NOTIFICATION No. 1/2017

State Tax (Rate)

No. J.21011/1/2017-TAX, the 7th July, 2017.  In exercise of the powers conferred by sub-section (1) of section 9 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, 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, and
(vi) 0.125 per cent. in respect of goods specified in Schedule VI

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.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Chapter/Heading/Sub-heading/Tariff item</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1.</td>
<td>0303</td>
<td>Fish, frozen, excluding fish fillets and other fish meat of heading 0304</td>
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<td>2.</td>
<td>0304</td>
<td>Fish fillets and other fish meat (whether or not minced), frozen</td>
</tr>
<tr>
<td>3.</td>
<td>0305</td>
<td>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</td>
</tr>
<tr>
<td>4.</td>
<td>0306</td>
<td>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</td>
</tr>
<tr>
<td>5.</td>
<td>0307</td>
<td>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</td>
</tr>
<tr>
<td>6.</td>
<td>0308</td>
<td>Aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether</td>
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</tbody>
</table>
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
7. 0401 Ultra High Temperature (UHT) milk
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 Cream, yoghurt, 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
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 put up in unit container and bearing a registered brand name
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, put up in unit container and bearing a registered brand name
14. 0410 Edible products of animal origin, not elsewhere specified or included
15. 0502 Pigs’, hogs’ or boars’ bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
16. 0504 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.
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 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. 07 Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
23. 0710 Vegetables (uncooked or cooked by steaming or boiling in water), frozen
24. 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. 0713 Dried leguminous vegetables, shelled, whether or not skinned or split [put up in unit container and bearing a registered brand name]
26. 0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the form of pellets
27. 0801 Cashew nuts, whether or not shelled or peeled
28. 0802 Dried areca nuts, whether or not shelled or peeled
29. 0802 Dried chestnuts (singhada), whether or not shelled or peeled
30. 08 Dried makhana, whether or not shelled or peeled
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
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, whether or not roasted or decaffeinated; 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] Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices
45. 10 All goods i.e. cereals, put up in unit container and bearing a registered brand name
46. 1001 Wheat and meslin put up in unit container and bearing a registered brand name
47. 1002 Rye put up in unit container and bearing a registered brand name
48. 1003 Barley put up in unit container and bearing a registered brand name
49. 1004 Oats put up in unit container and bearing a registered brand name
50. 1005 Maize (corn) put up in unit container and bearing a registered brand name
51. 1006 Rice put up in unit container and bearing a registered brand name
52. 1007 Grain sorghum put up in unit container and bearing a registered brand name
53. 1008 Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi put up in unit container and bearing a registered brand name
54. 1101 Wheat or meslin flour put up in unit container and bearing a registered brand name
55. 1102 Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and bearing a registered brand name
56. 1103 Cereal groats, meal and pellets, including suji and dalia, put up in unit container and bearing a registered brand name
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]
58. 1105 Meal, powder, flakes, granules and pellets of potatoes put up in unit container and bearing a registered brand name
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 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and bearing a registered brand name
60. 1106 10 10 Guar meal
61. 1106 10 90 Guar gum refined split
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<tr>
<th>No.</th>
<th>Tariff Code</th>
<th>Description</th>
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<tr>
<td>62.</td>
<td>1109 00 00</td>
<td>Wheat gluten, whether or not dried</td>
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<td>63.</td>
<td>12 00 00</td>
<td>All goods other than of seed quality</td>
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<td>64.</td>
<td>1201</td>
<td>Soya beans, whether or not broken other than of seed quality.</td>
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<td>65.</td>
<td>1202</td>
<td>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.</td>
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<td>66.</td>
<td>1203</td>
<td>Copra other than of seed quality</td>
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<td>67.</td>
<td>1204</td>
<td>Linseed, whether or not broken other than of seed quality.</td>
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<td>68.</td>
<td>1205</td>
<td>Rape or colza seeds, whether or not broken other than of seed quality.</td>
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<td>69.</td>
<td>1206</td>
<td>Sunflower seeds, whether or not broken other than of seed quality.</td>
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<td>70.</td>
<td>1207</td>
<td>Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernes, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajans, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality.</td>
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<td>71.</td>
<td>1208</td>
<td>Flour and meals of oil seeds or oleaginous fruits, other than those of mustard</td>
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<td>72.</td>
<td>1210</td>
<td>Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin</td>
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<td>73.</td>
<td>1211</td>
<td>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicial or similar purpose, frozen or dried, whether or not cut, crushed or powdered</td>
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<td>74.</td>
<td>1212</td>
<td>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 Cichoriumintybussativum) of a kind used primarily for human consumption, not elsewhere specified or included</td>
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<td>75.</td>
<td>1301</td>
<td>Natural gums, resins, gum-resins and oleo-resins (for example, balsams) [other than lac and shellac]</td>
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<td>76.</td>
<td>1401</td>
<td>Compounded asafoetida commonly known as heeng</td>
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<td>77.</td>
<td>1404</td>
<td>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)</td>
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<td>78.</td>
<td>1404 00 90</td>
<td>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]</td>
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<td>79.</td>
<td>1507</td>
<td>Soya-bean oil and its fractions, whether or not refined, but not chemically modified</td>
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<td>80.</td>
<td>1508</td>
<td>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</td>
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<td>81.</td>
<td>1509</td>
<td>Olive oil and its fractions, whether or not refined, but not chemically modified.</td>
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<td>82.</td>
<td>1510</td>
<td>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</td>
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<td>83.</td>
<td>1511</td>
<td>Palm oil and its fractions, whether or not refined, but not chemically modified.</td>
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<tr>
<td>84.</td>
<td>1512</td>
<td>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</td>
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<tr>
<td>85.</td>
<td>1513</td>
<td>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</td>
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<tr>
<td>86.</td>
<td>1514</td>
<td>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</td>
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<tr>
<td>87.</td>
<td>1515</td>
<td>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</td>
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<tr>
<td>88.</td>
<td>1516</td>
<td>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.</td>
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</tbody>
</table>
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, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
91. 1701 Beet sugar, cane sugar, khandsari sugar
92. 1702 Palmyra sugar
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)
99. 1905 Pizza bread
100. 1905 40 00 Rusks, toasted bread and similar toasted products
101. 2106 90 Sweetmeats
102. 2201 90 10 Ice and snow
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
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 [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]
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 [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]
107. 2306 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 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]
108. 2307 Wine lees; argol
109. 2401 Tobacco leaves
110. 2502 Unroasted iron pyrites.
111. 2503[except 2503 00 10] 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]
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.
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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>2507</td>
<td>Kaolin and other kaolinic clays, whether or not calcined.</td>
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<tr>
<td>2508</td>
<td>Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</td>
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<tr>
<td>2509</td>
<td>Chalk.</td>
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<td>2510</td>
<td>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</td>
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<tr>
<td>2511</td>
<td>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.</td>
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<tr>
<td>2512</td>
<td>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.</td>
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<td>2513</td>
<td>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</td>
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<tr>
<td>2514</td>
<td>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</td>
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| 2515 | Chalk. | 115. Ex-316/2017
| 2516 | 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. |
| 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, dress or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules cheeping and powder of stones heading 2515 or 2516 whether or not heat-treated. |
| 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; dolomite ramming mix.2518 10 dolomite, Not calcined or sintered |
| 2519 | Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure. |
| 2520 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. |
| 2521 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. |
| 2522 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825. |
| 2523 | Asbestos |
| 2524 | Mica, including splitting; mica waste. |
| 2525 | 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. |
| 2526 | 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 H\textsubscript{3}BO\textsubscript{3} |
| 2527 | Feldspar; leucite, nepheline and nepheline syenite; fluor spar. |
| 2528 | Mineral substances not elsewhere specified or included. |
| 2529 | 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
139. 2601 Iron ores and concentrates, including roasted iron pyrites
140. 2602 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
141. 2603 Copper ores and concentrates.
142. 2604 Nickel ores and concentrates.
143. 2605 Cobalt ores and concentrates.
144. 2606 Aluminium ores and concentrates.
145. 2607 Lead ores and concentrates.
146. 2608 Zinc ores and concentrates.
147. 2609 Tin ores and concentrates.
148. 2610 Chromium ores and concentrates.
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
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. 2706 Tar distilled from coal, from lignite or from peat
164. 2710 Kerosene PDS
165. 2711 12.00, Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and 2711 13.00, Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to 2710 19.00 non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.
166. 28 Thorium oxalate
167. 28 Enriched KBF4 (enriched potassium fluoborate)
168. 28 Enriched elemental boron
169. 28 Nuclear fuel
170. 2805 11 Nuclear grade sodium
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
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<th>No.</th>
<th>Description</th>
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<td>179.</td>
<td>30</td>
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<td>180.</td>
<td>30 or any Chapter</td>
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<td>182.</td>
<td>3101</td>
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<td>182A</td>
<td>3102</td>
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<td>32</td>
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<td>184.</td>
<td>3202</td>
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<td>3307 41 00</td>
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<td>186.</td>
<td>3402</td>
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<td>187.</td>
<td>3605 00 10</td>
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<td>188.</td>
<td>4001</td>
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<td>4016</td>
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<td>190.</td>
<td>4011, 4013</td>
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<td>197.</td>
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198. 4401 Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
199. 4801 Newsprint, in rolls or sheets
200. 4823 Kites
201. 4901 Brochures, leaflets and similar printed matter, whether or not in single sheets
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
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
219. 5705 Coir mats, matting and floor covering
220. 5809, 5810 Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gotasitara, naqsi, kora, glass beads, badla, gizal
221. 60 Knitted or crocheted fabrics [All goods]
222. 61 Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece
223. 62 Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece
224. 63 Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs. 1000 per piece
225. 64 Footwear having a retail sale price not exceeding Rs.500 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.
226. 6901 00 10 Bricks of fossil meals or similar siliceous earths
227. 6904 10 00 Building bricks
228. 6905 10 00 Earthen or roofing tiles
229. 7018 Glass beads.
230. 84 Pawan Chakki that is Air Based Atta Chakki
231. 8413, 8413 91 Hand pumps and parts thereof
232. 8419 19 Solar water heater and system
233. 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
234. 84 or 85 Following renewable energy devices & parts for their manufacture
(a) Bio-gas plant
(b) Solar power based devices
(c) Solar power generating system
(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
235. 8601 Rail locomotives powered from an external source of electricity or by electric accumulators
236. 8602 Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
237. 8603 Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
238. 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)
239. 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)
240. 8606 Railway or tramway goods vans and wagons, not self-propelled
241. 8607 Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
242. 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
243. 8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
244. 8802 Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.
245. 8803 Parts of goods of heading 8802
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, coffer-dams, 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
256. 90 or any other Chapter Parts of the following goods, namely:-
   (i) Crutches;
   (ii) Wheel chairs;
   (iii) Walking frames;
   (iv) Tricycles;
   (v) Braillers; and
Artificial limbs

Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule

Kerosene pressure lantern

Parts of kerosene pressure lanterns including gas mantles

Broomsticks

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

Numismatic coins

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.

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 Hyaluronate 1% and 1.4% solution
(38)  Somatostatin
(39)  Strontium Chloride (85Sr.)
(40)  Thioguanine
(41)  Tobramycin
(42)  Tetanus Immunoglobulin
(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)  Mitofosine
(59)  Milrinone Lactate
(60)  Methoxy Isobutil 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;
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
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<tbody>
<tr>
<td>80</td>
<td>Everolimus tablets/dispersible tablets;</td>
</tr>
<tr>
<td>81</td>
<td>Poractant alfa</td>
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<tr>
<td>82</td>
<td>Troponin-I whole blood test kit;</td>
</tr>
<tr>
<td>83</td>
<td>Blower/mister kit for beating heart surgery;</td>
</tr>
<tr>
<td>84</td>
<td>Fluoro Enzyme Immunoassay Diagnostic kits.</td>
</tr>
<tr>
<td>85</td>
<td>Tablet Telbivudine</td>
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<tr>
<td>86</td>
<td>Injection Exenatide</td>
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<tr>
<td>87</td>
<td>DTaP-IPV-Hibor PRP-T combined Vaccine</td>
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<tr>
<td>88</td>
<td>Pneumococcal-7 Valent Conjugate Vaccine(Diphtheria CRM197 Protein)</td>
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<td>89</td>
<td>Injection Thyrotropin Alfa</td>
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<td>90</td>
<td>Injection Omalizumab.</td>
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<tr>
<td>91</td>
<td>Abatacept</td>
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<td>92</td>
<td>Daptomycin</td>
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<td>93</td>
<td>Entacevir</td>
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<td>94</td>
<td>Fondaparinux Sodium</td>
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<td>95</td>
<td>Influenza Vaccine</td>
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<td>96</td>
<td>Ixabepilone</td>
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<td>97</td>
<td>Lapatinib</td>
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<td>98</td>
<td>Pegaptanib Sodium injection</td>
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<td>99</td>
<td>Sunitinib Malate</td>
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<td>100</td>
<td>Tocilizumab</td>
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<td>101</td>
<td>Agalsidase Beta</td>
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<td>102</td>
<td>Anidulafungin</td>
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<td>103</td>
<td>Capsufungin acetate</td>
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<td>104</td>
<td>Desflurane USP</td>
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<tr>
<td>105</td>
<td>Hemostatic Matrix with Gelatin and human Thrombin</td>
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<tr>
<td>106</td>
<td>Imiglucerase</td>
</tr>
<tr>
<td>107</td>
<td>Maraviroc</td>
</tr>
<tr>
<td>108</td>
<td>Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)</td>
</tr>
<tr>
<td>109</td>
<td>Sorafenib tosylate</td>
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<tr>
<td>110</td>
<td>Varenicline tartrate</td>
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<td>111</td>
<td>90 Yttrium</td>
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<td>112</td>
<td>Nilotinib</td>
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<tr>
<td>113</td>
<td>Pneumococcal acrhride Conjugate vaccine adsorbed 13-valent suspension for injection</td>
</tr>
<tr>
<td>114</td>
<td>Micafungin sodium for injection</td>
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<tr>
<td>115</td>
<td>Bevacizumab</td>
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<tr>
<td>116</td>
<td>Raltegravir potassium</td>
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<tr>
<td>117</td>
<td>Rotavirus Vaccine (Live Oral Pentavalent)</td>
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<td>118</td>
<td>Pneumococcal Polysaccharide Vaccine</td>
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<td>119</td>
<td>Temsirolimus Concentrate for infusion for injection</td>
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<td>120</td>
<td>Natalizumab</td>
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<td>121</td>
<td>Octreotide</td>
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<td>Somatropin</td>
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<td>Aurothiomalate Sodium</td>
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<td>124</td>
<td>Asparaginase</td>
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<tr>
<td>125</td>
<td>Agglutinating Sera</td>
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<tr>
<td>126</td>
<td>Anti-Diphtheria Normal Human Immunoglobulin</td>
</tr>
<tr>
<td>127</td>
<td>Anti-human lymphocyte immunoglobulin IV</td>
</tr>
</tbody>
</table>
Anti-human thymocyte immunoglobulin IV
Anti-Pertussis Normal Human Immunoglobulin
Anti-Plague serum
Anti-Pseudomonas Normal Human Immunoglobulin
Basiliximab
Beractant Intra-tracheal Suspension
Blood group sera
Botulinum Toxin Type A
Burn therapy dressing soaked in gel
Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders
Bovine Albumin
Bretyleum Tosylate
Calcium Disodium Edetate
Carmustine
Cesium Tubes
Calcium folinate
Cholestyramine
Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
Cobalt-60
Corticotrophin
Cyanamide
Diagnostic Agent for Detection of Hepatitis B Antigen
Diagnostic kits for detection of HIV antibodies
Diphtheria Antitoxin sera
Diazoxide
Edrophonium
Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
Epirubicin
Fibrinogen
Flouxuridine
Flucytosin
Flecainide
Fludarabine Phosphate
Foetal Bovine Serum (FBS)
Gadolinium DTPA Dimeglumine
Gallium Citrate
Gasgangrene Anti-Toxin Serum
Goserlin Acetate
Hepatitis B Immunoglobulin
Hexamethylmelamine
Hydralazine
Idarubicine
Idoxuridine
Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
Inactivated rabies vaccine [Human diploid cell]
Inactivated rabies vaccine [Vero-cell]
Intravenous amino acids
Intravenous Fat Emulsion
Iopamidol
Iohexol
(a) Indium(III) inbleomycin
(b) Indium113 Sterile generator and elution accessories
(c) Indium113 in brain scanning kit
(d) Indium113 in liver scanning kit

Iscador, CLIA diagnostic kits
Levodopa with benserazine
Lenograstim
Meningococcoal A and C combined vaccine with diluant solvent
Methicillin
Metrizamide Inj with diluant
Monocomponent insulins
Mycophenolate Mofetil
Normal Human plasma
Normal Human immunoglobulin
Nuclear magnetic resonance contrast agent
Normal Human serum Albumin
Penicillamine
Pentamidine
Penicillinase
Poliomyelitis vaccine (inactivated and live)
Potassium Aminobenzoate
Porcine Insulin Zinc Suspension
Prednimustine
Porcine and Bovine insulin
Purified Chick Embryo Cell Rabies Vaccine
Pyridostigmine
Pneumocystis carinii F kits
Prostaglandin E1 (PGE1)
Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)
Radioisotope Ti201
(a) Rabbit brains thromboplastin for PT test
(b) Reagent for PT tests
(c) Human Thrombin for TT tests
Rabies immune globulin of equine origin
Sevoflurane
Recuronium Bromide
Septopal beads and chains
Sodium Arsenate
Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
Solution of Nucleotides and Nucliosides
Specific Desensitizing Vaccine
Sterile Absorbable Haemostat for control of surgical vessel bleeding
Strontium SR-89 Chloride
Suxamethonium Chloride
Selenium-75
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) Iodipamamide methyl glucamine
   (d) Lipidollutra fluid
   (e) Patentblue
   (f) Zalcitabine
(229) Zoledronic Acid
(230) Anti-Haemophilic Factors Concentrate (VIII and IX)

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
(10) Pilocarpine
(11) Hydrocortisone
(12) Idoxuridine
(13) Acetazolamide
(14) Atro- pine
(15) Homatroprm
(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, Compasses 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) Orthopaedic appliances falling under heading No. 90.21 of the First Schedule
(2) Wheelchairs falling under heading No. 87.13 of the First Schedule

(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 detection appliance and white canes
(6) Technical aids for education, rehabilitation, vocational training and 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%

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Chapter/Heading/ Sub-heading/ Tariff item</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>01012100, 010129</td>
<td>Live horses</td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>0202</td>
<td>Meat of bovine animals, frozen and put up in unit containers</td>
</tr>
<tr>
<td>3.</td>
<td>0203</td>
<td>Meat of swine, frozen and put up in unit containers</td>
</tr>
<tr>
<td>4.</td>
<td>0204</td>
<td>Meat of sheep or goats, frozen and put up in unit containers</td>
</tr>
<tr>
<td>5.</td>
<td>0205</td>
<td>Meat of horses, asses, mules or hinnies, frozen and put up in unit containers</td>
</tr>
</tbody>
</table>
6. 0206 Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers
7. 0207 Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers
8. 0208 Other meat and edible meat offal, frozen and put up in unit containers
9. 0209 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers
10. 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
11. 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
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
15. 0802 Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]
16. 0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, dried
17. 0813 Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8
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 fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
26. 1517 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
27. 1518 Animal fats and animal 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; 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 of included
28. 1601 Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
29. 1602 Other prepared or preserved meat, meat offal or blood
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
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 juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
42.  2101 30  Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
43.  2102  Yeasts and prepared baking powders
44.  2103  Other than 2103 90 10, 2103 90 30, 2103 90 40
45.  2106  Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi
46.  2106 90  Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form
47.  2202 90 10  Soya milk drinks
48.  2202 90 20  Fruit pulp or fruit juice based drinks
49.  2202 90 90  Tender coconut water put up in unit container and bearing a registered brand name
50.  2202 90 30  Beverages containing milk
51.  2515 12 10  Marble and travertine blocks
52.  2516  Granite blocks
53.  26  Anaesthetics
54.  26  Potassium Iodate
55.  26  Steam
56.  26  Micronutrients, which are covered under serial number 1 (f) 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
58.  2847  Medicinal grade hydrogen peroxide
59.  29  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
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

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

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 veterinary purposes

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]

Omitted [Inserted as Serial No. 182A in Schedule I – 2.5%]

Omitted [Inserted as Serial No. 182B in Schedule I – 2.5%]

Omitted [Inserted as Serial No. 182C in Schedule I – 2.5%]

Omitted [Inserted as Serial No. 182D in Schedule I – 2.5%]

Fountain pen ink

Ball pen ink

Tooth powder

Odoriferous preparations which operate by burning [other than agarbattis]

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

Candles, tapers and the like

Photographic plates and film for x-ray for medical use

Photographic plates and films, exposed and developed, other than cinematographic film

Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.

Silicon wafers

All diagnostic kits and reagents

Feeding bottles

Plastic beads

Latex Rubber Thread

Nipples of feeding bottles

Surgical rubber gloves or medical examination rubber gloves

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
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.

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.

Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.

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.

Gloves specially designed for use in sports.

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.
h. Particle/fibre board manufactured from agricultural crop residues.

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.

Wood wool; wood flour.

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].

Packing cases, boxes, crates and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.

Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.

Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.

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.

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].

Natural cork, raw or simply prepared.

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 vegetables materials such as of Bamboo, of rattan, of Other Vegetable materials

104. 4602 Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah

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
110. 4706 Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material

111. 4707 Recovered (waste and scrap) paper or paperboard
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. 4811 Aseptic packaging paper
121. 4817 30 Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery

122. 4819 Cartons, boxes and cases of corrugated paper or paper board
124. 4823 Paper pulp moulded trays
125. 48 Paper splints for matches, whether or not waxed, Asphaltic roofing sheets

126. 4904 00 00 Music, printed or in manuscript, whether or not bound or illustrated
127. 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. 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

129. 4908 Transfers (decalcomanias)
130. 4909 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
131. 4910 Calendars of any kind, printed, including calendar blocks
132. 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
133. 5601 Wadding of textile materials and articles thereof; such as Absorbent cotton wool
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; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread
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
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
140. 5608 Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
141. 5609 Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included
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, tufted, whether or not made up
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 matting including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom
147. 5801 Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806
148. 5802 Terry towelling 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 Tulle 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. 5806 Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
153. 5807 Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
154. 5808 Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles
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 amylaceous 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 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 made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece
172. 6601 Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
173. 6602 Walking-sticks, seat-sticks, 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
177. 6815 Fly ash bricks and fly ash blocks
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, pencil sharpeners
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
186. 7615 Table, kitchen or other household articles of aluminium; Utensils
187. 8211 Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades thereof
188. 8214 Paper knives, Pencil sharpeners and blades thereof
189. 8215 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
190. 8401 Fuel elements (cartridges), non-irradiated, for nuclear reactors
191. 8408 Fixed Speed Diesel Engines of power not exceeding 15HP
192. 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
193. 8414 20 10 Bicycle pumps
194. 8414 20 20 Other hand pumps
195. 8414 90 12 Parts of air or vacuum pumps and compressors of bicycle pumps
196. 8432 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers
197. 8433 Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437
198. 8434 Milking machines and dairy machinery
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
201. 8479 Composting Machines
202. 8517 Telephones for cellular networks or for other wireless networks
203. 85 Parts for manufacture of Telephones for cellular networks or for other wireless networks
204. 8525 60 Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.
<table>
<thead>
<tr>
<th>Ex-316/2017</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>205. 8539</td>
<td>LED lamps</td>
</tr>
<tr>
<td>206. 87</td>
<td>Electrically operated vehicles, including two and three wheeled electric motor vehicles</td>
</tr>
<tr>
<td>207. 8701</td>
<td>Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)</td>
</tr>
<tr>
<td>208. 8712</td>
<td>Bicycles and other cycles (including delivery tricycles), not motorised</td>
</tr>
<tr>
<td>209. 8714</td>
<td>Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712</td>
</tr>
<tr>
<td>210. 8716 20</td>
<td>Self-loading or self-unloading trailers for agricultural purposes</td>
</tr>
<tr>
<td>211. 8716 80</td>
<td>Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles</td>
</tr>
<tr>
<td>212. 90 or any other Chapter</td>
<td>Blood glucose monitoring system (Glucometer) and test strips</td>
</tr>
<tr>
<td>213. 90 or any other Chapter</td>
<td>Patent Ductus Arteriosus / Atrial Septal Defect occlusion device</td>
</tr>
<tr>
<td>214. 9001</td>
<td>Contact lenses; Spectacle lenses</td>
</tr>
<tr>
<td>215. 9002</td>
<td>Intraocular lens</td>
</tr>
<tr>
<td>216. 9004</td>
<td>Spectacles, corrective</td>
</tr>
<tr>
<td>217. 9017 20</td>
<td>Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments</td>
</tr>
<tr>
<td>218. 9018</td>
<td>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments</td>
</tr>
<tr>
<td>219. 9019</td>
<td>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</td>
</tr>
<tr>
<td>220. 9020</td>
<td>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</td>
</tr>
<tr>
<td>221. 9021</td>
<td>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body</td>
</tr>
<tr>
<td>222. 9022</td>
<td>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</td>
</tr>
<tr>
<td>223. 9404</td>
<td>Coir products [except coir mattresses]</td>
</tr>
<tr>
<td>224. 9404</td>
<td>Products wholly made of quilted textile materials</td>
</tr>
<tr>
<td>225. 9405, 9405</td>
<td>Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof</td>
</tr>
<tr>
<td>226. 9405</td>
<td>LED lights or fixtures including LED lamps</td>
</tr>
<tr>
<td>227. 9405</td>
<td>LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)</td>
</tr>
<tr>
<td>228. 9503</td>
<td>Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]</td>
</tr>
<tr>
<td>229. 9504</td>
<td>Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]</td>
</tr>
<tr>
<td>230. 9506</td>
<td>Sports goods other than articles and equipments for general physical exercise</td>
</tr>
<tr>
<td>231. 9507</td>
<td>Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 9208) and similar hunting or shooting requisites</td>
</tr>
<tr>
<td>232. 9608</td>
<td>Pens [other than Fountain pens, stylograph pens]</td>
</tr>
<tr>
<td>233. 9608, 9609</td>
<td>Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor’s chalk</td>
</tr>
</tbody>
</table>
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

Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material

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

Original engravings, prints and lithographs

Original sculptures and statuary, in any material

Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]

Antiques of an age exceeding one hundred years

Other Drugs and medicines intended for personal use

Lottery run by State Governments

For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Mizoram Goods and Services Tax Act, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

"Lottery run by State Governments" means a lottery not allowed to be sold in any state other than the organising state. 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.

### Schedule III - 9%

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Chapter/ Heading/ Sub-heading/ Tariff Item</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0402 91 10, 0402 99 20</td>
<td>Condensed milk</td>
</tr>
<tr>
<td>2</td>
<td>1107</td>
<td>Malt, whether or not roasted</td>
</tr>
<tr>
<td>3</td>
<td>1302</td>
<td>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</td>
</tr>
<tr>
<td>4</td>
<td>1404 90 10</td>
<td>Bidi wrapper leaves (tendu)</td>
</tr>
<tr>
<td>5</td>
<td>1404 90 50</td>
<td>Indian katha</td>
</tr>
<tr>
<td>6</td>
<td>1517 10</td>
<td>All goods i.e. Margarine, Linoxyn</td>
</tr>
<tr>
<td>7</td>
<td>1520 00 00</td>
<td>Glycerol, crude; glycerol waters and glycerol lyes</td>
</tr>
<tr>
<td>8</td>
<td>1521</td>
<td>Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured</td>
</tr>
<tr>
<td>9</td>
<td>1522</td>
<td>Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes</td>
</tr>
<tr>
<td>10</td>
<td>1701 91, 1701 99</td>
<td>All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes</td>
</tr>
<tr>
<td>11</td>
<td>1702</td>
<td>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]</td>
</tr>
</tbody>
</table>
12. 1704 Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura, batasha]

13. 1901 Preparations suitable for infants or young children, put up for retail sale

14. 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

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 [other than 1905 32 11, 1905 90 40] All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]

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. 2103 90 10 Curry paste

19. 2103 90 30 Mayonnaise and salad dressings

20. 2103 90 40 Mixed condiments and mixed seasoning

21. 2104 Ice cream and other edible ice, whether or not containing cocoa

22. 2105 00 00 Mixed condiments and mixed seasoning

23. 2106 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; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]

24. 2201 Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured

25. 2207 Ethyl alcohol and other spirits, denatured, of any strength

26. 2209 Vinegar and substitutes for vinegar obtained from acetic acid

27. 2503 00 10 Sulphur recovered as by-product in refining of crude oil

28. 2619 Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel

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

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; [other than Avgas and Kerosene PDS and other than petrol, Diesel and ATF, not in GST]

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
<table>
<thead>
<tr>
<th>No.</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>35.</td>
<td>2712</td>
<td>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</td>
</tr>
<tr>
<td>36.</td>
<td>2713</td>
<td>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals</td>
</tr>
<tr>
<td>37.</td>
<td>2714</td>
<td>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks</td>
</tr>
<tr>
<td>38.</td>
<td>2715</td>
<td>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)</td>
</tr>
<tr>
<td>39.</td>
<td>28</td>
<td>All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods]</td>
</tr>
<tr>
<td>40.</td>
<td>29</td>
<td>All organic chemicals other than giberellic acid</td>
</tr>
<tr>
<td>41.</td>
<td>30</td>
<td>Nicotine polacrilex gum</td>
</tr>
<tr>
<td>42.</td>
<td>3102</td>
<td>Mineral or chemical fertilisers, nitrogenous, which are clearly not to be used as fertilizers</td>
</tr>
<tr>
<td>43.</td>
<td>3103</td>
<td>Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers</td>
</tr>
<tr>
<td>44.</td>
<td>3104</td>
<td>Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers</td>
</tr>
<tr>
<td>45.</td>
<td>3105</td>
<td>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</td>
</tr>
<tr>
<td>46.</td>
<td>3201</td>
<td>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)</td>
</tr>
<tr>
<td>47.</td>
<td>3202</td>
<td>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)</td>
</tr>
<tr>
<td>48.</td>
<td>3203</td>
<td>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</td>
</tr>
<tr>
<td>49.</td>
<td>3204</td>
<td>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</td>
</tr>
<tr>
<td>50.</td>
<td>3205</td>
<td>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes</td>
</tr>
<tr>
<td>51.</td>
<td>3206</td>
<td>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, whether or not chemically defined</td>
</tr>
<tr>
<td>52.</td>
<td>3207</td>
<td>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</td>
</tr>
<tr>
<td>53.</td>
<td>3211 00</td>
<td>Prepared driers</td>
</tr>
<tr>
<td>54.</td>
<td>3212</td>
<td>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</td>
</tr>
</tbody>
</table>
55. 3215 Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid (Fountain pen ink and Ball pen ink)

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 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]

58. 3304 20 00 Kajal pencil sticks

59. 3305 901 1, 3305 90 19 Hair oil

60. 3306 10 20 Dentifrices - Toothpaste

61. 3401 [except 340130] 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

62. 3404 Artificial waxes and prepared waxes

63. 3407 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)

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

72. 3603 Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators

73. 3605 Matches (other than handmade safety matches [3605 00 10])

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)
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>75.</td>
<td>3702  Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed</td>
</tr>
<tr>
<td>76.</td>
<td>3703  Photographic paper, paperboard and textiles, sensitised, unexposed</td>
</tr>
<tr>
<td>77.</td>
<td>3704  Photographic plates, film, paper, paperboard and textiles, exposed but not developed</td>
</tr>
<tr>
<td>78.</td>
<td>3706  Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films</td>
</tr>
<tr>
<td>79.</td>
<td>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</td>
</tr>
<tr>
<td>80.</td>
<td>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</td>
</tr>
<tr>
<td>81.</td>
<td>3802  Activated carbon; activated natural mineral products; animal black, including spent animal black</td>
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<tr>
<td>82.</td>
<td>3803.00.00 Tall oil, whether or not refined</td>
</tr>
<tr>
<td>83.</td>
<td>3804  Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates</td>
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<tr>
<td>84.</td>
<td>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</td>
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<tr>
<td>85.</td>
<td>3806  Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums</td>
</tr>
<tr>
<td>86.</td>
<td>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</td>
</tr>
<tr>
<td>87.</td>
<td>3808  Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products</td>
</tr>
<tr>
<td>88.</td>
<td>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</td>
</tr>
<tr>
<td>89.</td>
<td>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</td>
</tr>
<tr>
<td>90.</td>
<td>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</td>
</tr>
<tr>
<td>91.</td>
<td>3815  Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included</td>
</tr>
<tr>
<td>92.</td>
<td>3816  Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801</td>
</tr>
<tr>
<td>93.</td>
<td>3817  Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902</td>
</tr>
<tr>
<td>94.</td>
<td>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]</td>
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<tr>
<td>95.</td>
<td>3821  Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells</td>
</tr>
<tr>
<td>96.</td>
<td>3822  Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols</td>
</tr>
<tr>
<td>97.</td>
<td>3823  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</td>
</tr>
</tbody>
</table>
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.]

99. 3826 Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals

100. 3901 to 3913 All goods i.e. polymers; Polycetals, 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

102. 3915 Waste, parings and scrap, of plastics

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

105. 3919 Self-adhesive plates, sheets, film, foal, tape, strip and other flat shapes, of plastics, whether or not in 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

108. 3923 Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics

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 PVC Belt Conveyor, Plastic Tarpaulin

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 Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom

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
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]

124. 4202 School satchels and bags other than of leather or composition leather

125. 4202 12 10 Toilet cases

126. 4202 22 10 Hand bags and shopping bags, of artificial plastic material

127. 4202 22 20 Hand bags and shopping bags, of cotton

128. 4202 22 30 Hand bags and shopping bags, of jute

129. 4202 22 40 Vanity bags

130. 4202 29 10 Handbags of other materials excluding wicker work or basket work

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.

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

133. 4304 Artificial fur and articles thereof

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

138. 44 or any Bamboo flooring tiles

139. 44 or any Tableware and Kitchenware of wood

140. 4419 Waste cork; crushed, granulated or ground cork

141. 4501 Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)

142. 4503 Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom

143. 4504 Agglomerated cork (with or without a binding substance) and articles of agglomerated cork

144. 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

145. 4806 Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)

146. 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 [Other than aseptic packaging paper]

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

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]

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

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]

158. 5401  Sewing thread of manmade filaments, whether or not put up for retail sale

159. 5402, 5404, 5406  All synthetic filament yarn such as nylon, polyester, acrylic, etc.

160. 5403, 5405, 5406  All artificial filament yarn such as viscose rayon, Cuprammonium, etc.

161. 5501, 5502  Synthetic or artificial filament tow

162. 5503, 5504, 5506, 5507  Synthetic or artificial staple fibres

163. 5505  Waste of manmade fibres

164. 5508  Sewing thread of manmade staple fibres

165. 5509, 5510, 5511  Yarn of manmade staple fibres

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
172. 6501 Hat-forms, hat bodies and hoods of felt, 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 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; hairnets of any material, whether or not lined or trimmed
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
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
181. 6810 Pre cast Concrete Pipes
182. 6811 Articles of asbestos-cement, of cellulose fibre-cement or the like
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
185. 6906 Salt Glazed Stone Ware Pipes
186. 6911 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
187. 6912 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]
188. 7001 Cullet and other waste and scrap of glass; glass in the mass
189. 7002 Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
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
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)
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
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 jewelery; glass microsphers not exceeding 1 mm in diameter

195. 7019 Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)

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

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
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>224. 7310</td>
<td>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</td>
</tr>
<tr>
<td>225. 7311</td>
<td>Containers for compressed or liquefied gas, of iron or steel</td>
</tr>
<tr>
<td>226. 7312</td>
<td>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated</td>
</tr>
<tr>
<td>227. 7313</td>
<td>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</td>
</tr>
<tr>
<td>228. 7314</td>
<td>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel</td>
</tr>
<tr>
<td>229. 7315</td>
<td>Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90</td>
</tr>
<tr>
<td>230. 7316</td>
<td>Anchors, grapnels and parts thereof, of iron or steel</td>
</tr>
<tr>
<td>231. 7317</td>
<td>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</td>
</tr>
<tr>
<td>232. 7318</td>
<td>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel</td>
</tr>
<tr>
<td>233. 7319</td>
<td>Sewing needles, 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</td>
</tr>
<tr>
<td>234. 7320</td>
<td>Springs and leaves for springs, of iron and steel</td>
</tr>
<tr>
<td>235. 7321</td>
<td>LPG stoves</td>
</tr>
<tr>
<td>236. 7322</td>
<td>Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel</td>
</tr>
<tr>
<td>237. 7325</td>
<td>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</td>
</tr>
<tr>
<td>238. 7326</td>
<td>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 &amp; sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal</td>
</tr>
<tr>
<td>239. 7401</td>
<td>Copper mattes; cement copper (precipitated copper)</td>
</tr>
<tr>
<td>240. 7402</td>
<td>Unrefined copper; copper anodes for electrolytic refining</td>
</tr>
<tr>
<td>241. 7403</td>
<td>Refined copper and copper alloys, unwrought</td>
</tr>
<tr>
<td>242. 7404</td>
<td>Copper waste and scrap</td>
</tr>
<tr>
<td>243. 7405</td>
<td>Master alloys of copper</td>
</tr>
<tr>
<td>244. 7406</td>
<td>Copper powders and flakes</td>
</tr>
<tr>
<td>245. 7407</td>
<td>Copper bars, rods and profiles</td>
</tr>
<tr>
<td>246. 7408</td>
<td>Copper wire</td>
</tr>
<tr>
<td>247. 7409</td>
<td>Copper plates, sheets and strip, of a thickness exceeding 0.125 mm</td>
</tr>
<tr>
<td>248. 7410</td>
<td>Copper foils</td>
</tr>
<tr>
<td>249. 7411</td>
<td>Copper tubes and pipes</td>
</tr>
<tr>
<td>250. 7412</td>
<td>Copper tube or pipe fittings (for example, couplings, elbows, sleeves)</td>
</tr>
<tr>
<td>251. 7413</td>
<td>Stranded wires and cables</td>
</tr>
</tbody>
</table>
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

253. 7419 91 00 Metal castings

254. 7501 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy

255. 7502 Unwrought nickel

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 Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods

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 [Except 7610 10 00] 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

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 and cables

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

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
Other articles of tin

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

Cermets and articles thereof, including waste and scrap

Files; rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools

Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles

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

Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale

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

Knives and cutting blades, for machines or for mechanical appliances

Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink

Scissors, tailors' shears and similar shears, and blades therefor

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

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

Flexible tubing of base metal, with or without fittings

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

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

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

Nuclear reactors; machinery and apparatus for isotopes separation

Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
<table>
<thead>
<tr>
<th>Ex-316/2017</th>
<th>8403</th>
<th>Central heating boilers other than those of heading 8402</th>
</tr>
</thead>
<tbody>
<tr>
<td>311.</td>
<td>8404</td>
<td>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</td>
</tr>
<tr>
<td>312.</td>
<td>8405</td>
<td>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</td>
</tr>
<tr>
<td>313.</td>
<td>8406</td>
<td>Steam turbines and other vapour turbines</td>
</tr>
<tr>
<td>314.</td>
<td>8407</td>
<td>Hydraulic turbines, water wheels, and regulators therefor</td>
</tr>
<tr>
<td>315.</td>
<td>8408</td>
<td>Turbo-jets, turbo-propellers and other gas turbines - turbo-jets</td>
</tr>
<tr>
<td>316.</td>
<td>8410</td>
<td>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]</td>
</tr>
<tr>
<td>317.</td>
<td>8411</td>
<td>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances</td>
</tr>
<tr>
<td>318.</td>
<td>8412</td>
<td>Industrial or laboratory furnaces and ovens, including incinerators, non-electric</td>
</tr>
<tr>
<td>319.</td>
<td>8413</td>
<td>Medical, surgical or laboratory sterilisers</td>
</tr>
<tr>
<td>320.</td>
<td>8414</td>
<td>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor</td>
</tr>
<tr>
<td>321.</td>
<td>8415</td>
<td>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases</td>
</tr>
<tr>
<td>322.</td>
<td>8416</td>
<td>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]</td>
</tr>
<tr>
<td>323.</td>
<td>8417</td>
<td>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]</td>
</tr>
<tr>
<td>324.</td>
<td>8418</td>
<td>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]</td>
</tr>
<tr>
<td>325.</td>
<td>8419</td>
<td>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks</td>
</tr>
<tr>
<td>326.</td>
<td>8420</td>
<td>Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane</td>
</tr>
<tr>
<td>327.</td>
<td>8421</td>
<td>Parts suitable for use solely or principally with the machinery of headings 8425 to 8430</td>
</tr>
<tr>
<td>328.</td>
<td>8422</td>
<td>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages</td>
</tr>
<tr>
<td>329.</td>
<td>8423</td>
<td>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</td>
</tr>
<tr>
<td>330.</td>
<td>8424</td>
<td>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard</td>
</tr>
<tr>
<td>331.</td>
<td>8425</td>
<td>Book-binding machinery, including book-sewing machines</td>
</tr>
<tr>
<td>332.</td>
<td>8426</td>
<td>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds</td>
</tr>
<tr>
<td>Code</td>
<td>Tariff Item</td>
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</tr>
<tr>
<td>334.</td>
<td>8442</td>
<td>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)</td>
</tr>
<tr>
<td>335.</td>
<td>8443</td>
<td>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]</td>
</tr>
<tr>
<td>336.</td>
<td>8444</td>
<td>Machines for extruding, drawing, texturing or cutting man-made textile materials</td>
</tr>
<tr>
<td>337.</td>
<td>8445</td>
<td>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</td>
</tr>
<tr>
<td>338.</td>
<td>8446</td>
<td>Printing machinery (looms)</td>
</tr>
<tr>
<td>339.</td>
<td>8447</td>
<td>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for preparing 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</td>
</tr>
<tr>
<td>340.</td>
<td>8448</td>
<td>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 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)</td>
</tr>
<tr>
<td>341.</td>
<td>8449</td>
<td>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</td>
</tr>
<tr>
<td>342.</td>
<td>8451</td>
<td>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</td>
</tr>
<tr>
<td>343.</td>
<td>8453</td>
<td>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</td>
</tr>
<tr>
<td>344.</td>
<td>8454</td>
<td>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries</td>
</tr>
<tr>
<td>345.</td>
<td>8455</td>
<td>Metal-rolling mills and rolls therefor</td>
</tr>
<tr>
<td>346.</td>
<td>8456</td>
<td>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</td>
</tr>
<tr>
<td>347.</td>
<td>8457</td>
<td>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal</td>
</tr>
<tr>
<td>348.</td>
<td>8458</td>
<td>Lathes (including turning centres) for removing metal</td>
</tr>
<tr>
<td>349.</td>
<td>8459</td>
<td>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</td>
</tr>
<tr>
<td>350.</td>
<td>8460</td>
<td>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</td>
</tr>
</tbody>
</table>
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

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

Other machine-tools for working metal, or cermets, without removing material

Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral
materials or for cold working glass

Machine-tools (including machines for nailing, stapling, glueing or otherwise
assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard
materials

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

Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or
non-electric motor

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

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

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

Perforating or stapling machines (staplers), pencil sharpening machines

Parts and accessories (other than covers, carrying cases and the like) suitable for
use solely or principally with machines of headings 8470 to 8472

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

Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs,
in glass envelopes; machines for manufacturing or hot working glass or glassware

Machinery for working rubber or plastics or for the manufacture of products from
these materials, not specified or included elsewhere in this Chapter

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)]

Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal
(other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics

Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the
like, including pressure-reducing valves and thermostatically controlled valves

Ball bearing, Roller Bearings
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

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  Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)

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

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

379.  8517  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

380.  8518  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;

381.  8521  Video recording or reproducing apparatus, whether or not incorporating a video tuner

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

383.  8525  Closed-circuit television (CCTV)

384.  8528  Computer monitors not exceeding 17 inches, Set top Box for Television (TV)

385.  8532  Electrical capacitors, fixed, variable or adjustable (pre-set)

386.  8533  Electrical resistors (including rheostats and potentiometers), other than heating resistors

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

389.  8538  Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537

390.  8539  Electrical Filaments or discharge lamps

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  Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals
393. 8542 Electronic integrated circuits
394. 8543 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter
395. 8544 Winding Wires; Coaxial cables; Optical Fiber
396. 8545 Carbon electrodes
397. 8546 Electrical insulators of any material
398. 8548 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
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]

400. 8703 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
    b) 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.

401. 8704 Refrigerated motor vehicles
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

403. 8715 Baby carriages and parts thereof
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
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. 9003 Frames and mountings for spectacles, goggles or the like, and parts thereof
411. 9004 Spectacles [other than corrective]
412. 9016 Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]
413. 9017 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
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
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

424. 9103 Clocks with watch movements, excluding clocks of heading 9104

425. 9105 Other clocks

426. 9109 Clock movements, complete and assembled

427. 9114 Other clock parts

428. 9110 Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements

429. 9112 Clock cases, and parts thereof

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

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, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof

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 Bamboo furniture

438. 9404 Coir mattresses, cotton pillows, mattress and quilts
439. 9406  Prefabricated buildings
440. 9503  Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
441. 9506  Swimming pools and padding pools
442. 9606 21 00, 22 00, 29, 30  Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks
443. 9603  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. 9607  Slide fasteners and parts thereof
447. 9608  Fountain pens, stylograph pens and other pens
448. 9610 00 00  Boards, with writing or drawing surface, whether or not framed
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
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
453. Any Chapter  Goods which are not specified in Schedule I, II, IV, V or VI
<table>
<thead>
<tr>
<th>S. No.</th>
<th>Chapter/Heading/Sub-heading/Tariff item</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>1703</td>
<td>Molasses</td>
</tr>
<tr>
<td>2.</td>
<td>1704</td>
<td>Chewing gum / bubble gum and white chocolate, not containing cocoa</td>
</tr>
<tr>
<td>3.</td>
<td>1804</td>
<td>Cocoa butter, fat and oil</td>
</tr>
<tr>
<td>4.</td>
<td>1805</td>
<td>Cocoa powder, not containing added sugar or sweetening matter</td>
</tr>
<tr>
<td>5.</td>
<td>1806</td>
<td>Chocolates and other food preparations containing cocoa</td>
</tr>
<tr>
<td>6.</td>
<td>1901 90 [other than 1901 10, 1901 20 00]</td>
<td>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]</td>
</tr>
<tr>
<td>7.</td>
<td>1905 32</td>
<td>Waffles and wafers coated with chocolate or containing chocolate</td>
</tr>
<tr>
<td>8.</td>
<td>2101 11, 2101 12 00</td>
<td>Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee</td>
</tr>
<tr>
<td>9.</td>
<td>2106</td>
<td>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 malt dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder</td>
</tr>
<tr>
<td>10.</td>
<td>2106 90 20</td>
<td>Pan masala</td>
</tr>
<tr>
<td>11.</td>
<td>2202 90 90</td>
<td>Other non-alcoholic beverages</td>
</tr>
<tr>
<td>12.</td>
<td>2202 10</td>
<td>All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured</td>
</tr>
<tr>
<td>13.</td>
<td>2401</td>
<td>Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]</td>
</tr>
<tr>
<td>14.</td>
<td>2402</td>
<td>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</td>
</tr>
<tr>
<td>15.</td>
<td>2403</td>
<td>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences [including biris]</td>
</tr>
<tr>
<td>16.</td>
<td>2515 12 20, 2515 12 90</td>
<td>Marble and travetine, other than blocks</td>
</tr>
<tr>
<td>17.</td>
<td>2516 12 00</td>
<td>Granite, other than blocks</td>
</tr>
<tr>
<td>18.</td>
<td>2523</td>
<td>Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers</td>
</tr>
<tr>
<td>19.</td>
<td>2710</td>
<td>Avgas</td>
</tr>
<tr>
<td>20.</td>
<td>3208</td>
<td>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</td>
</tr>
<tr>
<td>21.</td>
<td>3209</td>
<td>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium</td>
</tr>
<tr>
<td>22.</td>
<td>3210</td>
<td>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather</td>
</tr>
</tbody>
</table>
23. 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

24. 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

25. 3303 Perfumes and toilet waters

26. 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, Bindis, Sindur, Alta]

27. 3305 [other than 3305 90 11, 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 (spirits); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]

28. 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 from (tooth powder or toothpaste)]

29. 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

30. 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

31. 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

32. 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

33. 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

34. 3407 Modelling pastes, including those put up for children's amusement

35. 3602 Prepared explosives, other than propellant powders; such as Industrial explosives

36. 3604 Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles

37. 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

38. 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

39. 3813 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades

40. 3814 Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
41. 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

42. 3820 Anti-freezing preparations and prepared de-icing fluids

43. 3918 Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics

44. 3922 Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics

45. 3926 Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than

   3926 40 11, 3926 90 10]

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]

47. 4012 Retreaded or used tyres and flaps

48. 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]

49. 4016 Other articles of vulcanised rubber other than hard rubber (other than erasers)

50. 4017 Hard rubber (for example ebonite) in all forms, including waste and scrap; articles of hard rubber

51. 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

52. 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]

53. 4203 Articles of apparel and clothing accessories, of leather or of composition leather

54. 4205 Other articles of leather or of composition leather

55. 4206 Articles of gut (other than silk-worm gut), of goldbeater’s skin, of bladders or of tendons

56. 4303 Articles of apparel, clothing accessories and other articles of furskin

57. 4304 Articles of artificial fur

58. 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

59. 4411 Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards

60. 4412 Plywood, veneered panels and similar laminated wood

61. 4413 Densified wood, in blocks, plates, strips, or profile shapes

62. 4414 Wooden frames for paintings, photographs, mirrors or similar objects
63. 4418 Builders’ joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
64. 4421 Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware
65. 4814 Wall paper and similar wall coverings; window transparencies of paper
66. 6702 Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit
67. 6703 Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
68. 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
69. 6801 Setts, curbstones and flagstones, of natural stone (except slate)
70. 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 powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone
71. 6803 Worked slate and articles of slate or of agglomerated slate
72. 6807 Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
73. 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
74. 6809 Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented
75. 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
76. 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
77. 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
78. 6814 Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
79. 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
80. 6901 Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths
81. 6904 Ceramic flooring blocks, support or filler tiles and the like
82. 6905 Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
83. 6906 Ceramic pipes, conduits, guttering and pipe fittings
84. 6907 Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
85. 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
86. 6910 Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
87. 6913 Statuettes and other ornamental ceramic articles
88. 6914 Other ceramic articles
89. 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
90. 7004 Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
91. 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
92. 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
93. 7007 Safety glass, consisting of toughened (tempered) or laminated glass
94. 7008 Multiple-walled insulating units of glass
95. 7009 Glass mirrors, whether or not framed, including rear-view mirrors
96. 7011 Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like
97. 7014 Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
98. 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
99. 7020 Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]
100. 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
101. 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
102. 7324 Sanitary ware and parts thereof of iron and steel
103. 7418 All goods other than utensils i.e. sanitary ware and parts thereof of copper
104. 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
105. 7610 10 00 Doors, windows and their frames and thresholds for doors
106. 7615 All goods other than utensils i.e. sanitary ware and parts thereof
107. 8212 Razors and razor blades (including razor blade blanks in strips)
108. 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]
109. 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-peg, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal
110. 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

111. 304 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

112. 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

113. 8310 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405

114. 8407 Spark-ignition reciprocating or rotary internal combustion piston engine

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], concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]

118. 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. 8418 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415

121. 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 semi-conductor 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]

122. 8422 Dish washing machines, household [8422 11 00] and other [8422 19 00]

123. 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

124. 8424 Fire extinguishers

125. 8427 Fork-lift trucks; other works trucks fitted with lifting or handling equipment

126. 8428 Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)

127. 8429 Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers

128. 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

129. 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

130. 8450  Household or laundry-type washing machines, including machines which both wash and dry

131. 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]

132. 8476  Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines

133. 8478  Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter

134. 8479  Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]

135. 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)

136. 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

137. 8504  Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]

138. 8506  Primary cells and primary batteries

139. 8507  Electric accumulators, including separators therefor, whether or not rectangular (including square)

140. 8508  Vacuum cleaners

141. 8509  Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508

142. 8510  Shavers, hair clippers and hair-removing appliances, with self-contained electric motor

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. 8512  Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreens, wipers, defrosters and demisters, of a kind used for cycles or motor vehicles

145. 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

146. 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

147. 8517  ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40]

148. 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]

149. 8519  Sound recording or reproducing apparatus

150. 8522  Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521
151. 8525 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 cameras recorders [other than CCTV]
152. 8526 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
153. 8527 Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
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 17 inches]
155. 8529 Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
156. 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)
157. 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
158. 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 fibres, bundles or cables
159. 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
160. 8539 Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]
161. 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]
162. 8545 Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)
163. 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
164. 8702 Motor vehicles for the transport of ten or more persons, including the driver
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. 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)
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]
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

Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles

Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars

Parts and accessories of vehicles of headings 8711 and 8713

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]

Aircrafts for personal use

Yachts and other vessels for pleasure or sports; rowing boats and canoes

Goggles

Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy

Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539

Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus

Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers

Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens

Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection

Microscopes other than optical microscopes; diffraction apparatus

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

Direction finding compasses; other navigational instruments and appliances

Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders

Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights

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

Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses

Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal

Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101

Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels

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)
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>196. 9107</td>
<td>Time switches with clock or watch movement or with synchronous motor</td>
</tr>
<tr>
<td>197. 9108</td>
<td>Watch movements, complete and assembled</td>
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<tr>
<td>198. 9110</td>
<td>Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements</td>
</tr>
<tr>
<td>199. 9111</td>
<td>Watch cases and parts thereof</td>
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<td>200. 9112</td>
<td>Cases for other than clocks, and parts thereof</td>
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<tr>
<td>201. 9113</td>
<td>Watch straps, watch bands and watch bracelets, and parts thereof</td>
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<tr>
<td>202. 9114</td>
<td>Other watch parts</td>
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<tr>
<td>203. 9201</td>
<td>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments</td>
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<tr>
<td>204. 9202</td>
<td>Other string musical instruments (for example, guitars, violins, harps)</td>
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<tr>
<td>205. 9205</td>
<td>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs</td>
</tr>
<tr>
<td>206. 9206 00 00</td>
<td>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)</td>
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<tr>
<td>207. 9207</td>
<td>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)</td>
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<tr>
<td>208. 9208</td>
<td>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</td>
</tr>
<tr>
<td>209. 9209</td>
<td>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</td>
</tr>
<tr>
<td>210. 9302</td>
<td>Revolvers and pistols, other than those of heading 9303 or 9304</td>
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<tr>
<td>211. 9401</td>
<td>Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof</td>
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<tr>
<td>212. 9403</td>
<td>Other furniture [other than bamboo furniture] and parts thereof</td>
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<tr>
<td>213. 9404</td>
<td>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</td>
</tr>
<tr>
<td>214. 9405</td>
<td>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</td>
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<tr>
<td>215. 9504</td>
<td>Video games consoles and Machines</td>
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<td>216. 9505</td>
<td>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes</td>
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<tr>
<td>217. 9506</td>
<td>Articles and equipment for general physical exercise, gymnastics, athletics</td>
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<tr>
<td>218. 9508</td>
<td>Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]</td>
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<tr>
<td>219. 9601</td>
<td>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)</td>
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<tr>
<td>220. 9602</td>
<td>Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of steerin, 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</td>
</tr>
<tr>
<td>221. 9611</td>
<td>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</td>
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<tr>
<td>S. No.</td>
<td>Chapter/ Heading/ Sub-heading/ Tariff item</td>
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<tr>
<td>-------</td>
<td>-------------------------------------------</td>
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<tr>
<td>1.</td>
<td>7101</td>
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<td>2.</td>
<td>7102</td>
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<td>10.</td>
<td>7110</td>
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<td>11.</td>
<td>7111</td>
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</tbody>
</table>
| 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.
13. 7113 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal
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
18. 7118 Coin

**Schedule VI – 0.125%**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Chapter/Heading/Sub-heading/Tariff item</th>
<th>Description of Goods</th>
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<tbody>
<tr>
<td>1.</td>
<td>7102</td>
<td>Diamonds, non-industrial unworked or simply sawn, cleaved or bruted</td>
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<td>2.</td>
<td>7103</td>
<td>Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped</td>
</tr>
<tr>
<td>3.</td>
<td>7104</td>
<td>Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped</td>
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</tbody>
</table>

**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 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.

(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).

(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 from the 1st day of July, 2017.

Vanlal Chhuanga,
Commissioner & Secretary to the Govt. of Mizoram,
Taxation Department.