or sea; (c) "multimodal transporter" means a person who,- (A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and (B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract. [Explanation 2.-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.] ¹²⁸¹	6	-] ¹²⁸²
		[(via) Transport of goods by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]] ¹²⁸³
		[[vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-] ¹²⁸⁴] ¹²⁸⁵
10	Heading 9966 (Rental services of transport vehicles [with	[[i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other

¹²⁷⁹[Substituted the word 'natural gas' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹²⁸⁰[Renumbered vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 30/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹²⁸¹[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 30/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹²⁸²[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

¹²⁸³[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²⁸⁴[Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018, (Nft No. 13/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹²⁸⁵[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as 'Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.']

	operators] 1286)			than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation no. (iv)]
				Or
			6	-]1287]1288
		[(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	-]1289
		[(ii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)].
		(iii) Rental services of transport vehicles with [xxx]1290 operators, other than (i)[, (ia)]1291 and (ii) above.	9	-]1292
11	Heading 9967 (Supporting services in transport)	[[Supporting services in transport. <i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.	9	-]1293]1294
12	Heading 9968	Postal and courier services.	9	-
13	Heading 9969	Electricity, gas, water and other distribution services.	9	-
14	Section 7	Financial and related services; real		

¹²⁸⁶ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹²⁸⁷ [Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹²⁸⁸ [Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹²⁸⁹ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²⁹⁰ [Omitted the word 'or without' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹²⁹¹ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²⁹² [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹²⁹³ [Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹²⁹⁴ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as '(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.

2.5- Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)] (Or) 6 - Provided that the goods transport agency opting to pay State tax @ 6% under this entry shall, thenceforth, be liable to pay State Tax @ 6% on all the services of GTA supplied by it.

(ii) Supporting services in transport other than (i) above. - 9 - -]

		estate services; and rental and leasing services.		
15	Heading 9971 (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. <i>Explanation.-</i> (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b) "foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).	[xxx]	xxx] ¹²⁹⁵
		(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of State tax as on supply of like goods involving transfer of title in goods	-
		(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of State tax as on supply of like goods involving transfer of title in goods	-
		(iv)[xxx]	xxx	xxx] ¹²⁹⁶
		[(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply	-

¹²⁹⁵[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as '6- Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iv)]']

¹²⁹⁶[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

			on or after 1st July, 2020.	
		[(vi) Service of third party insurance of "goods carriage"	6	-
		(vii) Financial and related services other than [xxx] ¹²⁹⁷ (ii), (iii), [xxx] ¹²⁹⁸ , (v), and (vi) above.	9	-] ¹²⁹⁹ ¹³⁰⁰
[16	Heading 9972	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); [(i) (ia), (ib), (ic), (id), (ie) and (if)] ¹³⁰¹ Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	-
		(iii) Real estate services other than (i) and (ii) above.	9	-] ¹³⁰²
17	Heading 9973 (Leasing or rental services [xxx] ¹³⁰³ without operator)	(i) ¹³⁰⁴ [xxx	xxx	xxx]
		(ii) [Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	9	-] ¹³⁰⁵
		(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of State tax as on supply of like goods involving transfer of title in goods	-
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of State tax as on supply of like goods involving transfer of title in goods	-
		(v) [xxx	xxx	xxx] ¹³⁰⁶

¹²⁹⁷ [Omitted '(i),' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹²⁹⁸ [Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹²⁹⁹ [Substituted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹³⁰⁰ [Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹³⁰¹ [Substituted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019. The earlier word read as 'sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), subitem (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)']

¹³⁰² [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹³⁰³ [Omitted the word 'with or' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹³⁰⁴ [Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

¹³⁰⁵ [Submitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

		[(vi) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	-
		[(vii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)]. ¹³⁰⁷
		[(viiia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-
		[(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (viiia) above.] ¹³⁰⁸	9	-] ¹³⁰⁹ ¹³¹⁰
18	Section 8	Business and Production Services		
19	Heading 9981	Research and development services.	9	-
20	Heading 9982	Legal and accounting services.	9	-
21	Heading 9983	(i) Selling of space for advertisement in print media.	2.5	-
	(Other professional, technical and	[(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or	6	-] ¹³¹¹

¹³⁰⁶[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹³⁰⁷[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹³⁰⁸[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹³⁰⁹[Substituted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹³¹⁰[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³¹¹ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

	business services)	natural gas or both		
		(ii) Other professional, technical and business services other than (i) above [and serial number 38 below] ¹³¹² .	9	-
[22	Heading 9984 (Telecommunications, broadcasting and information supply services)	(i) Supply consisting only of e-book. Explanation.- For the purposes of this notification, "ebooks" means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	-
		(ii) Telecommunications, broadcasting and information supply services other than [(i) and (ia) above] ¹³¹³ .	9	-] ¹³¹⁴
23	Heading 9985 (Support services)	(i) Supply of tour operators services. Explanation.- "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.	2.5	1. Provided that credit of input tax charged on goods and services used in supplying the service [, other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)] ¹³¹⁵ has not been taken [Please refer to Explanation no. (iv)] 2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation

¹³¹²[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹³¹³[Substituted the word "(i) above" vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹³¹⁴[Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018, (Nft No. 13/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹³¹⁵[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

				required for such a tour.
		[(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Telangana Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)].
		(iii) Support services other than (i) and (ii) above.	9	-] ¹³¹⁶
24	Heading 9986 [(Support services to agriculture, hunting, forestry, fishing, mining and utilities)] ¹³¹⁷	(i) Support services to agriculture, forestry, fishing, animal husbandry. <i>Explanation.</i> – “Support services to agriculture, forestry, fishing, animal husbandry” mean - (i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce. [(h) xxx]¹³¹⁸¹³¹⁹ (ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables. (iii) Carrying out an intermediate	Nil	-

¹³¹⁶[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³¹⁷[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹³¹⁸[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³¹⁹ [Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 6/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023. Earlier words read as ‘services by way of fumigation in a warehouse of agricultural produce.’]

		production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.		
		[(ii) [Support services to] ¹³²⁰ exploration, mining or drilling of petroleum crude or natural gas or both.	6	-
		(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9	-] ¹³²¹
[25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under subsection (1) of section 22 of the Telangana Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)].
		[(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	-] ¹³²²
		[(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-] ¹³²³
		(ii) Maintenance, repair and installation (except construction) services, other than (i), [[(ia) and (ib)] ¹³²⁴] ¹³²⁵ above [and serial number 38 below] ¹³²⁶ .	9	-] ¹³²⁷
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to- (a) Printing of newspapers; [(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);] ¹³²⁸ [(c) all products [, other than diamonds,] ¹³²⁹ falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);] ¹³³⁰ (d) Printing of books (including Braille books), journals and periodicals; [(da) printing of all goods falling under Chapter 48 or 49, which attract TGST @ 2.5per cent. or Nil;] ¹³³¹ (e) [xxx] ¹³³²	2.5	-

¹³²⁰ [Substituted the word 'Service of' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹³²¹ [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³²² [Inserted vide G.O.Ms No. 76, Rev (CT-II) Dept., dt. 10.07.2020, (Nft No. 02/2020-CT(R), dt.26.03.2020), w.e.f. 01.04.2020]

¹³²³ [Inserted vide G.O.Ms No. 113, Rev (CT-II) Dept., dt.29.11.2021, (Nft No. 02/2021-CT(R), dt.02.06.2021), w.e.f. 02.06.2021]

¹³²⁴ [Inserted vide G.O.Ms No. 76, Rev (CT-II) Dept., dt. 10.07.2020, (Nft No. 02/2020-CT(R), dt.26.03.2020), w.e.f. 01.04.2020]

¹³²⁵ [Substituted vide G.O.Ms No. 113, Rev (CT-II) Dept., dt.29.11.2021, (Nft No. 02/2021-CT(R), dt.02.06.2021), w.e.f. 02.06.2021]

¹³²⁶ [Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹³²⁷ [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³²⁸ [Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹³²⁹ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹³³⁰ [Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017. The earlier word read as 'Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);']

¹³³¹ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

¹³³² [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).']

		<p>[(ea) [xxx]¹³³³]¹³³⁴ [(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter; (h) [xxx]¹³³⁵]¹³³⁶ [(i) manufacture of handicraft goods.</p> <p>Explanation. - The expression "handicraft goods" shall have the same meaning as assigned to it in the notification issued in G.O.Ms No. 266 Revenue (CT-II) Department, dt. 29-11-2017 and as amended from time to time.]¹³³⁷</p> <p>[xxx]¹³³⁸</p>		
		[(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract TGST @ 6per cent.	6	-] ¹³³⁹
		[(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);	0.75	-
		[(ic) Services by way of job work in relation to bus body building;	9	-
		[(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption.	9	-] ¹³⁴⁰
		[(id) Services by way of job work other than [(i), (ia), (ib), (ic) and (ica)] ¹³⁴¹ above;	6	-] ¹³⁴²
		[(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals. [(c) printing of all goods falling under Chapter 48 or 49, which attract TGST @ 2.5 per cent. or Nil.] ¹³⁴³	2.5	-
		[(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods	6	-] ¹³⁴⁴

¹³³³ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'manufacture of leather goods or footwear falling under Chapter 42or 64 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) respectively;']

¹³³⁴ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³³⁵ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);']

¹³³⁶ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

¹³³⁷ [Inserted vide G.O.Ms No. 280, Rev (CT-II) Dept., dt. 12.12.2017, (Nft No. 46/2017-CT(R), dt.14.11.2017), w.e.f. 15.11.2017]

¹³³⁸ [Omitted 'Explanation' vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹³³⁹ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

¹³⁴⁰ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt.05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

¹³⁴¹ [Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier words read as '(i), (ia), (ib) and (ic)'.]

¹³⁴² [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹³⁴³ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

¹³⁴⁴ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

		falling under Chapter 48 or 49, which attract TGST @ 6per cent.		
		[(iii) Tailoring services	2.5	-] ¹³⁴⁵
		(iv) Manufacturing services on physical inputs (goods) owned by others, other than ¹³⁴⁶ [(i), (ia), (ib), (ic), (ica), (id), (ii), (ia) and (iii)] above.	9	-] ¹³⁴⁷
[27	Heading 9989	[(i) xxx	xxx	xxx] ^{1348]} ¹³⁴⁹
		[(ii) Other manufacturing services; publishing, printing and reproduction services; material recovery services;	9	-] ^{1350]} ¹³⁵¹
28	Section 9	Community, Social and Personal Services and other miscellaneous services		
29	Heading 9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-
30	Heading 9992	Education services.	9	-
31	Heading 9993	Human health and social care services.	9	-
[31 A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]] ¹³⁵²
[32	Heading 9994	(i)Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-
		[(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	-] ¹³⁵³
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) [and (ia)] ¹³⁵⁴ above.	9	-] ¹³⁵⁵
33	Heading 9995	Services of membership organisations.	9	-
34	Heading 9996 (Recreational , cultural and sporting	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama [or planetarium] ¹³⁵⁶ .	9	-
		(ii) Services by way of admission exhibition	[6] ¹³⁵⁷	-

¹³⁴⁵[Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹³⁴⁶[Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt.05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier words read as (i), (ia), (ib), (ic), (id), (ii), (ia) and (iii).]

¹³⁴⁷[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³⁴⁸[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

¹³⁴⁹[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt.05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

¹³⁵⁰[Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No.06/2021-CT(R), dt.30.09.2021), w.e.f. 01.10.2021]

¹³⁵¹[Substituted item i & ii, vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹³⁵²[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹³⁵³[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹³⁵⁴[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹³⁵⁵[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³⁵⁶[Insert vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹³⁵⁷[Substituted the entry '9' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

	services)	of cinematograph films where price of admission ticket is one hundred rupees or less.		
		[(ii) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-] ¹³⁵⁸
		[[(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet, - other than any place covered by (iiia) below	9	-
		(iiia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	14	-] ¹³⁵⁹] ¹³⁶⁰
		(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	-
		(v) Gambling.	14	-
		(vi) Recreational, cultural and sporting services other than (i), (ii), [(iiia),] ¹³⁶¹ (iii), [(iiia)] ¹³⁶² , (iv) and (v) above.	9	-
35	Heading 9997	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	-
36	Heading 9998	Domestic services.	9	-
37	Heading 9999	Services provided by extraterritorial organisations and bodies.	9	-
[38	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants Explanation:- This entry shall be read in conjunction with serial number [201A of Schedule II] ¹³⁶³ of the notification No. 1/2017 -State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017.	9	-] ¹³⁶⁴
[39	Chapter 99	Supply of services other than services by way of grant of development rights, long term lease of land (against upfront	9	-] ¹³⁶⁵

¹³⁵⁸[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹³⁵⁹[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³⁶⁰[Substituted 'items iii & iiia' vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No. 06/2021-CT(R), dt.30.09.2021), w.e.f. 01.10.2021]

¹³⁶¹[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹³⁶²[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³⁶³[Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No. 06/2021-CT(R), dt.30.09.2021), w.e.f. 01.10.2021. The earlier word read as 234 of Schedule I]

¹³⁶⁴[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹³⁶⁵[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

	<p>payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub-section 4 of section 9 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), as prescribed in notification No. 07 / 2019-State Tax (Rate), dated 29th March, 2019, issued in G.O Ms.No.63 Revenue (CT.II) Department, dated 04.06.2019.</p> <p>Explanation. - This entry is to be taken to apply to all services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this notification.</p>		
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[2. In case of supply of service specified in column (3), in item (i); [(i) (ia), (ib), (ic), (id), (ie) and (if)]¹³⁶⁶ against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. –For the purposes of this paragraph [and paragraph 2A below]¹³⁶⁷, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease.]¹³⁶⁸

[2A. Where a [xxx]¹³⁶⁹ person transfers development right or FSI (including additional FSI) to a promoter against consideration, wholly or partly, in the form of construction of apartments, the value of construction service in respect of such apartments shall be deemed to be equal to the Total Amount charged for similar apartments in the project from the independent buyers, other than the person transferring the development right or FSI (including additional FSI), nearest to the date on which such development right or FSI (including additional FSI) is transferred to the promoter, less the value of transfer of land, if any, as prescribed in paragraph 2 above.]¹³⁷⁰

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

¹³⁶⁶[Substituted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019. The earlier word read as ‘sub-item (b), sub-item (c), subitem (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), subitem (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)’]

¹³⁶⁷ [Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹³⁶⁸[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³⁶⁹[Omitted the word ‘registered’ vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹³⁷⁰ [Substituted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

4. **Explanation.-** For the purposes of this notification,-
- (i) Goods includes capital goods.
 - (ii) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter, "Section" and "Heading" in the annexed scheme of classification of services (Annexure).
 - (iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.
 - (iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-
 - (a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and
 - (b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.
 - (v) "information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.
 - (vi) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training.
 - (vii) agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market.
 - (viii) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce.
 - [(ix) "Governmental Authority" means an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.
 - (x) "Government Entity" means an authority or a board or any other body including a society, trust, corporation, i) set up by an Act of Parliament or State Legislature; or ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]¹³⁷¹
 - [(xi) "specified organisation" shall mean, -
 - (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
 - (b) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (Act.No.35 of 2002).
 - (xii) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (Act.No.59 of 1988).]¹³⁷²
 - [(xiii) an apartment booked on or before the 31st March, 2019 shall mean an apartment which meets all the following three conditions, namely- (a) part of supply of construction of which has time of supply on or before the 31st March, 2019 and (b) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;
 - (xiv) the term "apartment" shall have the same meaning as assigned to it in clause

¹³⁷¹ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

¹³⁷² [Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

- (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xv) the term "project" shall mean a Real Estate Project or a Residential Real Estate Project;
- (xvi) the term "affordable residential apartment" shall mean,
- (a) a residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay State tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.

For the purpose of this clause, -

- (i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;
- (ii) Gross amount shall be the sum total of; -
- A. Consideration charged for the services specified at item (i) and (ic) in column (3) against sl. No. 3 in the Table;
- B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and
- C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.
- (b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be.
- (xvii) the term "promoter" shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xviii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xix) the term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;
- (xx) the term "ongoing project" shall mean a project which meets all the following conditions, namely-
- (a) commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019:-
- (i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or
- (ii) a chartered engineer registered with the Institution of Engineers (India); or
- (iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority.
- (b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub- clause (a) above that construction of the project has started on or before the 31st March, 2019;

- (c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;
- (d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.

Explanation.- For the purpose of sub- clause (a) and (b) above, construction of a project shall be considered to have started on or before the 31st March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31st March, 2019.

- (xxi) "commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;
- (xxii) "development works" means the external development works and internal development works on immovable property;
- (xxiii) "external development works" includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;
- (xxiv) "internal development works" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;
- (xxv) the term "competent authority" as mentioned in definition of "commencement certificate" and "residential apartment" , means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;
- (xxvi) The term "carpet area" shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xxvii) the term "Real Estate Regulatory Authority" shall mean the Authority established under sub- section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;
- (xxviii) "project which commences on or after 1st April, 2019" shall mean a project other than an ongoing project;
- (xxix) "Residential apartment" shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;
- (xxx) "Commercial apartment" shall mean an apartment other than a residential apartment;
- (xxxi) "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built."¹³⁷³
- [(xxxii) 'Restaurant service' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.
- (xxxiii) 'Outdoor catering' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.
- (xxxiv) 'Hotel accommodation' means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.
- (xxxv) 'Declared tariff' means charges for all amenities provided in the unit of

¹³⁷³[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(xxxvi) 'Specified premises' means premises providing 'hotel accommodation' services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.]¹³⁷⁴

[(xxxvii) 'print media' means, —

- (i) 'book' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;
- (ii) 'newspaper' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);]¹³⁷⁵

[(xxxviii) 'clinical establishment' means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;]¹³⁷⁶

[(xxxix) 'health care services' means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;]¹³⁷⁷

[(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.]¹³⁷⁸

¹³⁷⁴[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹³⁷⁵[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹³⁷⁶[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹³⁷⁷[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹³⁷⁸[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

1[Real estate project (REP) other than Residential Real estate project (RREP)]

Input tax credit attributable to construction of residential portion in a real estate project (REP) other than residential real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay State Tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March , 2019 is not zero or where there is inventory in stock

- (a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under:

$$Tx = T - T_e$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the REP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;
- (ii) T_e is the eligible ITC attributable to (a) construction of commercial portion and construction of residential portion, in the REP which has time of supply on or before 31st March, 2019;

- (b) T_e shall be calculated as under:

$$T_e = T_c + T_r$$

Where, -

T_c is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$T_c = T * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$ and

T_r is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

$$T_r = T * F_1 * F_2 * F_3 * F_4$$

Where, -

$$F_1 = \frac{\text{Carpet area of residential apartments in REP}}{\text{Total carpet area of commercial and residential apartments in the REP}}$$

$$F_2 = \frac{\text{Total carpet area of residential apartment booked on or before 31st March, 2019}}{\text{Total carpet area of the residential apartment in REP}}$$

$$F_3 = \frac{\text{Such Value of supply of construction of residential apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019}}{\text{Total value of supply of construction of residential apartments booked on or before 31st March, 2019}}$$

(F3) is to account for percentage invoicing of booked residential apartments)

$$F4 = \frac{\text{}}{\% \text{ Completion of construction as on 31st March, 2019}}$$

Illustration: where one-fifth (twenty percent) of the construction has been completed, F4 shall be $100 \div 20 = 5$.

Explanation: “% Completion of construction as on 31st March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 (16 of 2016) and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

- (c) A registered person shall have the option to calculate ‘Te’ in the manner prescribed below instead of the manner prescribed in (b) above,-

Te shall be calculated as under:

$$Te = Tc + T1 + Tr$$

Where, -

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = T3 * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP});$

Wherein

$$T3 = T - (T1 + T2)$$

T1 = ITC attributable exclusively to construction of commercial portion in the REP

T2 = ITC attributable exclusively to construction of residential portion in the REP and Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31.03.2019 and which shall be calculated as under,

$$Tr = (T3 + T2) * F1 * F2 * F3 * F4$$

Or

$$Tr = (T - T1) * F1 * F2 * F3 * F4$$

- (d) The amounts ‘Tx’ and ‘Te’ shall be computed separately for input tax credit of State Tax, State tax, Union territory tax and integrated tax.

- (e) Where, Tx is positive, i.e. $Te < T$, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST DRC- 03.

Explanation: The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

(f) Where Tx is negative, i.e. $T_e > T$, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between T_e and T.

(g) The registered person may calculate T_c and utilize credit to the extent of T_c for payment of tax on commercial apartments, till the complete accounting of Tx is carried out and submitted.

(h) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

1. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, "Te" shall be calculated as follows: -

(a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or before 31st March, 2019 may be denoted as T_e which shall be calculated as under,

$$T_e = T_c + T_r$$

Where, -

T_c is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$T_c = T_n * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$ and

T_r is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

$$T_r = T_n * F1 * F2 * F3$$

Where, -

T_n = Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of REP

F1, F2 and F3 shall be the same as in para 1 above

(b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of the amount of T_e .

(C) The amount 'Te' shall be computed separately for input tax credit of State tax, State tax, Union territory tax and integrated tax.

2. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, T_e shall be determined in the following situations as under:

(i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;

(ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 percent. of the actual consideration received; and

(iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 percent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl. No	Details of a REP (Res +Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	C2 * C3	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	C2 * C5	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	C7 * C8	750	sqm
10	Total carpet area of the project (Resi + Com)	C4 + C9	6000	sqm
11	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	C2 * C3	2800	sqm
14	Value of booked residential apartments	C5 * C12	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	

16	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C15$	4.8	crore
17	ITC to be reversed on transition, $Tx = T - Te$			
18	Eligible ITC (Te) = $Tc + Tr$			
19	T (*see notes below)		1	crore
20	$Tc = T \times$ (carpet area of commercial apartments in the REP / total carpet area of commercial and residential apartments in the REP)	$C19 * (C9 / C10)$	0.125	crore
21	$Tr = T \times F1 \times F2 \times F3 \times F4$			
22	F1	$C4 / C10$	0.875	
23	F2	$C13 / C4$	0.533	
24	F3	$C16 / C14$	0.200	
25	F4	$1 / C11$	5	
26	$Tr = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	0.467	crore
27	Eligible ITC (Te) = $Tc + Tr$	$C26 + C20$	0.592	crore
28	ITC to be reversed on transition, $Tx = T - Te$	$C19 - C27$	0.408	crore

* Note:-

The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.

In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

Illustration 2:

Sl. No	Details of A REP (Res+Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	$C2 * C5$	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	$C7 * C8$	750	sqm
10	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	sqm
11	Percentage completion (Pc) as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	$C12 * C3$	2800	sqm
14	Value of booked residential apartments	$C5 * C12$	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C15$	14.4	crore
17	ITC to be reversed on transition, $T_x = T - T_e$			
18	Eligible ITC (T_e)= $T_c + T_r$			
19	T (*see notes below)		1	crore
20	$T_c = T \times$ (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP)	$C19 * (C9 / C10)$	0.125	crore
21	$T_r = T \times F1 \times F2 \times F3 \times F4$			
22	F1	$C4 / C10$	0.875	
23	F2	$C13 / C4$	0.533	
24	F3	$C16 / C14$	0.600	
25	F4	$1 / C11$	5	
26	$T_r = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	1.400	crore
27	Eligible ITC (T_e)= $T_c + T_r$	$C26 + C20$	1.525	crore
28	ITC to be reversed/ taken on transition, $T_x = T - T_e$	$C19 - C27$	0.525	crore

29	Tx after application of cap on % invoicing vis-a-vis Pc			
30	% completion		20%	
31	% invoicing		60%	
32	% invoicing after application of cap(Pc + 25%)	+25%	45%	
33	Total value of supply of residential apartments having t.o.s. prior to transition	C14*C32	0.80	crore
34	F3 after application of cap	C33/C14	0.45	
35	Tr= T x F1 x F2 x F3 x F4 (after application of cap)	$C19 * C22 * C23 * C34 * C25$	1.05	crore
36	Eligible ITC (Te)=Tc + Tr (after application of cap)	C20 + C35	1.18	crore
37	ITC to be reversed / taken on transition, Tx= T- Te (after application of cap)	C19 - C36	-0.18	crore
38	Tx after application of cap on % invoicing vis-a-vis Pc and payment realisation			
39	% invoicing after application of cap(Pc + 25%)		45%	
40	Total value of supply of residential apartments having t.o.s. prior to transition	C33	10.80	crore
41	Consideration received		8.00	crore
42	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	8 cr + 25% of 8 Cr	10.00	crore
43	F3 after application of both the caps	C42 / C14	0.42	
44	$r = \frac{T}{T} \times F1 \times F2 \times F3 \times F4$ (after application of both the caps)	$C19 * C22 * C23 * C43 * C25$	0.97	
45	Eligible ITC (Te)=Tc + Tr (after application of both the caps)	C20 + C44	1.10	
46	ITC to be reversed / taken on transition, Tx= T- Te (after application of both the caps)	C19 - C45	-0.10	crore

* Note:-

1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.

2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

Residential Real estate project (RREP)

Input tax credit attributable to construction of residential and commercial portion in a Residential Real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay State Tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock

(a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under:

$$Tx = T - T_e$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the RREP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;
- (ii) T_e is the eligible ITC attributable to construction of commercial portion and construction of residential portion, in the RREP which has time of supply on or before 31st March, 2019;

(b) T_e shall be calculated as under:

$$T_e = T * F_1 * F_2 * F_3 * F_4$$

Where, -

$$F_1 = \frac{\text{Carpet area of residential and commercial apartments in the RREP}}{\text{Total carpet area of apartments in the RREP}}$$

(In case of a Residential Real Estate Project, value of "F1" shall be 1.)

$$F_2 = \frac{\text{Total carpet area of residential and commercial apartment booked on or before 31st March, 2019}}{\text{Total carpet area of the residential and commercial apartment in the RREP}}$$

Such value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019

$$F_3 = \frac{\text{Total value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019}}{\text{Total value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019}}$$

(F3 is to account for percentage invoicing of booked residential apartments)

$$F_4 = \frac{\text{}}{\% \text{ Completion of construction as on 31st March, 2019}}$$

Illustration: where one- fifth (twenty percent) of the construction has been completed, F4 shall be $100 \div 20 = 5$.

Explanation: “% Completion of construction as on 31st March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

- (c) The amounts ‘Tx’ and ‘Te’ shall be computed separately for input tax credit of State Tax, State tax, Union territory tax and integrated tax.
- (d) Where, Tx is positive, i.e. $T_e < T$, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and T_e . Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST DRC- 03.

Explanation: The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in **FORM GST DRC- 21** allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

- (e) Where, Tx is negative, i.e. $T_e > T$, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between T_e and T.
- (f) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: -

- (a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or before 31st March, 2019 may be denoted as T_e which shall be calculated as under,

$$T_e = T_n * F_1 * F_2 * F_3$$

Where, -

T_n = Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of residential and commercial apartments in the RREP.

F1, F2 and F3 shall be the same as in para 1 above

(b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential or commercial portion in the RREP, for which he shall not otherwise be eligible, to the extent of the amount of Te.

(c) The amount 'Te' shall be computed separately for input tax credit of State Tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent. of the actual consideration received; and
- (iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 per cent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl No	Details of a residential real estate project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	C2 * C3	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition		5600	sqm
9	Value of booked residential apartments	C3 * C7 C5 * C7	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
11	Total value of supply of residential apartments		9.6	crore

	having t.o.s. prior to transition	$C9 * C10$		
12	ITC to be reversed on transition, $T_x = T - T_e$			
13	Eligible ITC (T_e)= $T \times F1 \times F2 \times F3 \times F4$			
14	T (*see notes below)		1	crore
15	F1		1	
16	F2	$C8 / C4$	0.8	
17	F3	$C11 / C9$	0.2	
18	F4	$1 / C6$	5	
19	Eligible ITC (T_e)= $T \times F1 \times F2 \times F3 \times F4$	$C14 * C15$ $* C16$ $C17 * C18$	0.8	crore
20	ITC to be reversed on transition, $T_x = T - T_e$	$C14 - C19$	0.2	crore
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

Illustration 2:

Sl No	Details of a residential real estate project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	$C3 * C7$	5600	sqm
9	Value of booked residential apartments	$C5 * C7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C10$	28.8	crore
12	ITC to be reversed on transition, $T_x = T - T_e$			
13	Eligible ITC (T_e)= $T \times F1 \times F2 \times F3 \times F4$			
14	T (*see notes below)		1	crore
15	F1		1	
16	F2	$C8 / C4$	0.8	
17	F3	$C11 / C9$	0.6	
18	F4	$1 / C6$	5	

19	Eligible ITC (Te)=T x F1 x F2 x F3 x F4)	$C14 * C15 * C16 * C17 * C18$	2.4	crore
20	ITC to be reversed on transition, Tx= T- Te	C14 - C19	-1.4	crore
21	Tx after application of cap on % invoicing vis-a-vis Pc			
22	% completion		20%	
23	% invoicing		60%	
24	% invoicing after application of cap(Pc + 25%)	C6 + 25 %	45%	
25	Total value of supply of residential apartments having t.o.s. prior to transition	C9 * C24	21.60	crore
26	F3 after application of cap	C25/C9	0.45	
27	Te= T x F1 x F2 x F3 x F4 (after application of cap)	$C14 * C15 * C16 * C26 * C18$	1.80	crore
28	ITC to be reversed / taken on transition, Tx= T- Te (after application of cap)	C14 - C27	-0.80	crore
29	Tx after application of cap on % invoicing vis-a-vis Pc and payment realisation			
30	% invoicing after application of cap(Pc + 25%)		45%	
31	Total value of supply of residential apartments having t.o.s. prior to transition	C25	21.60	crore
32	consideration received		16.00	crore
33	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	16 cr + 25% of 16 Cr	20.00	crore
34	F3 after application of both the caps	C33/C9	0.42	
35	Te= T x F1 x F2 x F3 x F4 (after application of both the caps)	$C14 * C15 * C34 * C26 * C18$	1.67	
36	ITC to be reversed / taken on transition, Tx= T- Te (after application of both the caps)	C14 - C35	-0.67	crore
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

Illustration 1:

A promoter has procured following goods and services [other than capital goods and services by way of grant of development rights, long term lease of land or FSI] for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1	Sand	10	Y
2	Cement	15	N
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	Paints	5	Y
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows, Ply, commercial wood	15	Y

In this example, the promoter has procured 80 per cent. of goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], from a GST registered person. However, he has procured cement from an unregistered supplier. Hence at the end of financial year, the promoter has to pay GST on cement at the applicable rates on reverse charge basis.

Illustration 2:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1	Sand	10	Y
2	Cement	15	Y
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	Paints	5	N
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows, Ply, commercial wood	15	N
7	Architect/ designing/ CAD	10	Y

	drawing etc.		
8	Aluminium windows, Ply, commercial wood	15	N

In this example, the promoter has procured 80 per cent. of goods and services including cement from a GST registered person. However, he has procured paints, aluminum windows, ply and commercial wood etc. from an unregistered supplier. Hence at the end of financial year, the promoter is not required to pay GST on inputs on reverse charge basis.

Illustration 3:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs procured from registered supplier? (Y/ N)
1	Sand	10	N
2	Cement	15	N
3	Steel	15	Y
4	Bricks	10	Y
5	Flooring tiles	10	Y
6	Paints	5	Y
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows	15	N
9	Ply, commercial wood	10	N

In this example, the promoter has procured 50 per cent. of goods and services from a GST registered person. However, he has procured sand, cement and aluminum windows, ply and commercial wood etc. from an unregistered supplier. Thus, value of goods and services procured from registered suppliers during a financial year falls short of threshold limit of 80 per cent. To fulfill his tax liability on the shortfall of 30 per cent. from mandatory purchase, the promoter has to pay GST on cement at the applicable rate on reverse charge basis. After payment of GST on cement, on the remaining shortfall of 15 per cent., [the promoter shall pay tax @ 18 (9+9) percent.]¹³⁷⁹ under RCM.

¹³⁷⁹[Substituted vide G.O.Ms No. 90, Rev (CT-II) Dept., dt. 03.08.2019, (Nft No. Corrigendum for 3/2019-CT(R), dt. 29.03.2019) The earlier word read as the promoter shall pay tax @18 per cent]

FORM

(Form for exercising one time option to pay tax on construction of apartments in a project by the promoters at the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be, by the [20th]¹³⁸⁰ of May, 2019)

Reference No. _____ Date _____

To _____

(To be addressed to the jurisdictional Commissioner)

1. GSTIN:
2. RERA registration Number of the Project:
3. Name of the project, if any:
4. The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the longitude and latitude of the end points of the project:
5. The number, type and the carpet area of apartments for booking or sale in the project:
6. Date of receipt of commencement certificate:

Declaration

1. I hereby exercise the option to pay tax on construction of apartments in the above mentioned project as under :

I shall pay tax on construction of the apartments: (put (√) in appropriate box)	At the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be	At the rate as specified for item (i) or (ia) or (ib) or (ic) or (id), against serial number 3 in the Table in this notification, as the case may be

2. I understand that this is a onetime option, which once exercised, shall not be allowed to be changed.
3. I also understand that invoices for supply of the service can be issued during the period from 1st April 2019 to [20th]¹³⁸¹ May 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature _____
 Name _____
 Designation _____

Place _____
 Date _____]

¹³⁸⁰[Substituted vide G.O.Ms No. 79, Rev (CT-II) Dept., dt. 16.07.2019, (Nft No. 10/2019-CT(R), dt. 10.05.2019)]

¹³⁸¹[Substituted vide G.O.Ms No. 79, Rev (CT-II) Dept., dt. 16.07.2019, (Nft No. 10/2019-CT(R), dt. 10.05.2019)]

FORM

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: -

1. I/We_____ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under forward charge in accordance with section 9(1) of the CGST Act, 2017 and to comply with all the provisions of the CGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till [the start of the financial year for which I exercise option to revert under reverse charge mechanism by filing Annexure VI on or before the due date]¹³⁸².

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

Note: [The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year]¹³⁸³. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.]¹³⁸⁴

¹³⁸²[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 6/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023. Earlier words read as 'end of the financial year for which it is exercised.']

¹³⁸³[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 6/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023. Earlier words read as 'The last date for exercising the above option for any financial year is the 15th March of the preceding financial year.']

¹³⁸⁴[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

FORM

Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: -

1. I/We_____ (name of Person), authorized representative of M/s..... had exercised option to pay GST on the services of GTA in relation to transportation of goods supplied by us during, the financial year.....under forward charge by filing Annexure V on
2. I hereby declare that I want to revert to reverse charge mechanism for Financial Year.....;
3. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorized representative:

Name Authorized Signatory :

Full Address of GTA:

(Dated Acknowledgment of jurisdictional GST Authority)

Note: The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.]¹³⁸⁵

Annexure: Scheme of Classification of Services

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
1	Chapter 99		All Services
2	Section 5		Construction Services
3	Heading 9954		Construction services
4	Group 99541		Construction services of buildings
5		995411	Construction services of single dwelling or multi dwelling or multi-storied residential buildings
6		995412	Construction services of other residential buildings such as old age homes, homeless shelters, hostels and the like
7		995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
8		995414	Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings
9		995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings
10		995416	Construction services of other buildings nowhere else classified
11		995419	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above
12	Group 99542		General construction services of civil engineering works
13		995421	General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels
14		995422	General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks
15		995423	General construction services of long-distance underground/ overland/ submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works
16		995424	General construction services of local water and sewage pipelines, electricity and communication cables and related works
17		995425	General construction services of mines and industrial plants
18		995426	General Construction services of Power Plants and its related infrastructure
19		995427	General construction services of outdoor sport and recreation facilities
20		995428	General construction services of other civil engineering works nowhere else classified
21		995429	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above

22	Group 99543		Site preparation services
23		995431	Demolition services
24		995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling and boring and core extraction, digging of trenches
25		995433	Excavating and earthmoving services
26		995434	Water well drilling services and septic system installation services
27		995435	Other site preparation services nowhere else classified
28		995439	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
29	Group 99544		Assembly and erection of prefabricated constructions
30		995441	Installation, assembly and erection services of prefabricated buildings
31		995442	Installation, assembly and erection services of other prefabricated structures and constructions
32		995443	Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like)
33		995444	Other assembly and erection services nowhere else classified
34		995449	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
35	Group 99545		Special trade construction services
36		995451	Pile driving and foundation services
37		995452	Building framing and roof framing services
38		995453	Roofing and waterproofing services
39		995454	Concrete services
40		995455	Structural steel erection services
41		995456	Masonry services
42		995457	Scaffolding services
43		995458	Other special trade construction services nowhere else classified
44		995459	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
45	Group 99546		Installation services
46		995461	Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services
47		995462	Water plumbing and drain laying services
48		995463	Heating, ventilation and air conditioning equipment installation services
49		995464	Gas fitting installation services
50		995465	Insulation services
51		995466	Lift and escalator installation services
52		995468	Other installation services nowhere else classified
53		995469	Services involving repair, alterations, additions, replacements, maintenance of the installations covered above
54	Group 99547		Building completion and finishing services
55		995471	Glazing services
56		995472	Plastering services
57		995473	Painting services
58		995474	Floor and wall tiling services
59		995475	Other floor laying, wall covering and wall papering services
60		995476	Joinery and carpentry services
61		995477	Fencing and railing services

62		995478	Other building completion and finishing services nowhere else classified
63		995479	Services involving repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above
64	Section 6		Distributive Trade Services ; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services
65	Heading 9961		Services in wholesale trade
66	Group 99611		
67		996111	Services provided for a fee or commission or on contract basis on wholesale trade
68	Heading 9962		Services in retail trade
69	Group 99621		
70		996211	Services provided for a fee or commission or on contract basis on retail trade
71	Heading 9963		Accommodation, food and beverage services
72	Group 99631		Accommodation services
73		996311	Room or unit accommodation services provided by Hotels, Inn, Guest House, Club and the like
74		996312	Camp site services
75		996313	Recreational and vacation camp services
76	Group 99632		Other accommodation services
77		996321	Room or unit accommodation services for students in student residences
78		996322	Room or unit accommodation services provided by Hostels, Camps, Paying Guest and the like
79		996329	Other room or unit accommodation services nowhere else classified
80	Group 99633		Food, edible preparations, alcoholic and non-alcoholic beverages serving services
81		996331	Services provided by restaurants, cafes and similar eating facilities including takeaway services, room services and door delivery of food
82		996332	Services provided by Hotels, Inn, Guest House, Club and the like including room services, takeaway services and door delivery of food
83		996333	Services provided in canteen and other similar establishments
84		996334	Catering Services in exhibition halls, events, marriage halls and other outdoor/indoor functions
85		996335	Catering services in trains, flights and the like
86		996336	Preparation or supply services of food, edible preparations, alcoholic and non-alcoholic beverages to airlines and other transportation operators
87		996337	Other contract food services
88		996339	Other food, edible preparations, alcoholic and non-alcoholic beverages serving services nowhere else classified
89	Heading 9964		Passenger transport services
90	Group 99641		Local transport and sightseeing transportation services of passengers
91		996411	Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles
92		996412	Taxi services including radio taxi and other similar services
93		996413	Non-scheduled local bus and coach charter services
94		996414	Other land transportation services of passengers
95		996415	Local water transport services of passengers by

			ferries, cruises and the like
96		996416	Sightseeing transportation services by rail, land, water and air
97		996419	Other local transportation services of passengers nowhere else classified
98	Group 99642		Long-distance transport services of passengers
99		996421	Long-distance transport services of passengers through rail network by railways, metro and the like
100		996422	Long-distance transport services of passengers through road by bus, car, non-scheduled long distance bus and coach services, stage carriage and the like
101		996423	Taxi services including radio taxi and other similar services
102		996424	Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships and the like
103		996425	Domestic/ international scheduled air transport services of passengers
104		996426	Domestic/ international non-scheduled air transport services of passengers
105		996427	Space transport services of passengers
106		996429	Other long-distance transportation services of passengers nowhere else classified
107	Heading 9965		Goods Transport Services
108	Group 99651		Land transport services of Goods
109		996511	Road transport services of Goods including letters, parcels, live animals, household and office furniture, containers and the like by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles
110		996512	Railway transport services of Goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like
111		996513	Transport services of petroleum and natural gas, water, sewerage and other goods via pipeline
112		996519	Other land transport services of goods nowhere else classified
113	Group 99652		Water transport services of goods
114		996521	Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships and the like
115		996522	Inland water transport services of goods by refrigerator vessels, tankers and other vessels
116	Group 99653		Air and space transport services of goods
117		996531	Air transport services of letters and parcels and other goods
118		996532	Space transport services of freight
[118a]	Group 99654		Multimodal Transport of goods from a place in India to another place in India] ¹³⁸⁶
[118b]		996541	Multimodal Transport of goods from a place in India to another place in India.] ¹³⁸⁷
119	Heading 9966		Rental services of transport vehicles [with] ¹³⁸⁸ operators
120	Group 99660		Rental services of transport vehicles [with] ¹³⁸⁹ operators

¹³⁸⁶ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 06/2021-CT (R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹³⁸⁷ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 06/2021-CT (R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹³⁸⁸ [Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹³⁸⁹ [Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt.

121		996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles [with] ¹³⁹⁰ operator
122		996602	Rental services of water vessels including passenger vessels, freight vessels and the like [with] ¹³⁹¹ operator
123		996603	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like [with] ¹³⁹² operator
124		996609	Rental services of other transport vehicles nowhere else classified [with] ¹³⁹³ operator
125	Heading 9967		Supporting services in transport
126	Group 99671		Cargo handling services
127		996711	Container handling services
128		996712	Customs house agent services
129		996713	Clearing and forwarding services
130		996719	Other cargo and baggage handling services
131	Group 99672		Storage and warehousing services
132		996721	Refrigerated storage services
133		996722	Bulk liquid or gas storage services
134		996729	Other storage and warehousing services
135	Group 99673		Supporting services for railway transport
136		996731	Railway pushing or towing services
137		996739	Other supporting services for railway transport nowhere else classified
138	Group 99674		Supporting services for road transport
139		996741	Bus station services
140		996742	Operation services of national highways, state highways, expressways, roads and streets; bridges and tunnel operation services
141		996743	Parking lot services
142		996744	Towing services for commercial and private vehicles
143		996749	Other supporting services for road transport nowhere else classified
144	Group 99675		Supporting services for water transport (coastal, transoceanic and inland waterways)
145		996751	Port and waterway operation services (excluding cargo handling) such as operation services of ports, docks, light houses, light ships and the like
146		996752	Pilotage and berthing services
147		996753	Vessel salvage and refloating services
148		996759	Other supporting services for water transport nowhere else classified
149	Group 99676		Supporting services for air or space transport
150		996761	Airport operation services (excluding cargo handling)
151		996762	Air traffic control services
152		996763	Other supporting services for air transport
153		996764	Supporting services for space transport
154	Group 99679		Other supporting transport services
155		996791	Goods transport agency services for road transport

30.09.2019), w.e.f. 01.10.2019]

¹³⁹⁰[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

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156		996792	Goods transport agency services for other modes of transport
157		996793	Other goods transport services
158		996799	Other supporting transport services nowhere else classified
159	Heading 9968		Postal and courier services
160	Group 99681		Postal and courier services
161		996811	Postal services including post office counter services, mail box rental services
162		996812	Courier services
163		996813	Local delivery services
164		996819	Other Delivery Services nowhere else classified
165	Heading 9969		Electricity, gas, water and other distribution services
166	Group 99691		Electricity and gas distribution services
167		996911	Electricity transmission services
168		996912	Electricity distribution services
169		996913	Gas distribution services
170	Group 99692		Water distribution and other services
171		996921	Water distribution services
172		996922	Services involving distribution of steam, hot water and air conditioning supply and the like
173		996929	Other similar services
174	Section 7		Financial and related services; real estate services; and rental and leasing services
175	Heading 9971		Financial and related services
176	Group 99711		Financial services (except investment banking, insurance services and pension services)
177		997111	Central banking services
178		997112	Deposit services
179		997113	Credit-granting services including stand-by commitment, guarantees and securities
180		997114	Financial leasing services
181		997119	Other financial services (except investment banking, insurance services and pension services)
182	Group 99712		Investment banking services
183		997120	Investment banking services
184	Group 99713		Insurance and pension services (excluding reinsurance services)
185		997131	pension services
186		997132	Life insurance services (excluding reinsurance services)
187		997133	Accident and health insurance services
188		997134	Motor vehicle insurance services
189		997135	Marine, aviation, and other transport insurance services
190		997136	Freight insurance services and travel insurance services
191		997137	Other property insurance services
192		997139	Other non-life insurance services (excluding reinsurance services)
193	Group 99714		Reinsurance services
194		997141	Life reinsurance services
195		997142	Accident and health reinsurance services
196		997143	Motor vehicle reinsurance services
197		997144	Marine, aviation and other transport reinsurance services
198		997145	Freight reinsurance services
199		997146	Other property reinsurance services
200		997149	Other non-life reinsurance services
201	Group 99715		Services auxiliary to financial services (other than to insurance and pensions)

202		997151	Services related to investment banking such as mergers and acquisition services, corporate finance and venture capital services
203		997152	Brokerage and related securities and commodities services including commodity exchange services
204		997153	Portfolio management services except pension funds
205		997154	Trust and custody services
206		997155	Services related to the administration of financial markets
207		997156	Financial consultancy services
208		997157	Foreign exchange services
209		997158	Financial transactions processing and clearing house services
210		997159	Other services auxiliary to financial services
211	Group 99716		Services auxiliary to insurance and pensions
212		997161	Services auxiliary to insurance and pensions
213		997162	Insurance claims adjustment services
214		997163	Actuarial services
215		997164	Pension fund management services
216		997169	Other services auxiliary to insurance and pensions
217	Group 99717		Services of holding financial assets
218		997171	Services of holding equity of subsidiary companies
219		997172	Services of holding securities and other assets of trusts and funds and similar financial entities
220	Heading 9972		Real estate services
221	Group 99721		Real estate services involving owned or leased property
222		997211	Rental or leasing services involving own or leased residential property
223		997212	Rental or leasing services involving own or leased non-residential property
224		997213	Trade services of buildings
225		997214	Trade services of time-share properties
226		997215	Trade services of vacant and subdivided land
227	Group 99722		Real estate services on a fee or commission basis or on contract basis
228		997221	Property management services on a fee or commission basis or on contract basis
229		997222	Building sales on a fee or commission basis or on contract basis
230		997223	Land sales on a fee or commission basis or on contract basis
231		997224	Real estate appraisal services on a fee or commission basis or on contract basis
232	Heading 9973		Leasing or rental services [without]¹³⁹⁴ operator
233	Group 99731		Leasing or rental services concerning machinery and equipment [without]¹³⁹⁵ operator
234		997311	Leasing or rental services concerning transport equipments including containers, [without] ¹³⁹⁶ operator
235		997312	Leasing or rental services concerning agricultural machinery and equipment [without] ¹³⁹⁷ operator
236		997313	Leasing or rental services concerning construction machinery and equipment [without] ¹³⁹⁸ operator

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237		997314	Leasing or rental services concerning office machinery and equipment (except computers) [without] ¹³⁹⁹ operator
238		997315	Leasing or rental services concerning computers [without] ¹⁴⁰⁰ operators
239		997316	Leasing or rental services concerning telecommunications equipment [without] ¹⁴⁰¹ operator
240		997319	Leasing or rental services concerning other machinery and equipments [without] ¹⁴⁰² operator
241	Group 99732		Leasing or rental services concerning other goods
242		997321	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (home entertainment equipment)
243		997322	Leasing or rental services concerning video tapes and disks (home entertainment equipment)
244		997323	Leasing or rental services concerning furniture and other household appliances
245		997324	Leasing or rental services concerning pleasure and leisure equipment
246		997325	Leasing or rental services concerning household linen
247		997326	Leasing or rental services concerning textiles, clothing and footwear
248		997327	Leasing or rental services concerning do-it-yourself machinery and equipment
249		997329	Leasing or rental services concerning other goods
250	Group 99733		Licensing services for the right to use intellectual property and similar products
251		997331	Licensing services for the right to use computer software and databases
252		997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme and the like
253		997333	Licensing services for the right to reproduce original art works
254		997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals
255		997335	Licensing services for the right to use research and development products
256		997336	Licensing services for the right to use trademarks and franchises
257		997337	Licensing services for the right to use minerals including its exploration and evaluation
258		997338	Licensing services for right to use other natural resources including telecommunication spectrum
259		997339	Licensing services for the right to use other intellectual property products and other resources nowhere else classified
260	Section 8		Business and Production Services
261	Heading 9981		Research and development services
262	Group 99811		Research and experimental development services in natural sciences and engineering
263		998111	Research and experimental development services in natural sciences
264		998112	Research and experimental development services in engineering and technology
265		998113	Research and experimental development services in medical sciences and pharmacy

¹³⁹⁹[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

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266		998114	Research and experimental development services in agricultural sciences
267	Group 99812		Research and experimental development services in social sciences and humanities
268		998121	Research and experimental development services in social sciences
269		998122	Research and experimental development services in humanities
270	Group 99813		Interdisciplinary research services
271		998130	Interdisciplinary research and experimental development services
272	Group 99814		Research and development originals
273		998141	Research and development originals in pharmaceuticals
274		998142	Research and development originals in agriculture
275		998143	Research and development originals in biotechnology
276		998144	Research and development originals in computer related sciences
277		998145	Research and development originals in other fields nowhere else classified
278	Heading 9982		Legal and accounting services
279	Group 99821		Legal services
280		998211	Legal advisory and representation services concerning criminal law
281		998212	Legal advisory and representation services concerning other fields of law
282		998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights
283		998214	Legal documentation and certification services concerning other documents
284		998215	Arbitration and conciliation services
285		998216	Other legal services nowhere else classified
286	Group 99822		Accounting, auditing and bookkeeping services
287		998221	Financial auditing services
288		998222	Accounting and bookkeeping services
289		998223	Payroll services
290		998224	Other similar services nowhere else classified
291	Group 99823		Tax consultancy and preparation services
292		998231	Corporate tax consulting and preparation services
293		998232	Individual tax preparation and planning services
294	Group 99824		Insolvency and receivership services
295		998240	Insolvency and receivership services
296	Heading 9983		Other professional, technical and business services
297	Group 99831		Management consulting and management services; information technology services
298		998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management
299		998312	Business consulting services including public relations services
300		998313	Information technology consulting and support services
301		998314	Information technology design and development services
302		998315	Hosting and information technology infrastructure provisioning services
303		998316	Information technology infrastructure and network management services
304		998319	Other information technology services nowhere else classified
305	Group		Architectural services, urban and land

	99832		planning and landscape architectural services
306		998321	Architectural advisory services
307		998322	Architectural services for residential building projects
308		998323	Architectural services for non-residential building projects
309		998324	Historical restoration architectural services
310		998325	Urban planning services
311		998326	Rural land planning services
312		998327	Project site master planning services
313		998328	Landscape architectural services and advisory services
314	Group 99833		Engineering services
315		998331	Engineering advisory services
316		998332	Engineering services for building projects
317		998333	Engineering services for industrial and manufacturing projects
318		998334	Engineering services for transportation projects
319		998335	Engineering services for power projects
320		998336	Engineering services for telecommunications and broadcasting projects
321		998337	Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects
322		998338	Engineering services for other projects nowhere else classified
323		998339	Project management services for construction projects
324	Group 99834		Scientific and other technical services
325		998341	Geological and geophysical consulting services
326		998342	Subsurface surveying services
327		998343	Mineral exploration and evaluation
328		998344	Surface surveying and map-making services
329		998345	Weather forecasting and meteorological services
330		998346	Technical testing and analysis services
331		998347	Certification of ships, aircraft, dams, and the like
332		998348	Certification and authentication of works of art
333		998349	Other technical and scientific services nowhere else classified
334	Group 99835		Veterinary services
335		998351	Veterinary services for pet animals
336		998352	Veterinary services for livestock
337		998359	Other veterinary services nowhere else classified
338	Group 99836		Advertising services and provision of advertising space or time
339		998361	Advertising Services
340		998362	Purchase or sale of advertising space or time, on commission
341		998363	Sale of advertising space in print media (except on commission)
342		998364	Sale of television and radio advertising time
343		998365	Sale of internet advertising space
344		998366	Sale of other advertising space or time (except on commission)
345	Group 99837		Market research and public opinion polling services
346		998371	Market research services
347		998372	Public opinion polling services
348	Group 99838		Photography and videography and their processing services
349		998381	Portrait photography services
350		998382	Advertising and related photography services
351		998383	Event photography and event videography services
352		998384	Specialty photography services
353		998385	Restoration and retouching services of photography
354		998386	Photographic and videographic processing

			services
355		998387	Other photography and videography and their processing services nowhere else classified
356	Group 99839		Other professional, technical and business services
357		998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services
358		998392	Design originals
359		998393	Scientific and technical consulting services
360		998394	Original compilations of facts or information
361		998395	Translation and interpretation services
362		998396	Trademarks and franchises
363		998397	Sponsorship services and brand promotion services
364		998399	Other professional, technical and business services nowhere else classified
365	Heading 9984		Telecommunications, broadcasting and information supply services
366	Group 99841		Telephony and other telecommunications services
367		998411	Carrier services
368		998412	Fixed telephony services
369		998413	Mobile telecommunications services
370		998414	Private network services
371		998415	Data transmission services
372		998419	Other telecommunications services including fax services, telex services nowhere else classified
373	Group 99842		Internet telecommunications services
374		998421	Internet backbone services
375		998422	Internet access services in wired and wireless mode
376		998423	Fax, telephony over the internet
377		998424	Audio conferencing and video conferencing over the internet
378		998429	Other internet telecommunications services nowhere else classified
379	Group 99843		On-line content services
380		998431	On-line text based information such as online books, newspapers, periodicals, directories and the like
381		998432	On-line audio content
382		998433	On-line video content
383		998434	Software downloads
384		998439	Other on-line contents nowhere else classified
385	Group 99844		News agency services
386		998441	News agency services to newspapers and periodicals
387		998442	Services of independent journalists and press photographers
388		998443	News agency services to audiovisual media
389	Group 99845		Library and archive services
390		998451	Library services
391		998452	Operation services of public archives including digital archives
392		998453	Operation services of historical archives including digital archives
393	Group 99846		Broadcasting, programming and programme distribution services
394		998461	Radio broadcast originals
395		998462	Television broadcast originals
396		998463	Radio channel programmes
397		998464	Television channel programmes
398		998465	Broadcasting services
399		998466	Home programme distribution services
400	Heading 9985		Support services

401	Group 99851		Employment services including personnel search, referral service and labour supply service
402		998511	Executive or retained personnel search services
403		998512	Permanent placement services, other than executive search services
404		998513	Contract staffing services
405		998514	Temporary staffing services
406		998515	Long-term staffing (pay rolling) services
407		998516	Temporary staffing-to-permanent placement services
408		998517	Co-employment staffing services
409		998519	Other employment and labour supply services nowhere else classified
410	Group 99852		Investigation and security services
411		998521	Investigation services
412		998522	Security consulting services
413		998523	Security systems services
414		998524	Armoured car services
415		998525	Guard services
416		998526	Training of guard dogs
417		998527	Polygraph services
418		998528	Fingerprinting services
419		998529	Other security services nowhere else classified
420	Group 99853		Cleaning services
421		998531	Disinfecting and exterminating services
422		998532	Window cleaning services
423		998533	General cleaning services
424		998534	Specialised cleaning services for reservoirs and tanks
425		998535	Sterilisation of objects or premises (operating rooms)
426		998536	Furnace and chimney cleaning services
427		998537	Exterior cleaning of buildings of all types
428		998538	Cleaning of transportation equipment
429		998539	Other cleaning services nowhere else classified
430	Group 99854		Packaging services
431		998540	Packaging services of goods for others
432		998541	Parcel packing and gift wrapping
433		998542	Coin and currency packing services
434		998549	Other packaging services nowhere else classified
435	Group 99855		Travel arrangement, tour operator and related services
436		998551	Reservation services for transportation
437		998552	Reservation services for accommodation, cruises and package tours
438		998553	Reservation services for convention centres, congress centres and exhibition halls
439		998554	Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services
440		998555	Tour operator services
441		998556	Tourist guide services
442		998557	Tourism promotion and visitor information services
443		998559	Other travel arrangement and related services nowhere else classified
444	Group 99859		Other support services
445		998591	Credit reporting and rating services
446		998592	Collection agency services
447		998593	Telephone-based support services
448		998594	Combined office administrative services
449		998595	Specialised office support services such as duplicating services, mailing services, document preparation and the like

450		998596	Events, exhibitions, conventions and trade shows organisation and assistance services
451		998597	Landscape care and maintenance services
452		998598	Other information services nowhere else classified
453		998599	Other support services nowhere else classified
454	Heading 9986		Support services to agriculture, hunting, forestry, fishing, mining and utilities
455	Group 99861		Support services to agriculture, hunting, forestry and fishing
456		998611	Support services to crop production
457		998612	Animal husbandry services
458		998613	Support services to hunting
459		998614	Support services to forestry and logging
460		998615	Support services to fishing
461		998619	Other support services to agriculture, hunting, forestry and fishing
462	Group 99862		Support services to mining
463		998621	Support services to oil and gas extraction
464		998622	Support services to other mining nowhere else classified
465	Group 99863		Support services to electricity, gas and water distribution
466		998631	Support services to electricity transmission and distribution
467		998632	Support services to gas distribution
468		998633	Support services to water distribution
469		998634	Support services to distribution services of steam, hot water and air-conditioning supply
470	Heading 9987		Maintenance, repair and installation (except construction) services
471	Group 99871		Maintenance and repair services of fabricated metal products, machinery and equipment
472		998711	Maintenance and repair services of fabricated metal products, except machinery and equipment
473		998712	Maintenance and repair services of office and accounting machinery
474		998713	Maintenance and repair services of computers and peripheral equipment
475		998714	Maintenance and repair services of transport machinery and equipment
476		998715	Maintenance and repair services of electrical household appliances
477		998716	Maintenance and repair services of telecommunication equipments and apparatus
478		998717	Maintenance and repair services of commercial and industrial machinery
479		998718	Maintenance and repair services of elevators and escalators
480		998719	Maintenance and repair services of other machinery and equipments
481	Group 99872		Repair services of other goods
482		998721	Repair services of footwear and leather goods
483		998722	Repair services of watches, clocks and jewellery
484		998723	Repair services of garments and household textiles
485		998724	Repair services of furniture
486		998725	Repair services of bicycles
487		998726	Maintenance and repair services of musical instruments
488		998727	Repair services for photographic equipment and cameras
489		998729	Maintenance and repair services of other goods nowhere else classified
490	Group 99873		Installation services (other than construction)
491		998731	Installation services of fabricated metal products, except machinery and equipment

492		998732	Installation services of industrial, manufacturing and service industry machinery and equipment
493		998733	Installation services of office and accounting machinery and computers
494		998734	Installation services of radio, television and communications equipment and apparatus
495		998735	Installation services of professional medical machinery and equipment, and precision and optical instruments
496		998736	Installation services of electrical machinery and apparatus nowhere else classified
497		998739	Installation services of other goods nowhere else classified
498	Heading 9988		Manufacturing services on physical inputs (goods) owned by others
499	Group 99881		Food, beverage and tobacco manufacturing services
500		998811	Meat processing services
501		998812	Fish processing services
502		998813	Fruit and vegetables processing services
503		998814	Vegetable and animal oil and fat manufacturing services
504		998815	Dairy product manufacturing services
505		998816	Other food product manufacturing services
506		998817	Prepared animal feeds manufacturing services
507		998818	Beverage manufacturing services
508		998819	Tobacco manufacturing services nowhere else classified
509	Group 99882		Textile, wearing apparel and leather manufacturing services
510		998821	Textile manufacturing services
511		998822	Wearing apparel manufacturing services
512		998823	Leather and leather product manufacturing services
513	Group 99883		Wood and paper manufacturing services
514		998831	Wood and wood product manufacturing services
515		998832	Paper and paper product manufacturing services
516	Group 99884		Petroleum, chemical and pharmaceutical product manufacturing services
517		998841	Coke and refined petroleum product manufacturing services
518		998842	Chemical product manufacturing services
519		998843	Pharmaceutical product manufacturing services
520	Group 99885		Rubber, plastic and other non-metallic mineral product manufacturing service
521		998851	Rubber and plastic product manufacturing services
522		998852	Plastic product manufacturing services
523		998853	Other non-metallic mineral product manufacturing services
524	Group 99886		Basic metal manufacturing services
525		998860	Basic metal manufacturing services
526	Group 99887		Fabricated metal product, machinery and equipment manufacturing services
527		998871	Structural metal product, tank, reservoir and steam generator manufacturing services
528		998872	Weapon and ammunition manufacturing services
529		998873	Other fabricated metal product manufacturing and metal treatment services
530		998874	Computer, electronic and optical product manufacturing services
531		998875	Electrical equipment manufacturing services
532		998876	General-purpose machinery manufacturing services nowhere else classified
533		998877	Special-purpose machinery manufacturing services
534	Group 99888		Transport equipment manufacturing services

535		998881	Motor vehicle and trailer manufacturing services
536		998882	Other transport equipment manufacturing services
537	Group 99889		Other manufacturing services
538		998891	Furniture manufacturing services
539		998892	Jewellery manufacturing services
540		998893	Imitation jewellery manufacturing services
541		998894	Musical instrument manufacturing services
542		998895	Sports goods manufacturing services
543		998896	Game and toy manufacturing services
544		998897	Medical and dental instrument and supply manufacturing services
545		998898	Other manufacturing services nowhere else classified
546	Heading 9989		Other manufacturing services; publishing, printing and reproduction services; materials recovery services
547	Group 99891		Publishing, printing and reproduction services
548		998911	Publishing, on a fee or contract basis
549		998912	Printing and reproduction services of recorded media, on a fee or contract basis
550	Group 99892		Moulding, pressing, stamping, extruding and similar plastic manufacturing services
551		998920	Moulding, pressing, stamping, extruding and similar plastic manufacturing services
552	Group 99893		Casting, forging, stamping and similar metal manufacturing services
553		998931	Iron and steel casting services
554		998932	Non-ferrous metal casting services
555		998933	Metal forging, pressing, stamping, roll forming and powder metallurgy services
556	Group 99894		Materials recovery (recycling) services, on a fee or contract basis
557		998941	Metal waste and scrap recovery (recycling) services, on a fee or contract basis
558		998942	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis
559	Section 9		Community, social and personal services and other miscellaneous services
560	Heading 9991		Public administration and other services provided to the community as a whole; compulsory social security services
561	Group 99911		Administrative services of the government
562		999111	Overall Government public services
563		999112	Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service
564		999113	Public administrative services related to the more efficient operation of business
565		999119	Other administrative services of the government nowhere else classified
566	Group 99912		Public administrative services provided to the community as a whole
567		999121	Public administrative services related to External Affairs, Diplomatic and Consular services abroad
568		999122	Services related to foreign economic aid
569		999123	Services related to foreign military aid
570		999124	Military defence services
571		999125	Civil defence services
572		999126	Police and fire protection services
573		999127	Public administrative services related to law courts
574		999128	Administrative services related to the detention or rehabilitation of criminals
575		999129	Public administrative services related to other

			public order and safety affairs nowhere else classified
576	Group 99913		Administrative services related to compulsory social security schemes
577		999131	Administrative services related to sickness, maternity or temporary disablement benefit schemes
578		999132	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees
579		999133	Administrative services related to unemployment compensation benefit schemes
580		999134	Administrative services related to family and child allowance programmes
581	Heading 9992		Education services
582	Group 99921		Pre-primary education services
583		999210	Pre-primary education services
584	Group 99922		Primary education services
585		999220	Primary education services
586	Group 99923		Secondary Education Services
587		999231	Secondary education services, general
588		999232	Secondary education services, technical and vocational
589	Group 99924		Higher education services
590		999241	Higher education services, general
591		999242	Higher education services, technical
592		999243	Higher education services, vocational
593		999249	Other higher education services
594	Group 99925		Specialised education services
595		999259	Specialised education services
596	Group 99929		Other education and training services and educational support services
597		999291	Cultural education services
598		999292	Sports and recreation education services
599		999293	Commercial training and coaching services
600		999294	Other education and training services nowhere else classified
601		999295	services involving conduct of examination for admission to educational institutions
602		999299	Other educational support services
603	Heading 9993		Human health and social care services
604	Group 99931		Human health services
605		999311	Inpatient services
606		999312	Medical and dental services
607		999313	Childbirth and related services
608		999314	Nursing and physiotherapeutic services
609		999315	Ambulance services
610		999316	Medical laboratory and diagnostic-imaging services
611		999317	Blood, sperm and organ bank services
612		999319	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture and the like
613	Group 99932		Residential care services for the elderly and disabled
614		999321	Residential health-care services other than by hospitals
615		999322	Residential care services for the elderly and persons with disabilities
616	Group 99933		Other social services with accommodation

617		999331	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse
618		999332	Other social services with accommodation for children
619		999333	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse
620		999334	Other social services with accommodation for adults
621	Group 99934		Social services without accommodation for the elderly and disabled
622		999341	Vocational rehabilitation services
623		999349	Other social services without accommodation for the elderly and disabled nowhere else classified
624	Group 99935		Other social services without accommodation
625		999351	Child day-care services
626		999352	Guidance and counseling services nowhere else classified related to children
627		999353	Welfare services without accommodation
628		999359	Other social services without accommodation nowhere else classified
629	Heading 9994		Sewage and waste collection, treatment and disposal and other environmental protection services
630	Group 99941		Sewerage, sewage treatment and septic tank cleaning services
631		999411	Sewerage and sewage treatment services
632		999412	Septic tank emptying and cleaning services
633	Group 99942		Waste collection services
634		999421	Collection services of hazardous waste
635		999422	Collection services of non-hazardous recyclable materials
636		999423	General waste collection services, residential
637		999424	General waste collection services, other nowhere else classified
638	Group 99943		Waste treatment and disposal services
639		999431	Waste preparation, consolidation and storage services
640		999432	Hazardous waste treatment and disposal services
641		999433	Non-hazardous waste treatment and disposal services
642	Group 99944		Remediation services
643		999441	Site remediation and clean-up services
644		999442	Containment, control and monitoring services and other site remediation services
645		999443	Building remediation services
646		999449	Other remediation services nowhere else classified
647	Group 99945		Sanitation and similar services
648		999451	Sweeping and snow removal services
649		999459	Other sanitation services nowhere else classified
650	Group 99949		Others
651		999490	Other environmental protection services nowhere else classified
652	Heading 9995		Services of membership organisations
653	Group 99951		Services furnished by business, employers and professional organisations Services
654		999511	Services furnished by business and employers organisations
655		999512	Services furnished by professional organisations
656	Group 99952		Services furnished by trade unions
657		999520	Services furnished by trade unions
658	Group 99959		Services furnished by other membership organisations
659		999591	Religious services

660		999592	Services furnished by political organisations
661		999593	Services furnished by human rights organisations
662		999594	Cultural and recreational associations
663		999595	Services furnished by environmental advocacy groups
664		999596	Services provided by youth associations
665		999597	Other civic and social organisations
666		999598	Home owners associations
667		999599	Services provided by other membership organisations nowhere else classified
668	Heading 9996		Recreational, cultural and sporting services
669	Group 99961		Audiovisual and related services
670		999611	Sound recording services
671		999612	Motion picture, videotape, television and radio programme production services
672		999613	Audiovisual post-production services
673		999614	Motion picture, videotape and television programme distribution services
674		999615	Motion picture projection services
675	Group 99962		Performing arts and other live entertainment event presentation and promotion services
676		999621	Performing arts event promotion and organisation services
677		999622	Performing arts event production and presentation services
678		999623	Performing arts facility operation services
679		999629	Other performing arts and live entertainment services nowhere else classified
680	Group 99963		Services of performing and other artists
681		999631	Services of performing artists including actors, readers, musicians, singers, dancers, television personalities, independent models and the like
682		999632	Services of authors, composers, sculptors and other artists, except performing artists
683		999633	Original works of authors, composers and other artists except performing artists, painters and sculptors
684	Group 99964		Museum and preservation services
685		999641	Museum and preservation services of historical sites and buildings
686		999642	Botanical, zoological and nature reserve services
687	Group 99965		Sports and recreational sports services
688		999651	Sports and recreational sports event promotion and organisation services
689		999652	Sports and recreational sports facility operation services
690		999659	Other sports and recreational sports services nowhere else classified
691	Group 99966		Services of athletes and related support services
692		999661	Services of athletes
693		999662	Support services related to sports and recreation
694	Group 99969		Other amusement and recreational services
695		999691	Amusement park and similar attraction services
696		999692	Gambling and betting services including similar online services
697		999693	Coin-operated amusement machine services
698		999694	Lottery services
699		999699	Other recreation and amusement services nowhere else classified
700	Heading 9997		Other services

701	Group 99971		Washing, cleaning and dyeing services
702		999711	Coin-operated laundry services
703		999712	Dry-cleaning services (including fur product cleaning services)
704		999713	Other textile cleaning services
705		999714	Pressing services
706		999715	Dyeing and colouring services
707		999719	Other washing, cleaning and dyeing services nowhere else classified
708	Group 99972		Beauty and physical well-being services
709		999721	Hairdressing and barbers services
710		999722	Cosmetic treatment (including cosmetic or plastic surgery), manicuring and pedicuring services
711		999723	Physical well-being services including health club and fitness centre
712		999729	Other beauty treatment services nowhere else classified
713	Group 99973		Funeral, cremation and undertaking services
714		999731	Cemeteries and cremation services
715		999732	Undertaking services
716	Group 99979		Other miscellaneous services
717		999791	Services involving commercial use or exploitation of any event
718		999792	Agreeing to do an act
719		999793	Agreeing to refrain from doing an act
720		999794	Agreeing to tolerate an act
721		999795	Conduct of religious ceremonies or rituals by persons
722		999799	Other services nowhere else classified
723	Heading 9998		Domestic services
724	Group 99980		Domestic services
725		999800	Domestic services both part time and full time
726	Heading 9999		Services provided by extraterritorial organisations and bodies
727	Group 99990		Services provided by extraterritorial organisations and bodies
728		999900	Services provided by extraterritorial organisations and bodies

Notification No. 12/2017- State Tax (Rate)

In exercise of the powers conferred by, [sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148]¹⁴⁰³, of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the State tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

Table

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	Services by an entity registered under section 12AA [or 12AB] ¹⁴⁰⁴ of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority [xxx] ¹⁴⁰⁵ by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution	Nil	Nil
[3A]	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority [xxx] ¹⁴⁰⁶ by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil] ¹⁴⁰⁷

¹⁴⁰³[Substituted the word 'sub-section (1) of section 11' vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 4/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹⁴⁰⁴[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁴⁰⁵[Omitted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022(Nft No. 16/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022. Earlier word read as: or a Governmental authority [or a Government Entity]

¹⁴⁰⁶[Omitted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022(Nft No. 16/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022. Earlier word read as: or a Governmental authority [or a Government Entity]

¹⁴⁰⁷[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

4	Chapter 99	Services by [xxx] ¹⁴⁰⁸ governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil
5	Chapter 99	Services by a [[xxx] ¹⁴⁰⁹ Governmental Authority] ¹⁴¹⁰ by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil	Nil
6	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (a) services by the Department of Posts [xxx] ¹⁴¹¹ ; (b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or any service, other than services covered under entries (a) to (c) above, provided to business entities.	Nil	Nil
7	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Telangana Goods and Services Tax Act, 2017 (23 of 2017).] ¹⁴¹² Explanation. - For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to- (a) services,- (i) by the Department of Posts [xxx] ¹⁴¹³ ; (ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers; and (b) services by way of renting of immovable property.	Nil	Nil
8	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority:	Nil	Nil

¹⁴⁰⁸[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier words read as 'Central Government, State Government, Union territory, local authority or']

¹⁴⁰⁹[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier words read as 'Central Government, State Government, Union territory, local authority or']

¹⁴¹⁰[Substituted the word 'governmental authority' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁴¹¹[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory']

¹⁴¹²[Substituted the word 'twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

¹⁴¹³[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory']

		<p>Provided that nothing contained in this entry shall apply to services-</p> <p>(i) by the Department of Posts [xxx]¹⁴¹⁴;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers.</p>		
9	Chapter 99	<p>Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees:</p> <p>Provided that nothing contained in this entry shall apply to-</p> <p>(i) services by the Department of Posts [xxx]¹⁴¹⁵;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers:</p> <p>Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>	Nil	Nil
[9A]	Chapter 99	<p>Services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.</p>	Nil	<p>Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017]¹⁴¹⁶</p>
[9AA]	Chapter 99	<p>Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India¹⁴¹⁷[whenever rescheduled].</p>	Nil	<p>Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.]¹⁴¹⁸</p>

¹⁴¹⁴[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory']

¹⁴¹⁵[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory']

¹⁴¹⁶ [Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹⁴¹⁷ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁴¹⁸ [Inserted vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

[9AB]	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.] ¹⁴¹⁹
[9B]	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil] ¹⁴²⁰
[9C]	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil] ¹⁴²¹
[9D]	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA [or 12AB] ¹⁴²² of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil] ¹⁴²³
10	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	Nil
[10A]	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use	Nil	Nil] ¹⁴²⁴
11	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil

¹⁴¹⁹ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁴²⁰ [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., dt. 22.11.2017 (Nft No. 30/2017-CT(R), dt. 22.09.2017), w.e.f. 29.09.2017]

¹⁴²¹ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁴²² [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁴²³ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁴²⁴ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

[11A]	Heading 9961 or Heading 9962	[Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin] ¹⁴²⁵	Nil	Nil] ¹⁴²⁶
[11B]	Heading 9961 or Heading 9962	[xxx] ¹⁴²⁷	Nil	Nil] ¹⁴²⁸
12	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use [except where the residential dwelling is rented to a registered person] ¹⁴²⁹ . [Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, – (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and (ii) such renting is on his own account and not that of the proprietorship concern.] ¹⁴³⁰	Nil	Nil
13	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA [or 12AB] ¹⁴³¹ of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall apply to,- (i) renting of rooms where charges are one thousand rupees or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more	Nil	Nil

¹⁴²⁵ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 47/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as 'Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin']

¹⁴²⁶ [Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹⁴²⁷ [Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 47/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as 'Service provided by Fair Price Shops to State Government by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin']

¹⁴²⁸ [Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹⁴²⁹ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'as residence']

¹⁴³⁰ [Inserted vide G.O.Ms No. 109, Rev (CT-II) Dept., dt. 24.08.2023 (Nft No. 15/2022-CT(R), dt. 30.12.2022), w.e.f. 01.01.2023]

¹⁴³¹ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

		per day; (iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.		
[14	xxx	xxx	xxx	xxx] ¹⁴³²
15	Heading 9964	Transport of passengers, with or without accompanied belongings, by – [(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;] ¹⁴³³ (b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage. ¹⁴³⁴ [Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017)]	Nil	Nil
16	Heading 9964	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding: Provided that nothing contained in this entry shall apply on or after the expiry of a period of [three years] ¹⁴³⁵ from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.	Nil	Nil
17	Heading 9964	Service of transportation of passengers, with or without accompanied belongings, by— (a) railways in a class other than— (i) first class; or (ii) an air-conditioned coach; (b) metro, monorail or tramway;	Nil	Nil

¹⁴³²[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9963 - Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having value of supply of a unit of accommodation below or equal to one thousand rupees per day or equivalent – Nil – Nil']

¹⁴³³[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;']

¹⁴³⁴[Inserted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022(Nft No. 16/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022]

¹⁴³⁵[Substituted the word 'one year' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

		(c) inland waterways; (d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (e) metered cabs or auto rickshaws (including e-rickshaws). ¹⁴³⁶ [Provided that nothing contained in item (e) above shall apply to services supplied through an electronic ommerce operator, and notified under sub-section (5) of Section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017)]		
18	Heading 9965	Services by way of transportation of goods- (a) by road except the services of— (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	Nil	Nil
19	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
[19A]	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30thday of September, [2022] ¹⁴³⁷
[19B]	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30thday of September, [2022] ¹⁴³⁸
[19C]	9965	[Satellite launch services] ¹⁴³⁹	Nil	Nil] ¹⁴⁴⁰
20	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods – (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) [xxx]¹⁴⁴¹ (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure.	Nil	Nil
21	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce; (b) [xxx]¹⁴⁴²	Nil	Nil

¹⁴³⁶[Inserted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022(Nft No. 16/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022]

¹⁴³⁷ [Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁴³⁸ [Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁴³⁹[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024, (Nft No. 7/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023. Earlier words read as ‘Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited.’]

¹⁴⁴⁰[Inserted vide G.O.Ms No. 3, Rev (CT-II) Dept., dt. 08.01.2021 (Nft No. 05/2020-CT(R), dt. 16.10.2020), w.e.f. 16.10.2020]

¹⁴⁴¹[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as ‘railway equipments or materials;’]

		<p>(c) [xxx]¹⁴⁴³ (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments.</p>		
[21A]	Heading 9965 or Heading 9967	<p>Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: -</p> <p>(a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or</p> <p>(b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any Co-operative Society established by or under any law for the time being in force; or</p> <p>(d) any body corporate established, by or under any law for the time being in force; or</p> <p>(e) any partnership firm whether registered or not under any law including association of persons;</p> <p>(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.</p>	Nil	Nil] ¹⁴⁴⁴
[21B]	Heading 9965 or Heading 9967	<p>Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, -</p> <p>(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.]</p>	9	-] ¹⁴⁴⁵
22	Heading 9966 or Heading 9973	<p>Services by way of giving on hire –</p> <p>(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or</p>	Nil	Nil

¹⁴⁴²[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;]

¹⁴⁴³[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;]

¹⁴⁴⁴[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁴⁴⁵[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

		<p>[(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or</p> <p>Explanation.- For the purposes of this entry, "Electrically operated vehicle" means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.]¹⁴⁴⁶</p> <p>(b) to a goods transport agency, a means of transportation of goods.</p> <p>[(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.]¹⁴⁴⁷</p>		
23	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil
[23 A	xxx	xxxx	xxx	xxx]^{1448]}¹⁴⁴⁹
24	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
24A	[Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.] ¹⁴⁵⁰	Nil	Nil
[24B	Heading 9967 or Heading 9985	[Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.] ¹⁴⁵¹	Nil	Nil] ¹⁴⁵²
[24C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).	Nil	Nil] ¹⁴⁵³
25	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
[26	xxx	xxx	xxx	xxx]¹⁴⁵⁴

¹⁴⁴⁶ [Inserted vide G.O.Ms No. 101, Rev (CT-II) Dept., dt. 04.09.2019 (Nft No. 13/2019-CT(R), dt. 31.07.2019), w.e.f. 01.08.2019]

¹⁴⁴⁷ [Inserted '(C)' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁴⁴⁸ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁴⁴⁹ [Omitted vide G.O.Ms No. 109, Rev (CT-II) Dept., dt. 24.08.2023 (Nft No. 15/2022-CT(R), dt. 30.12.2022), w.e.f. 01.01.2023. Earlier entry read as Heading 9967- Service by way of access to a road or a bridge on payment of annuity.]

¹⁴⁵⁰ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁴⁵¹ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.')

¹⁴⁵² [Inserted vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

¹⁴⁵³ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹⁴⁵⁴ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9971- Services by the Reserve Bank of India- Nil - Nil']

27	Heading 9971	Services by way of— (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (b) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.	Nil	Nil
[27A]	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil] ¹⁴⁵⁵
28	Heading 9971 or Heading 9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil
29	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil	Nil
[29A]	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government	Nil	Nil] ¹⁴⁵⁶
[29B]	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil] ¹⁴⁵⁷
30	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil
31	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
[31A]	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil] ¹⁴⁵⁸

¹⁴⁵⁵[Inserted '27A' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

¹⁴⁵⁶[Inserted '29A' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁴⁵⁷[Inserted '29B' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

¹⁴⁵⁸[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

[31B]	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee	Nil	Nil] ¹⁴⁵⁹
[32]	xxx	xxx	xxx	xxx] ¹⁴⁶⁰
[33]	xxx	xxxx	xxx	xxx] ¹⁴⁶¹
34	Heading 9971	Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service. Explanation. — For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.	Nil	Nil
[34A]	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) [banking companies and] ¹⁴⁶² by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.	Nil	Nil] ¹⁴⁶³
35	Heading 9971 or Heading 9991	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) [Restructured Weather Based Crop Insurance Scheme (RWCIS)] ¹⁴⁶⁴ approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) [Pradhan Mantri Fasal BimaYojana (PMFBY)]; ¹⁴⁶⁵	Nil	Nil

¹⁴⁵⁹[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁴⁶⁰[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as ‘Heading 9971- Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999). - Nil -Nil’]

¹⁴⁶¹[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as ‘Heading 9971- Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.-Nil-Nil’]

¹⁴⁶²[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

¹⁴⁶³[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁴⁶⁴[Substituted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017. The earlier item read as ‘Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme’]

¹⁴⁶⁵[Substituted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017. The earlier item read as ‘National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)’]

		<p>(k) Pilot Scheme on Seed Crop Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme;</p> <p>(n) Rashtriya Swasthya Bima Yojana;</p> <p>(o) Coconut Palm Insurance Scheme;</p> <p>(p) Pradhan Mantri Suraksha BimaYojna;</p> <p>(q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).</p> <p>(r) [Bangla Shasya Bima]¹⁴⁶⁶</p>		
36	Heading 9971 or Heading 9991	<p>Services of life insurance business provided under following schemes-</p> <p>(a) Janashree Bima Yojana;</p> <p>(b) Aam Aadmi Bima Yojana;</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of [two lakhs]¹⁴⁶⁷ rupees;</p> <p>(d) Varishtha Pension BimaYojana;</p> <p>(e) Pradhan Mantri Jeevan JyotiBimaYojana;</p> <p>(f) Pradhan Mantri Jan DhanYogana;</p> <p>(g) Pradhan Mantri Vaya Vandan Yojana JyotiBimaYojana;</p>	Nil	Nil
[36A]	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36 [or 40] ¹⁴⁶⁸	Nil	Nil] ¹⁴⁶⁹
37	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
39	Heading 9971 or Heading 9985	<p>Services by the following persons in respective capacities -</p> <p>(a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch;</p> <p>(b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or</p> <p>(c) business facilitator or a business correspondent to an insurance company in a rural area.</p>	Nil	Nil

¹⁴⁶⁶[Inserted vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

¹⁴⁶⁷[Substituted 'fifty thousand' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁴⁶⁸[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁴⁶⁹[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

[39A]	Heading 9971	<p>Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).</p> <p>Explanation.- For the purposes of this entry, the intermediary of financial services in IFSC is a person,-</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or</p> <p>(ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or</p> <p>(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or</p> <p>(iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015</p>	Nil	Nil] ¹⁴⁷⁰
40	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil
41	Heading 9972	<p>[Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having [20]¹⁴⁷¹ per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area]¹⁴⁷²</p> <p>[Explanation.- For the purpose of this exemption, the Central Government,</p>	Nil	<p>[Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:</p> <p>Provided further that the concerned department in the State shall monitor and enforce the above condition as per the order issued by the State Government in this regard:</p> <p>Provided also that in</p>

¹⁴⁷⁰[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁴⁷¹[Substituted the word '50' vide G.O.Ms No. 51, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 28/2019-CT(R), dt. 31.12.2019), w.e.f. 01.01.2020]

¹⁴⁷²[Substituted the entry vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

		State Government or Union territory shall have [20] ¹⁴⁷³ per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory] ¹⁴⁷⁴		<p>case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of State Tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:</p> <p>Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the State Tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.]¹⁴⁷⁵</p>
[41A	Heading 9972	Service by way of transfer of development rights (herein refer TDR) or Floor Space Index (FSI) (including additional FSI) on or after 1st April, 2019 for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire	Nil	Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of value of development rights, or FSI

¹⁴⁷³[Substituted the word '50' vide G.O.Ms No. 51, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 28/2019-CT(R), dt. 31.12.2019), w.e.f. 01.01.2020]

¹⁴⁷⁴[Inserted Explanation vide G.O.Ms No. 50, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 23/2018-CT(R), dt. 20.09.2018, w.e.f. 20.09.2018]

¹⁴⁷⁵[Inserted vide G.O.Ms No. 51, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 28/2019-CT(R), dt. 31.12.2019), w.e.f. 01.01.2020]

		<p>consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under: [GST payable on TDR or FSI (including additional FSI) or both for construction of the project] x (carpet area of the residential apartments in the project</p> <p>÷ Total carpet area of the residential and commercial apartments in the project)</p>	<p>(including additional FSI), or both, as is attributable to the residential apartments, which remain un- booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner –</p> <p>[GST payable on TDR or FSI (including additional FSI) or both for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project)</p> <p>Provided further that tax payable in terms of the first Proviso hereinabove shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un- booked on the date of issuance of completion certificate or first occupation The liability to pay State Tax on the said portion of the development rights or FSI, or both, calculated as above, shall arise on the date of</p>
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				completion or first occupation of the project, as the case may be, whichever is earlier] ¹⁴⁷⁶
[41B	Heading 9972	<p>Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more, on or after 01.04.2019, for Construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under:</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project).</p>	Nil	<p>Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, as is attributable to the residential apartments, which remain un-booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner -</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project);</p> <p>Provided further that the tax payable in terms of the first proviso shall not exceed 0.5 per cent.</p>

¹⁴⁷⁶[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 4/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

				<p>of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining unbooked on the date of issuance of completion certificate or first occupation.</p> <p>The liability to pay State Tax on the said proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, calculated as above, shall arise on the date of issue of completion certificate or first occupation of the project, as the case may be.]¹⁴⁷⁷</p>
42	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1 st April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil	Nil
43	[XXX	XXX	XXX	XXX] ¹⁴⁷⁸
44	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.	Nil	Nil
45	Heading 9982 or Heading 9991	Services provided by- (a) an arbitral tribunal to - (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to [such amount in the preceding	Nil	Nil

¹⁴⁷⁷ [Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 4/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹⁴⁷⁸ [Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

		<p>financial year as makes it eligible for exemption from registration under the Telangana Goods and Services Tax Act, 2017 (23 of 2017)]¹⁴⁷⁹;</p> <p>[(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity]¹⁴⁸⁰</p> <p>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <p>(i) an advocate or partnership firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or</p> <p>(iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>[(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.]¹⁴⁸¹</p> <p>(c) a senior advocate by way of legal services to-</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.</p> <p>[(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.]¹⁴⁸²</p>		
46	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
47	Heading 9983 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of-	Nil	Nil
		(a) registration required under any law for the time being in force;		
		(b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in		

¹⁴⁷⁹ [Substituted the word 'twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

¹⁴⁸⁰ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁴⁸¹ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁴⁸² [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

		force.		
[[47 A	xxx	xxx	xxx	xxx] ^{1483]} ¹⁴⁸⁴
48	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio- incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil	Nil
49	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
50	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
[51	xxx	xxx	xx	xxx] ¹⁴⁸⁵
52	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil
[52A	Heading 9985	<p>Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India:</p> <p>Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:</p> <p>Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p>	Nil	Nil] ¹⁴⁸⁶

¹⁴⁸³ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁴⁸⁴ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9983 or Heading 9991- Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators']

¹⁴⁸⁵ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9984- Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.']

¹⁴⁸⁶ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

		<p>Explanation. - "foreign tourist" means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p>Illustrations: A tour operator provides a tour operator service to a foreign tourist as follows: -</p> <p>(a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</p> <p>Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-);</p> <p>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</p> <p>Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-);</p> <p>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-</p> <p>Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).</p>		
53	Heading 9985	<p>Services by way of sponsorship of sporting events organised -</p> <p>(a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country;</p> <p>(b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;</p> <p>(c) by the Central Civil Services Cultural and Sports Board;</p> <p>(d) as part of national games, by the Indian Olympic Association; or</p> <p>(e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.</p>	Nil	Nil
[[53 A	xxx	xxx	xxx	xxx] ^{1487]} ¹⁴⁸⁸

¹⁴⁸⁷[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁴⁸⁸[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9985- Services by way of fumigation in a warehouse of agricultural produce-Nil-Nil.']

54	Heading 9986	<p>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>[[(h) xxxx]¹⁴⁸⁹]¹⁴⁹⁰</p>	Nil	Nil
55	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil
[55A]	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil] ¹⁴⁹¹
[56]	xxx	xxx	xxx	xxx]¹⁴⁹²
57	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil

¹⁴⁸⁹ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁴⁹⁰ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as '[(h) services by way of fumigation in a warehouse of agricultural produce.]'

¹⁴⁹¹ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁴⁹² [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9988- Services by way of slaughtering of animals.-Nil-Ni.']

58	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil
59	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
60	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by [xxx] ¹⁴⁹³ the Government of India, under bilateral arrangement.	Nil	Nil
61	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
[61A]	Heading 9991	Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States.	Nil	Nil] ¹⁴⁹⁴
62	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil
63	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil	Nil
64	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1 st April, 2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.	Nil	Nil
65	Heading 9991	Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in	Nil	Nil

¹⁴⁹³ [Omitted the word 'the Ministry of External Affairs' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁴⁹⁴ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

		relation to import export cargo on payment of Merchant Overtime charges.		
[65A]	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil] ¹⁴⁹⁵
[65B]	Heading 9991 or any other Heading	<p>Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders.</p> <p>Explanation.- "mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.</p>	Nil	<p>Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.]¹⁴⁹⁶</p>
66	[Heading 9992 or Heading 9963] ¹⁴⁹⁷	<p>Services provided –</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>[(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee]¹⁴⁹⁸</p>	Nil	Nil

¹⁴⁹⁵ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁴⁹⁶ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁴⁹⁷ [Substituted for the words 'Heading 9992' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

¹⁴⁹⁸ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

		<p>(b) to an educational institution, by way of,-</p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or house-keeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution; [xxxx]¹⁴⁹⁹;</p> <p>[(v) supply of online educational journals or periodicals:]¹⁵⁰⁰</p> <p>Provided that nothing contained in [sub-items (i), (ii) and (iii) of item (b)]¹⁵⁰¹ shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p> <p>[Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course.]¹⁵⁰²</p>		
67	Heading 9992	[xxx] ¹⁵⁰³	Nil	Nil
68	Heading 9992 or Heading 9996	<p>Services provided to a recognised sports body by-</p> <p>(a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body;</p> <p>(b) another recognised sports body.</p>	Nil	Nil
69	Heading	Any services provided by, _	Nil	Nil

¹⁴⁹⁹[Omitted the word 'upto higher secondary' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁵⁰⁰[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁵⁰¹[Substituted the word 'item (b)' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁵⁰²[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁵⁰³[Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019. The earlier entry read as 'Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme: - (a) two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management; (b) fellow rogramme in Management; five year integrated programme in Management)

	9992 or Heading 9983 or Heading 9991	(a) the National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation; (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development Corporation.		
70	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil
71	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil
72	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which [75% or more of the] ¹⁵⁰⁴ total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
[73]	xxx	xxx	xxx	xxx] ¹⁵⁰⁵
74	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; [Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than	Nil	Nil

¹⁵⁰⁴ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁵⁰⁵ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9993- Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation- Nil-Nil']

		Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.] ¹⁵⁰⁶ (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.		
[74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA [or 12AB] ¹⁵⁰⁷ of the Incometax Act, 1961 (43 of 1961).	Nil	Nil] ¹⁵⁰⁸
[75	xxx	xxxx	xxx	xxx] ¹⁵⁰⁹
76	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil
77	Heading 9995	Service by an unincorporated body or a non- profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution – (a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of [seven thousand five hundred] ¹⁵¹⁰ rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.	Nil	Nil
[77A	Heading 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,- (i) activities relating to the welfare of industrial or agricultural labour or farmers; or (ii) promotion of trade, commerce, industry, agriculture, art, science,	Nil	Nil] ¹⁵¹¹

¹⁵⁰⁶[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹⁵⁰⁷[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁵⁰⁸[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

¹⁵⁰⁹[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9994- Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.-Nil-Nil']

¹⁵¹⁰[Substituted the word 'five thousand' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁵¹¹[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

		literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.		
78	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of- (a) music, or (b) dance, or (c) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil	Nil
79	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
[79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil] ¹⁵¹²
80	Heading 9996	[Services by way of training or coaching in- (a) recreational activities relating to arts or culture, by an individual, or (b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.] ¹⁵¹³	Nil	Nil
81	Heading 9996	[Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event; (c) recognised sporting event; (d) planetarium, where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.] ¹⁵¹⁴	Nil	Nil
[82	Chapter 9996	Services by way of right to admission to the events organized under FIFA U-17 World Cup 2017	Nil	Nil] ¹⁵¹⁵

¹⁵¹² [Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 47/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹⁵¹³ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or sports by charitable entities registered under section 12AA or 12AB of the Income-tax Act.']

¹⁵¹⁴ [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁵¹⁵ [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., dt. 22.11.2017 (Nft No. 25/2017-CT(R), dt. 21.09.2017), w.e.f. 21.09.2017]

[82A]	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020 [[whenever rescheduled]] ¹⁵¹⁶	Nil	Nil] ¹⁵¹⁷
[82B]	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil] ¹⁵¹⁸

[1A. Value of supply of service by way of transfer of development rights or FSI by a person to the promoter against consideration in the form of residential or commercial apartments shall be deemed to be equal to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter.

1B. Value of portion of residential or commercial apartments remaining unbooked on the date of issuance of completion certificate or first occupation, as the case may be, shall be deemed to be equal to the value of similar apartments charged by the promoter nearest to the date of issuance of completion certificate or first occupation, as the case may be.]¹⁵¹⁹

2. Definitions. - For the purposes of this notification, unless the context otherwise requires, -

- (a) "advertisement" means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;
- (b) "advocate" has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);
- (c) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training;
- (d) "agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;
- (e) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;
- (f) "aircraft" has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);
- (g) "airport" has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994.);
- (h) "approved vocational education course" means, -
 - (i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or
 - (ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;
- (i) "arbitral tribunal" has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);
- (j) "authorised dealer of foreign exchange" shall have the same meaning assigned to "Authorised person" in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);
- (k) "authorised medical practitioner" means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having

¹⁵¹⁶[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹⁵¹⁷[Inserted '82A' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

¹⁵¹⁸[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁵¹⁹[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 4/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

- the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;
- (l) "banking company" has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);
- (m) "brand ambassador" means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;
- (n) "business entity" means any person carrying out business;
- (o) "business facilitator or business correspondent" means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;
- (p) "Central Electricity Authority" means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);
- (q) "Central Transmission Utility" shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);
- (r) "charitable activities" means activities relating to -
- (i) public health by way of, -
 - (A) care or counseling of
 - (I) terminally ill persons or persons with severe physical or mental disability;
 - (II) persons afflicted with HIV or AIDS;
 - (III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or
 - (B) public awareness of preventive health, family planning or prevention of HIV infection;
 - (ii) advancement of religion, spirituality or yoga;
 - (iii) advancement of educational programmes or skill development relating to, -
 - (A) abandoned, orphaned or homeless children;
 - (B) physically or mentally abused and traumatized persons;
 - (C) prisoners; or
 - (D) persons over the age of 65 years residing in a rural area;
 - (iv) preservation of environment including watershed, forests and wildlife;
- (s) "clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
- (t) "contract carriage" has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (u) "courier agency" means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;
- (v) "Customs station" shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962);
- (w) "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;
- (x) "distributor or selling agent" means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;
- (y) "educational institution" means an institution providing services by way of, -
- (i) pre-school education and education up to higher secondary school or equivalent;
 - (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
 - (iii) education as a part of an approved vocational education course;
- (z) "electricity transmission or distribution utility" means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a

- State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;
- (za) "e-rickshaw" means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;
- [(zaa) "financial institution" has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934)]¹⁵²⁰
- (zb) "general insurance business" has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);
- (zc) "general public" means the body of people at large sufficiently defined by some common quality of public or impersonal nature;
- (zd) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (ze) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;
- [(zf) "Governmental Authority" means an authority or a board or any other body, -
- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.]¹⁵²¹
- [(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,
- (i) set up by an Act of Parliament or State Legislature; or
- (ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]¹⁵²²
- (zg) "health care services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;
- (zh) "incubatee" means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;
- (zi) "inland waterway" means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);
- (zj) "insurance company" means a company carrying on life insurance business or general insurance business;
- (zk) "interest" means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right

¹⁵²⁰[Inserted '(zaa)' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

¹⁵²¹[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁵²²[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

- or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;
- (zl) "intermediary" has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;
- (zm) "legal service" means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;
- (zn) "life insurance business" has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);
- (zo) "life micro-insurance product" shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;
- (zp) "metered cab" means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);
- (zq) "national park" has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);
- (zr) "online information and database access or retrieval services" shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (13 of 2017);
- (zs) "original works" means- all new constructions;
- (i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
- (ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;
- (zt) "print media" means,—
- (i) 'book' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;
- (ii) 'newspaper' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);
- (zu) "port" has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);
- (zv) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;
- (zw) "recognised sporting event" means any sporting event,-
- (i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;
- (ii) organised -
- (A) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;
- (B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;
- (C) by Central Civil Services Cultural and Sports Board;
- (D) as part of national games, by Indian Olympic Association; or
- (E) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme; (zx) "recognised sports body" means -
- (i) the Indian Olympic Association;
- (ii) Sports Authority of India;
- (iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;
- (iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central

- Government;
- (v) the International Olympic Association or a federation recognised by the International Olympic Association; or
 - (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;
- (zy) "religious place" means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;
 - (zz) "renting in relation to immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;
 - (zza) "Reserve Bank of India" means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);
 - (zzb) "residential complex" means any complex comprising of a building or buildings, having more than one single residential unit;
 - (zzc) "rural area" means the area comprised in a village as defined in land revenue records, excluding- the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;
 - (zzd) "senior advocate" has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);
 - (zze) "single residential unit" means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;
 - (zzf) "special category States" shall mean the States as specified in sub-clause (g) of clause (3) of article 279A of the Constitution,
 - (zzg) "specified organisation" shall mean,-
 - (i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
 - (ii) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);
 - (zzh) "stage carriage" shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
 - (zzi) "State Electricity Board" means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);
 - (zzj) "State Transmission Utility" shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003);
 - (zzk) "state transport undertaking" has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
 - (zzl) "tiger reserve" has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);
 - (zzm) "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;
 - (zzn) "trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);
 - (zzo) "vessel" has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);
 - (zzp) "wildlife sanctuary" means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);
 - (zzq) "zoo" has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).

3. **Explanation.**- For the purposes of this notification,-

- (i) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" and "Heading" in the scheme of classification of services.
- (ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.

- [(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]¹⁵²³
- [(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.]¹⁵²⁴
- [(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.]¹⁵²⁵
- [(v) The term "apartment" shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (vi) The term "affordable residential apartment" shall have the same meaning as assigned to it in the notification No. 11/2017-State Tax (Rate), issued in G.O.Ms.No.110, Revenue(CT-II) Department, Dt:29-06-2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30-06-2017, as amended.
- (vii) The term "promoter" shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (viii) The term "project" shall mean a Real Estate Project or a Residential Real Estate Project.
- (ix) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause (zn) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (x) The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;
- (xi) The term "carpet area" shall have the same meaning as assigned to it clause (k) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (xii) "an apartment booked on or before the date of issuance of completion certificate or first occupation of the project" shall mean an apartment which meets all the following three conditions, namely-
 - (a) part of supply of construction of the apartment service has time of supply on or before the said date; and
 - (b) consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and
 - (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.
- (xiii) "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.]¹⁵²⁶

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

¹⁵²³ [Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f 22.08.2017.]

¹⁵²⁴ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁵²⁵ [Inserted vide G.O.Ms No. 115, Rev (CT-II) Dept., dt. 25.08.2023 (Nft No. 1/2023-CT(R), dt. 28.02.2023), w.e.f. 01.03.2023]

¹⁵²⁶ [Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 4/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

NOTIFICATION No. 13/2017- State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of State tax leviable under section 9 of the said Central Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

Table

	Category of Supply of Services	Supplier of service	Recipient of Service
	(2)	(3)	(4)
1	<p>Supply of Services by a goods transport agency (GTA) [[xxx]¹⁵²⁷]¹⁵²⁸ in respect of transportation of goods by road to-</p> <p>(a) any factory registered under or governed by the Factories Act, 1948(63 of 1948);or</p> <p>(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Telangana Goods and Services Tax Act; or</p> <p>(e) anybody corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person.</p> <p>[Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -</p> <p>(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies, which has taken registration under the Telangana Goods and Services Tax Act, 2017 (23 of 2017) only for the purpose of deducting tax</p>	Goods Transport Agency (GTA)	<p>(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or</p> <p>(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Telangana Goods and Services Tax Act or</p> <p>(e) anybody corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person; located in the taxable territory.</p>

¹⁵²⁷[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 22/2017-CT(R), dt. 22.08.2017), w.e.f 22.08.2017.]

¹⁵²⁸[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 05/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'who has not paid State Tax at the rate of 6%']

	<p>under section 51 and not for making a taxable supply of goods or services.]¹⁵²⁹</p> <p>[Provided further that nothing contained in this entry shall apply where, -</p> <p>i. the supplier has taken registration under the TGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and</p> <p>ii. the supplier has issued a tax invoice to the recipient charging Central Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.]¹⁵³⁰</p>		
2	Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.	An individual advocate including a senior advocate or firm of advocates	Any business entity located in the taxable territory.
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
4	Services provided by way of sponsorship to anybody corporate or partnership firm.	Any person	Anybody corporate or partnership firm located in the taxable territory.
5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding,- (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts [xxx] ¹⁵³¹ ; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.
[5A	Services supplied by the Central Government, State Government, Union territory or local authority by	Central Government, State	Any person registered under the Telangana Goods and

¹⁵²⁹ [Inserted 'Proviso' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020(Nft No. 29/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

¹⁵³⁰ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 05/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹⁵³¹ [Omitted vide G.O.Ms No. 122, Rev. (CT-II) Dept., dt. 03.11.2022 (Nft No. 05/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority']

	way of renting of immovable property to a person registered under the Telangana Goods and Services Tax Act, 2017 (23 of 2017).	Government, Union territory or local authority	Services Tax Act, 2017.] ¹⁵³²
[5AA]	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.] ¹⁵³³
[5B]	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter] ¹⁵³⁴
[5C]	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter] ¹⁵³⁵
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business	An insurance agent	Any person carrying on insurance business, located in the taxable territory
8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.
9	[Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist or the like	Music company, producer or the like, located in the taxable territory.] ¹⁵³⁶
[9A]	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	Publisher located in the taxable territory: Provided that nothing contained in this entry shall apply where, - (i) the author has taken registration under the Telangana Goods and Services Tax Act, 2017 (23 of 2017), and filed a

¹⁵³²[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 3/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁵³³[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 05/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹⁵³⁴[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 5/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹⁵³⁵[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 5/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹⁵³⁶[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020(Nft No. 22/2019-CT(R), dt. 30.09.2019, w.e.f. 01.10.2019)]

			<p>declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay state tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Telangana Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Telangana Goods and Service Tax Act, 2017 (23 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher.]¹⁵³⁷</p>
[10]	Supply of services by the members of Overseeing Committee 2to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.] ¹⁵³⁸
[11]	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or nonbanking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory] ¹⁵³⁹

¹⁵³⁷ [Inserted 'serial no. 9A' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020(Nft No. 22/2019-CT(R), dt. 30.09.2019, w.e.f. 01.10.2019]

¹⁵³⁸ [Inserted 'serial no. 10' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 33/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁵³⁹ [Inserted 'serial no. 11' vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 15/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

[12]	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory] ¹⁵⁴⁰
[13]	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.] ¹⁵⁴¹
[14]	<p>Security services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies;</p> <p>which has taken registration under the Telangana Goods and Services Tax Act, 2017 (23 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory] ¹⁵⁴²
[15]	[Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient	Anybody corporate located in the taxable territory.] ^{1543]} ¹⁵⁴⁴
[16]	Services of lending of securities under Securities Lending Scheme, 1997 ("Scheme") of Securities and Exchange Board of India ("SEBI"), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.] ¹⁵⁴⁵

¹⁵⁴⁰[Inserted 'serial no. 12' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 29/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

¹⁵⁴¹[Inserted 'serial no. 13' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 29/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

¹⁵⁴²[Inserted serial no. 14' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 29/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

¹⁵⁴³[Inserted 'serial no. 15' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020(Nft No. 22/2019-CT(R), dt. 30.09.2019, w.e.f. 01.10.2019]

¹⁵⁴⁴[Substituted vide G.O.Ms No. 52, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 29/2019-CT(R), dt. 30.12.2019), w.e.f. 01.01.2020]

¹⁵⁴⁵[Inserted 'serial no. 16' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020(Nft No. 22/2019-CT(R), dt. 30.09.2019, w.e.f. 01.10.2019]

		his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	
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Explanation.- For purpose of this notification,-

- (a) The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification;
- (b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013;
- (c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification;
- (d) the words and expressions used and not defined in this notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.
- [(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]¹⁵⁴⁶
- [(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).]¹⁵⁴⁷
- [(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.]¹⁵⁴⁸
- [(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament, [State Legislatures, Courts and Tribunals]¹⁵⁴⁹.]¹⁵⁵⁰
- [(i) The term "apartment" shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (j) the term "promoter" shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (k) the term "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
- (l) "the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

¹⁵⁴⁶[Added new clause vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 22/2017-CT(R), dt. 22.08.2017), w.e.f 22.08.2017.]

¹⁵⁴⁷[Inserted new clause (f) vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 3/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

¹⁵⁴⁸ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 15/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁵⁴⁹ [Substituted the word 'and State Legislatures' vide G.O.Ms No. 115, Rev (CT-II) Dept., dt. 25.08.2023 (Nft No. 2/2023-CT(R), dt. 28.02.2023), w.e.f. 01.03.2023]

¹⁵⁵⁰[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 29/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

- (m) The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.
- (n) "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.]¹⁵⁵¹
2. This notification shall come into force with effect on and from the 1st day of July, 2017.

[Annexure I

**FORM
(9A of Table)**

(Declaration to be filed by an author for exercising the option to pay tax on the "supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 or before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date _____

To

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and I hereby exercise the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017 - Central Tax (Rate), dated the 28th June, 2017, supplied by me, under forward charge in accordance with section 9 (1) of CGST Act, and to comply with all the provisions of CGST Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;

2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____
Name _____
GSTIN _____

Place _____
Date _____

¹⁵⁵¹ [Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 5/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge.)

Declaration (9A of Table)

I have exercised the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017-Central Tax (Rate) dated 28th June, 2017 under forward charge.

[Annexure III

Declaration

I/we have taken registration under the CGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us [from the Financial Year ____ under forward charge and have not reverted to reverse charge mechanism]¹⁵⁵²¹⁵⁵³

¹⁵⁵²[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2024 (Nft No. 8/2023-CT(R), dt. 26.07.2023), w.e.f. 27.07.2023. Earlier words read as ‘during the Financial Year ____ under forward charge.’]

¹⁵⁵³[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 05/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

NOTIFICATION No. 14/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (2) of section 7 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government [or Union territory]¹⁵⁵⁴ or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution [or to a Municipality under article 243W of the Constitution.]¹⁵⁵⁵

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

¹⁵⁵⁴ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 16/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

¹⁵⁵⁵ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 16/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

NOTIFICATION No. 15/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 54 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Telangana Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Telangana Goods and Services Tax Act.

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

NOTIFICATION No. 16/2017-State Tax (Rate)

In exercise of the powers conferred by section 55 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government hereby specifies -

- (i) United Nations or a specified international organisation; and
- (ii) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, for the purposes of the said section subject to the following conditions:-
 - (a) United Nations or a specified international organisation shall be entitled to claim refund of state tax paid on the supplies of goods or services or both received by them subject to a certificate from United Nations or that specified international organisation that the goods and services have been used or are intended to be used for official use of the United Nations or the specified international organisation.
 - (b) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to claim refund of state tax paid on the supplies of goods or services or both received by them subject to, -
 - (i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to refund of state tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;
 - (ii) that in case of supply of services, the head of the foreign diplomatic mission or consular post, or any person of such mission or post authorised by him, shall furnish an undertaking in original, signed by him or the authorised person, stating that the supply of services received are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his/her family;
 - (iii) that in case of supply of goods, concerned diplomatic mission or consulate or an officer duly authorized by him will produce a certificate that,-
 - (I) the goods have been put to use, or are in the use, as the case may be, of the mission or consulate;
 - (II) the goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods; and
 - (III) in the event of non-compliance of clause (I), the diplomatic or consular mission will pay back the refund amount paid to them;
 - (iv) in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post;
 - (v) the refund of the whole of the state tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.

Explanation. - For the purposes of this notification, unless the context otherwise requires, "specified international organisation" means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.

2 This notification shall come into force with effect on and from the 1st day of July, 2017.

NOTIFICATION No. 17/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (5) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

- (i) services by way of transportation of passengers by a radio-taxi, motorcab, [maxicab motor cycle, omnibus or any other motor vehicle]¹⁵⁵⁶;
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said **Telangana Goods and Services Tax Act**.
- [(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Telangana Goods and Services Tax Act.]¹⁵⁵⁷
- [(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.]¹⁵⁵⁸

Explanation.- For the purposes of this notification,-

- (a) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
- (b) "maxicab", "motorcab" [motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)]¹⁵⁵⁹
- [(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.]¹⁵⁶⁰

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

¹⁵⁵⁶[Inserted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 17/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022.]

¹⁵⁵⁷[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 23/2017-CT(R), dt. 22.08.2017), w.e.f 22.08.2017.]

¹⁵⁵⁸ [Inserted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 17/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022.]

¹⁵⁵⁹[Substituted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 17/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022.

Earlier word read as: and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).]

¹⁵⁶⁰[Inserted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 17/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022.]