

CGST: Schedule of Rates for Supply of Goods

The Schedule of Rates for Supply of Goods has been notified under Section 9 of the CGST Act, 2017 *vide* notification No. 1/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 01.07.2017). This notification was first published *vide* number GSR 673(E), dated 28.06.2017; and has been amended *vide* notification No. 18/2017-Central Tax (Rate), dated 30.06.2017; No. 19/2017-Central Tax (Rate), dated 18.08.2017; No. 27/2017-Central Tax (Rate), dated 22.09.2017; No. 34/2017-Central Tax (Rate), dated 13.10.2017; No. 41/2017-Central Tax (Rate), dated 14.11.2017; No. 6/2018-Central Tax (Rate), dated 25.01.2018; No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018); No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 1.1.2019); No. 08/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No. 12/2019-Central Tax (Rate), dated 30.07.2019 (w.e.f. 01.08.2019); No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No. 27/2019-Central Tax (Rate), dated 30.12.2019 (w.e.f. 01.01.2020); No. 1/2020-Central Tax (Rate), dated 21.02.2020 (w.e.f. 01.03.2020); No. 3/2020-Central Tax (Rate), dated 25.03.2020 (w.e.f. 01.04.2020); No. 01/2021-Central Tax (Rate), dated 02.06.2021; No. 08/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 13/2021-Central Tax (Rate), dated 27.10.2021 (w.e.f. 27.10.2021); No. 14/2021-Central Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022 superseded before coming into force); No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022); and No. 21/2021-Central Tax (Rate), dated 31.01.2021 (w.e.f. 01.01.2022).

2. There are six Schedules with different rates of Central Tax prescribed. The Schedules and rate of central tax specified are as under:-

Schedule	Rate of Central Tax specified
Schedule I	2.5%
Schedule II	6 %
Schedule III	9%
Schedule IV	14%
Schedule V	1.5%
Schedule VI	0.125%

3. As amended text of notification No. 01/2017-Central Tax (Rate), dated 28.06.2017 has been prepared for convenience of the user of this document. Wherever amendment was made by way of omissions/substitution of the text, the omitted /substituted text as existed prior to such omission/substitution has also been given in the footnotes. This will enable user of this document to track changes in the entries falling under schedules over a period of time since 01.07.2017.

4. It may be noted that identical Schedules of Rates for supply of goods has been issued by each of the State under respective State GST Acts. *Vide* notification No. 01/2017-Integrated Tax (Rate), dated 28.06.2017, Schedules for integrated tax in respect of supply of goods has been notified under Section 5 of the IGST Act, 2017.

Notification No.1/2017-Central Tax (Rate), dated 28.06.2017 as amended

G.S.R.673(E).- In exercise of the powers conferred by sub-section (1) of section 9¹[and sub-section (5) of section 15] of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the central 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.

Schedule I – 2.5%

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
² [1.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] and put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]
³ [2.	0303, 0304, 0305, 0306, 0307, 0308, ⁴ [0309]	All goods [other than fresh or chilled] and put up in unit container and, - bearing a registered brand name; or (a) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable

¹ Inserted vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

² Substituted entry No. 1 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

1.	0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304
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³ Substituted entry No. 2 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

2.	0304	Fish fillets and other fish meat (whether or not minced), frozen
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⁴ Inserted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
		claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]
⁵ [3.	[omitted]	[omitted]
4.	[omitted]	[omitted]
5.	[omitted]	[omitted]
6.	[omitted]	[omitted]]
7.	0401	UltraHigh Temperature (UHT) milk
8.	0402	Milk and cream, concentrated or containing added sugar or othersweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]
9.	0403	⁶ [Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa].
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 ⁷ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
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.

⁵Omitted entry Nos. 3 to 6 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

3.	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption
4.	0306	Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption
5.	0307	Molluscs, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption
6.	0308	Aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption

⁶Substituted for the words “Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa” vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

⁷Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
13.	0409	Natural honey, ⁸ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
14.	0410	⁹ [Insects and other 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	¹⁰ [All goods [other than fresh or chilled] and put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]
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.	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower

⁸ Substituted for the words "put up in unit container and bearing a registered brand name" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁹ Substituted for the words "Edible products of animal origin, not elsewhere specified or included" vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022).

¹⁰ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -
"Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked".

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
¹¹ [23.	[omitted]	[omitted] Vegetables (uncooked or cooked by steaming or boiling in water), frozen ¹² [- put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]
24.	[omitted]	[omitted]]
25.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split ¹³ [put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
26.	0714	¹⁴ [Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]]
27.	0801	¹⁵ [Cashew nuts, whether or not shelled or peeled, desiccated coconuts]
28.	0802	Dried areca nuts, whether or not shelled or peeled
29.	¹⁶ [0802,0813]	Dried chestnuts (singhada), whether or not shelled or peeled
¹⁷ [29A	0802	Walnuts, whether or not shelled]

¹¹ Omitted entry Nos. 23 & 24 vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to omission, it read as under: -

23.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen , put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE
24.	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

¹² Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹³ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017- Central Tax (Rate), dated 22.09.2017.

¹⁴ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -
“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”

¹⁵ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -
“Cashew nuts, whether or not shelled or peeled”.

¹⁶ Substituted for the figures “0802” vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

¹⁷ Inserted entry No. 29A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
30.	08	Dried makhana, whether or not shelled or peeled ¹⁸ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]]
¹⁹ [30A	0804	Mangoes sliced, dried]
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 sulphurdioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
²⁰ [33A	[omitted]	[omitted]]
²¹[33A	0813	Tamarind, dried]
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	²² [Coffee roasted, whether or not 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 10, 0910 3010]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices

¹⁸Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹⁹Inserted entry No. 30A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

²⁰Omitted entry No. 33A vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019). Prior to omission, it read as under: -

33A	0813	Tamarind, dried
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²¹Inserted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²²Substituted for the words "Coffee, whether or not roasted or decaffeinated" vide corrigendum dated 12.07.2017.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
45.	10	All goods i.e. cereals, ²³ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
46.	1001	Wheat and meslin ²⁴ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
47.	1002	Rye ²⁵ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
48.	1003	Barley ²⁶ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
49.	1004	Oats ²⁷ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
50.	1005	Maize (corn) ²⁸ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]

²³ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²⁴ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²⁵ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²⁶ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²⁷ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²⁸ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
51.	1006	Rice ²⁹ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
52.	1007	Grain sorghum ³⁰ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
53.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] ³¹ [put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
54.	1101	Wheat or meslin flour ³² [put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]].
55.	1102	Cereal flours other than of wheat or meslin i.e., maize (corn) flour, Rye flour, etc. ³³ [put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]

²⁹ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

³⁰ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

³¹ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

³² Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

³³ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
56.	1103	Cereal groats, meal and pellets, including suji and dalia, ³⁴ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
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, ³⁵ [flour,] flakes, granules and pellets of potatoes ³⁶ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
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 ³⁷ [0713], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, ³⁸ [put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]
³⁹ [60.	[Omitted]	[omitted]]
61.	⁴⁰ [0713]	Guar gum refined split
62.	1109 00 00	Wheat gluten, whether or not dried
63.	12	All goods other than of seed quality
64.	1201	Soya beans, whether or not broken other than of seed quality.
65.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or roken other than of seed quality.
66.	1203	Copra ⁴¹ [omitted]

³⁴ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

³⁵ Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁶ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

³⁷ Corrected for “1106 10 90” vide corrigendum F.No.354/117/2017-TRU, dated 27.07.2017.

³⁸ Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

³⁹ Omitted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

60.	1106 10 10	Guar meal
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⁴⁰ Corrected for “1106 10 90” vide corrigendum F.No.354/117/2017-TRU, dated 27.07.2017.

⁴¹ Omitted the words “other than of seed quality” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
67.	1204	Linseed, whether or not broken other than of seed quality.
68.	1205	Rape or colza seeds, whether or not broken other than of seed quality.
69.	1206	Sunflower seeds, whether or not broken other than of seed quality
70.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
71.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard
⁴² [71A]	1209	Tamarind seeds meant for any use other than sowing]
⁴³ [72.	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin]
73.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered
74.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included
75.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams)[other than lac and shellac]
76.	1301	Compounded asafoetida commonly known as heeng
⁴⁴ [76A.	13	Tamarind kernel powder]
77.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
⁴⁵ [78	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked]]
⁴⁶ [78A	1404 or 3305	Mehendi paste in cones]

⁴² Inserted vide notification No.8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

⁴³ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

72.	1210	cones, dried, whether or not ground, powdered or in the form of pellets; lupulin
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⁴⁴ Inserted entry No. 76A vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

⁴⁵ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

78.	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	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]
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⁴⁶ Inserted entry No. 78A vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
79.	1507	Soya-bean oil and its fractions, whether or not refined, but notchemically modified
80.	1508	Ground-nut oil and its fractions, whether or not refined, but notchemically modified.
81.	1509	Olive oil and its fractions, whether or not refined, but notchemically modified.
82.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
83.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
84.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
85.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
86.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
87.	1515	⁴⁷ [Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.]
88.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
89.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
90.	1518	Vegetable fats and oils and their fractions, boiled, 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, ⁴⁸ [omitted]
92.	⁴⁹ [1702 or 1704]	⁵⁰ [Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa]
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)

⁴⁷ Substituted for the words "Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified" vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

⁴⁸ Omitted the words "khandsari sugar" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁹ Corrected for "1702" vide corrigendum F. No. 354/117/2017-TRU, dated 27.07.2017.

⁵⁰ Substituted for the words "Palmyra sugar, mishri, batasha, bura" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
98.	1903	Tapioca and substitutes therefor prepared from starch, in the form offlakes, grains, pearls, siftings or in similar forms. (sabudana)
99.	1905	Pizza bread
⁵¹ [99A]	1905 or 2106	Khakhra, plain chapatti or roti]
100.	1905 40 00	Rusks, toasted bread and similar toasted products
⁵² [100A]	2106	Roasted Gram] ⁵³ [,idli/dosa batter, chutney powder]
101.	2106 90	Sweetmeats
⁵⁴ [101A]	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]]
102.	2201 90 10	Ice and snow
⁵⁵ [102A]	2207	Ethyl alcohol supplied to OilMarketing Companies for blending with motor spirit (petrol)]
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
⁵⁶ [103A]	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake]]
⁵⁷ [103B]	2302	Rice bran (other than de-oiled rice bran)]
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 ⁵⁸ [omitted]

⁵¹Inserted entry No. 99A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁵² Inserted entry No. 100A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁵³ Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁵⁴Inserted entry No. 101A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁵⁵Inserted entry No. 102A vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁵⁶ Corrected (Inserted entry No. 103A) videCorrigendum F. No. 354/117/2017-TRU-Pt., dated 12.07.2017.

⁵⁷Inserted entry No. 103B vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

⁵⁸Omitted the words “[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]” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
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 ⁵⁹ [omitted]
107.	2306	⁶⁰ [Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake] 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 ⁶¹[other than cotton seed oil cake]
108.	2307	Wine lees; argol
109.	2401	Tobacco leaves
110.	2502	Unroasted iron pyrites.
⁶² [111.	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal Sulphur]
112.	2504	Natural graphite.
113.	2505	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.
114.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
115.	2507	Kaolin and other kaolinic clays, whether or not calcined.
116.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.
117.	2509	Chalk.
118.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.
119.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.
120.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.

⁵⁹ Omitted the words “[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]” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁶⁰ Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

“Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 other than cotton seed oil cake”

⁶¹ Substituted for the words “[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]” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017

⁶² Substituted entry No. 111 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

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]
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S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
121.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.
122.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
123	⁶³ [2515 (Except 2515 12 10, 2515 12 20, 2515 12 90) or 6802]	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready touse]
⁶⁴ [123A]	2515 11 00	Marble and travertine, crude or roughly trimmed]
124.	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
125.	2516 11 00	Granite crude or roughly trimmed
126.	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones heading 2515 or 2516 whether or not heat treated.
127.	2518	⁶⁵ [Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered]
128.	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.
129.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.
130.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
131.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.
132.	2524	Asbestos

⁶³Substituted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to substitution, it read as under: -

2515 [Except 2515 12 10, 2515 12 20, 2515 12 90]	Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]
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⁶⁴Inserted entry No. 123A vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁶⁵Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

“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 rammingmix, 2518 10 dolomite, Not calcined or sintered”

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
133.	2525	Mica, including splitting; mica waste.
134.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
135.	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ ⁶⁶ [(calculated on dry weight)]
136.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.
137.	2530	Mineral substances not elsewhere specified or included.
⁶⁷ [138.	26 [other than 2619, 2620, 2621]	All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; otherslag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]
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.]

⁶⁶Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁶⁷Omitted Entries No. 138 to 148 vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021). Prior to omission, the entries No. 138 to 148 provided as under:-

138.	26 [other than 2619, 2620, 2621]	All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; otherslag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]
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.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
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
⁶⁸ [156A]	2621	Fly Ash]
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	⁶⁹ [(a) kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST] ⁷⁰ [iii. Marine Fuel 0.5% (FO)]
165.	2711 12 00, 2711 13 00, ⁷¹ [2711 19 00]	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply ⁷² [omitted] to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.
⁷³ [165A]	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers]
166.	28	Thorium oxalate
167.	28	Enriched KBF ₄ (enriched potassium fluoborate)
168.	28	Enriched elemental boron
169.	28	Nuclear fuel
170.	2805 11	Nuclear grade sodium
⁷⁴ [170A]	2809	Fertilizer grade phosphoric acid]
171.	2845	Heavy water and other nuclear fuels

⁶⁸ Inserted entry No. 156A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁶⁹ Substituted for the words "Kerosene PDS" vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁷⁰ Inserted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

⁷¹ Substituted for "27101900" vide corrigendum F. No. 354/117/2017-TRU Pt. dated 12.07.2017.

⁷² Substituted for the words "to household domestic consumers or" vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

⁷³ Inserted entry No. 165A vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

⁷⁴ Inserted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
172.	2853	Compressed air
173.	30	Insulin
174.	3002, 3006	Animal or Human Blood Vaccines
175.	30	Diagnostic kits for detection of all types of hepatitis
176.	30	Desferrioxamine injection or deferiprone
177.	30	Cyclosporin
178.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name
179.	30	Oral re-hydration salts
180.	⁷⁵ [30 or any other Chapter]	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule
181.	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule
⁷⁶ [181A]	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia]
182.	3101	All goods i.e. animal or vegetable fertilisers or organic fertilizers put up in unit containers and bearing a brand name
⁷⁷ [182A.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers]
183.	32	Wattle extract, quebracho extract, chestnut extract
184.	3202	Enzymatic preparations for pre-tanning
185.	3307 41 00	⁷⁸ [Agarbatti, lobhan, dhoop batti, dhoop, sambhrani]
186.	3402	Sulphonated castor oil, fish oil or sperm oil

⁷⁵Corrected vide corrigendum F. No. 354/117/2017-TRU, dated 30.6.2017.

⁷⁶ Inserted entry No. 181A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁷⁷ Inserted entry No. 182A to 182D vide notification No. 18/2017-Central Tax (Rate), dated 30.06.2017 (w.e.f. 01.07.2017).

⁷⁸ Substituted for the word "Agarbatti, lobhan" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
⁷⁹ [186A]	3816	Dolomite ramming mix
186B	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel]
⁸⁰ [186A]	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel]
⁸¹ [187.	Omitted]	[omitted]]
⁸² ⁸³ [187A	3915	Waste, parings or scrap, of plastics]]
188.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
⁸⁴ [188A.	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)]
⁸⁵ [189	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft]
190.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws
191.	4016	Erasers
⁸⁶ [191A.	4017	Waste or scrap of hard rubber]
192.	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
193.	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split

⁷⁹ Substituted the entry No. 186A vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, the entry 186A provided as under:-

186A	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel]
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⁸⁰ Inserted Entry No. 186A vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

⁸¹ Omitted entry No. 187 vide notification No. 3/2020-Central Tax (Rate), dated 25.03.2020 (w.e.f. 01.04.2020). Prior to omission, it provided as under: -

187.	3605 00 10	Handmade safety matches <i>Explanation.</i> — For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: - (i) framefilling; (ii) dipping of splints in the composition for matchheads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging
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⁸² Omitted entry No. 187A vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

⁸³ Inserted entry No. 187A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁸⁴ Inserted entry No. 188A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁸⁵ Substituted entry No. 189 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

189.	4016	Toy balloons made of natural rubber latex
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⁸⁶ Inserted entry No. 191A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
194.	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
195.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
196.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
197.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
⁸⁷ [197A]	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
197B	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
197C	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
197D	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
197E	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour]
198.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
⁸⁸ [198A]	4501	Natural cork, raw or simply prepared]
⁸⁹ [198A][A]	4601, 4602	⁹⁰ [Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork]
⁹¹ [198B]	4707	Recovered waste or scrap of paper or paperboard]
199.	4801	Newsprint, in rolls or sheets
200.	4823	⁹² [Kites, Paper mache articles]
201.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
⁹³ ⁹⁴ [201]	[omitted]	[omitted]

⁸⁷Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁸⁸ Inserted Entry No. 198A and renumbered earlier Entry No. 198A as 198AA vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁸⁹Inserted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁹⁰Substituted for the words "Grass, leaf or reed or fibre products, including mats, pouches, wallets" vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

⁹¹Inserted entry No. 198B vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁹²Substituted for the word "Kites" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁹³Omitted vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to omission, it read as under:

201A	4907	Duty Credit Scrips
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S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
A		
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, shoddywool
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 (<i>Cannabis sativa</i> 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 ⁹⁵ , including coir pith compost put up in unit container and bearing a brand name]
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
⁹⁶ [218A]	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread]
⁹⁷ [218B]	5607	Jute twine, coir cordage or ropes
218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
218D	5609	Products of coir]
219.	⁹⁸ [5702, 5703, 5705]	⁹⁹ [Coir mats, matting, floor covering and handloom durries]
¹⁰⁰ [219A]	5801	¹⁰¹ [all goods] ¹⁰² [Corduroy fabrics, velvet fabrics]-

⁹⁴ Inserted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁹⁵ Added vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁹⁶ Inserted entry No. 218A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁹⁷ Inserted entry Nos 218 B, 218C, and 218D vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁹⁸ Substituted for the figures "5705" vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁹⁹ Substituted for the words "Coir mats, matting and floor covering" vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

¹⁰⁰ Inserted entry No. 219A and 219B vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

¹⁰¹ Substituted for the words "Corduroy fabrics, velvet fabrics" vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

¹⁰² Substituted for the words "Corduroy fabrics" vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
¹⁰³ [219A A]	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)]
219B	5808	Saree fall]
220.	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, ¹⁰⁴ [salma], dabka, chumki, ¹⁰⁵ [gota, sitara], naqsi, kora, glass beads, badla, ¹⁰⁶ [giza i]
221.	60	Knitted or crocheted fabrics [All goods]
¹⁰⁷ [222.	[61 or 6501 or 6505	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece]
223.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece
¹⁰⁸ [224	¹⁰⁹ [63 [other than 6305 32 00, 6305 33 00, 6309]] ¹¹⁰ [63 [other than 6305 32 00, 6309]]	Other madeup textile articles, sets, of sale value not exceeding Rs. 1000 per piece]
¹¹¹ [224A	¹¹² [6309 or 6310]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece]
¹¹³ [225	Omitted	Omitted]

¹⁰³ Inserted entry No. 219AA vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹⁰⁴ Corrected for word “saima” vide corrigendum F. No. 354/117/2017-TRU, dated 27.07.2017.

¹⁰⁵ Corrected for word “gotasitara” vide corrigendum F. No. 354/117/2017-TRU, dated 27.07.2017.

¹⁰⁶ Corrected for word “glza” vide corrigendum F. No. 354/117/2017-TRU, dated 27.07.2017.

¹⁰⁷ Substituted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to substitution, it read as under:

61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece
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¹⁰⁸ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

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
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¹⁰⁹ Substituted for the figures and words “63 [other than 6305 32 00, 6309]” vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹¹⁰ Substituted for the words, figures and brackets “63 [other than 6309]” vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

¹¹¹ Inserted entry No. 224A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹¹² Substituted for the words and figures “63 [other than 6309]” vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

¹¹³ Omitted vide notification No. 21/2022-Central Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022). Prior to omission, it read as under:-

225.	64	Footwear of sale value not exceeding Rs.1000 per pair
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S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
225.	64	¹¹⁴ [Footwear of sale value not exceeding Rs.1000 per pair] Footwear having a retail sale price not exceeding Rs. ¹¹⁵ [1000] per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.
¹¹⁶ [225A]	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content]
¹¹⁷ [225A]	6602 00 00	Walking-sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks]
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
¹¹⁸ [228A]	7001	Cullet or other waste or scrap of glass]
229.	7018	Glass beads.
230.	84	Pawan Chakki that is Air Based Atta Chakki
¹¹⁹ [230A]	8407 10 00, 8411	Aircraft engines]
231.	8413, 8413 91	Hand pumps and parts thereof
232.	¹²⁰ [841912]	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
¹²¹ [234.	¹²² [84, 85 or 94]	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 ¹²³ (h) Photo voltaic cells, whether or not assembled in modules or made-

¹¹⁴ Substituted vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to substitution, it read as under: -

"Footwear having a retail sale price not exceeding Rs. 1000 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself."

¹¹⁵ Substituted for the figures "500" vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

¹¹⁶ Inserted entry No. 225A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹¹⁷ Substituted Entries No. 225A and 225B for Entry No. 225A vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to substitution, entry No. 225A read as under: -

225A	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content
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¹¹⁸ Inserted entry No. 228A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

¹¹⁹ Inserted entry No. 230A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹²⁰ Substituted for the numbers "8419 19" vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

¹²¹ Omitted entry No. 234 vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

¹²² Substituted for "84 or 85" vide corrigendum F. No. 354/117/2017-TRU, Pt. dated 12.07.2017.

¹²³ Corrected vide Corrigendum F. No. 354/117/2017-TRU, dated 27.07.2017.

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
		up into panels] ¹²⁴[Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017 Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.]]
¹²⁵ [234A	84 or 85	¹²⁶ [E-waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer]]
¹²⁷ [234B	8504	Charger or charging station for Electrically operated vehicles]
¹²⁸ [234C	8509	Wet grinder consisting of stone as grinder]
¹²⁹ [235	[omitted]	[omitted]
236	[omitted]	[omitted]
237.	[omitted]	[omitted]
238.	[omitted]	[omitted]
239.	[omitted]	[omitted]

¹²⁴ Inserted vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

¹²⁵ Inserted entry No. 234A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

¹²⁶ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

“E-waste

Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E- Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R.338(E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational”

¹²⁷ Inserted entry No. 234B vide notification No. 12/2019-Central Tax (Rate), dated 31.07.2019 (w.e.f. 01.08.2019).

¹²⁸ Inserted entry No. 234C vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹²⁹ Omitted entry Nos. 235 to 242 vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019). Prior to omission, it read as under: -

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

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
240.	[omitted]	[omitted]
241.	[omitted]	[omitted]
242.	[omitted]	[omitted]
¹³⁰ [242A]	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation.-</i> For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such roadvehicles and shall include E- bicycles.]
243.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
¹³¹ [243A]	8714 20	Parts and accessories of carriage for disabled persons]
¹³² [243[B]]	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads]
¹³³ [244]	8802 or 8806	Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use]
245.	¹³⁴ [8807]	¹³⁵ [Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III)]
246.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, bargesand 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

¹³⁰ Inserted vide notification No. 12/2019-Central Tax (Rate), dated 31.07.2019 (w.e.f. 01.08.2019).

¹³¹Inserted Entry No. 243 A and renumbered earlier entry No. 243A as 243B vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

¹³² Inserted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

¹³³ Substituted Entry No. 234 vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022). Prior to substitution, it read as under: -

244.	8802	Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.
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¹³⁴Substituted for the numbers “8803” vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022).

¹³⁵Substituted for the words “Parts of goods of heading 8802” vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022).

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
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) Wheelchairs; (iii) Walkingframes; (iv) Tricycles; (v) Brailers;and (vi) Artificiallimbs
257.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule
¹³⁶ [257A]	9404	Cotton quilts ofsalevalue not exceedingRs.1000 per piece]
¹³⁷ [257B]	9401 10 00	Aircraft seats]
258.	¹³⁸ [9405] 9405 50 31	Kerosene pressure lantern
259.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles
¹³⁹ [259A]	9601	Worked corals other than articles of coral]
¹⁴⁰ [259A]	¹⁴¹ [9503]	Toy balloons made of natural rubber latex
259B	9507	Fishing hooks
259C	9601	Worked corals other than articles of coral]
¹⁴² [260.	9603[other than 96031000]	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]]
261.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907
262.	9705	Numismatic coins

¹³⁶ Inserted entry No. 257A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

¹³⁷ Inserted entry No. 257B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹³⁸ Substituted for the numbers “ 9405 50 31” vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022).

¹³⁹ Inserted entry No. 259A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

¹⁴⁰ Substituted for entry No. 259A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

259A	9601	Worked corals other than articles of coral]
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¹⁴¹ Substituted for the numbers and words “4016 or 9503” vide notification No. 01/2021-Central Tax (Rate), dated 2.6.2021 (w.e.f. 2.6.2021).

¹⁴² Substituted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017. Prior to substitution, it read as under: -

260.	9603 10 00	Broomsticks
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S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
263.	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at S.No.181 above, intended for personal use.
¹⁴³ [263A]	Any chapter	Rosaries, prayer beads or Hawan samagri]
¹⁴⁴ [264]	Any chapter	¹⁴⁵ [Biomass briquettes or solid bio fuel pellets]]

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

¹⁴³ Inserted entry No. 263A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

¹⁴⁴ Inserted entry No. 265 vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

¹⁴⁵ Substituted for the words "Biomass briquettes" vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

- (34) Protamine
- (35) Quinidine
- (36) Sodium Cromoglycate spin caps and cartridges
- (37) Sodium Hyaluronatesterile 1% and 1.4% solution
- (38) Somatostatin
- (39) Strontium Chloride(85Sr.)
- (40) Thioguanine
- (41) Tobramycin
- (42) TetanusImmunoglobulin
- (43) TyphoidVaccines:
 - (a) VI Antigen of Salmonella Typhi, and
 - (b) Ty2la cells and attenuated non-pathogenic strains of S. Typhi
- (44) Tretinoin
- (45) Tribavirin / Ribavirin
- (46) Urokinase
- (47) Ursodeoxycholic Acid
- (48) Vancomycin
- (49) Vasopressin
- (50) Vecuronium Bromide
- (51) Zidovudine
- (52) 5-Fluorouracil
- (53) Pegulated Liposomal Doxorubicin Hydrochloride injection
- (54) Ketoanalogue preparation of essential amino acids
- (55) Pergolide
- (56) Kit for bedside assay of Troponin-T
- (57) Solution for storing, transporting, flushing donor organs for transplant
- (58) Miltefosine
- (59) Milrinone Lactate
- (60) Methoxy Isobutyl Isonitrile (MIBI)
- (61) Haemophilus Influenzae Type b Vaccine
- (62) Mycophenolate Sodium
- (63) Verteporfin
- (64) Daclizumab
- (65) Ganciclovir
- (66) Drotrecogin alfa (activated)
- (67) Eptacogin alfa activated recombinant coagulation factor VIIa
- (68) Muromonab CD3
- (69) Japanese encephalitis vaccine
- (70) Valganciclovir
- (71) Low molecular weight heparin
- (72) Efavirenz
- (73) Emtricitabine;
- (74) Azathioprine;
- (75) Antinomycin D;
- (76) Cytosine Arabinoside (Cytarabine);
- (77) Vinblastine Sulphate
- (78) Vincristine;
- (79) Eurocollins Solution;
- (80) Everolimus tablets/dispersible tablets;
- (81) Poractant alfa
- (82) Troponin-I whole blood test kit;

- (83) Blower/mister kit for beating heartsurgery;
- (84) Fluoro Enzyme Immunoassay Diagnostickits.
- (85) TabletTelbivudine
- (86) InjectionExenatide
- (87) DTaP-IPV-Hibor PRP-T combined Vaccine
- (88) Pneumococcal-7 Valent Conjugate Vaccine(Diphtheria CRM197Protein)
- (89) Injection Thyrotropin Alfa
- (90) InjectionOmalizumab.
- (91) Abatacept
- (92) Daptomycin
- (93) Entacevir
- (94) FondaparinuxSodium
- (95) Influenza Vaccine
- (96) Ixabepilone
- (97) Lapatinib
- (98) Pegaptanib Sodiuminjection
- (99) SunitinibMalate
- (100) Tocilizumab
- (101) AgalsidaseBeta
- (102) Anidulafungin
- (103) Capsosfunginacetate
- (104) DesfluraneUSP
- (105) Heamostatic Matrix with Gelatin and humanThrombin
- (106) Imiglucerase
- (107) Maraviroc
- (108) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
- (109) Sorafenib tosylate
- (110) Varenclinetartrate
- (111) 90 Yttrium
- (112) Nilotinib
- (113) Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
- (114) Micafungin sodium forinjection
- (115) Bevacizumab
- (116) Raltegravirpotassium
- (117) Rotavirus Vaccine (Live OralPentavalent)
- (118) Pneumococcal Polysaccharide Vaccine
- (119) Temsirolimus Concentrate for infusion forinjection
- (120) Natalizumab
- (121) Octreotide
- (122) Somatropin
- (123) AurothiomalateSodium
- (124) Asparaginase
- (125) AgglutinatingSera
- (126) Anti-Diphtheria Normal HumanImmunoglobulin
- (127) Anti-human lymphocyte immunoglobulinIV
- (128) Anti-human thymocyte immunoglobulinIV
- (129) Anti-Pertussis Normal HumanImmunoglobulin
- (130) Anti-Plagueserum
- (131) Anti-Pseudomonas Normal HumanImmunoglobulin

- (132) Basiliximab
- (133) Beractant Intra-tracheal Suspension
- (134) Blood group sera
- (135) Botulinum Toxin Type A
- (136) Burn therapy dressing soaked in gel
- (137) Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders
- (138) Bovine Albumin
- (139) Bretyleum Tosylate
- (140) Calcium Disodium Edetate
- (141) Carmustine
- (142) Cesium Tubes
- (143) Calcium folinate
- (144) Cholestyramine
- (145) Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
- (146) Cobalt-60
- (147) Corticotrophin
- (148) Cyanamide
- (149) Diagnostic Agent for Detection of Hepatitis B Antigen
- (150) Diagnostic kits for detection of HIV antibodies
- (151) Diphtheria Antitoxin sera
- (152) Diazoxide
- (153) Edrophonium
- (154) Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
- (155) Epirubicin
- (156) Fibrinogen
- (157) Floxuridine
- (158) Flucytosin
- (159) Flecainide
- (160) Fludarabine Phosphate
- (161) Foetal Bovine Serum (FBS)
- (162) Gadolinium DTPA Dimeglumine
- (163) Gallium Citrate
- (164) Gas gangrene Anti-Toxin Serum
- (165) Goserlin Acetate
- (166) Hepatitis B Immunoglobulin
- (167) Hexamethylmelamine
- (168) Hydralazine
- (169) Idarubicin
- (170) Idoxuridine
- (171) Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
- (172) Inactivated rabies vaccine [Human diploid cell]
- (173) Inactivated rabies vaccine [Vero-cell]
- (174) Intravenous amino acids
- (175) Intravenous Fat Emulsion
- (176) Iopamidol
- (177) Iohexol
- (a) Indium (III) in bleomycin
- (b) Indium 113 Sterile generator and elution accessories
- (c) Indium 113 in brain scanning kit

- (d) Indium113 in liver scanningkit
- (178) Iscador, CLIA diagnostic kits
- (179) Levodopa withbenserazine
- (180) Lenograstim
- (181) Meningococcoal A and C combined vaccine with diluantsolvent
- (182) Methicillin
- (183) Metrizamide Inj withdiluant
- (184) Monocomponentinsulins
- (185) MycophenolateMofetil
- (186) Normal Humanplasma
- (187) Normal Humanimmunoglobulin
- (188) Nuclear magnetic resonance contrastagent
- (189) Normal Human serumAlbumin
- (190) Penicillamine
- (191) Pentamidine
- (192) Penicillinase
- (193) Poliomyelitis vaccine (inactivated and live)
- (194) Potassium Aminobenzoate
- (195) Porcine Insulin ZincSuspension
- (196) Prednimustine
- (197) Porcine and Bovine insulin
- (198) Purified Chick Embryo Cell RabiesVaccine
- (199) Pyridostigmine
- (200) Pneumocystis carinii F kits
- (201) Prostaglandin E1(PGE1)
- (202) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH andDigoxin)
- (203) Radioisotope TI201
- (a) Rabbit brains thromboplastin for PTtest
- (b) Reagent for PTtests
- (c) Human Thrombin for TTtests
- (204) Rabies immune globulin of equineorigin
- (205) Sevoflurane
- (206) Recuronium Bromide
- (207) Septopal beads andchains
- (208) Sodium Arsenate
- (209) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
- (210) Solution of Nucleotides and Nucliosides
- (211) Specific DesensitizingVaccine
- (212) Sterile Absorbable Haemostat for control of surgical vessel bleeding
- (213) Strontium SR-89 Chloride
- (214) Suxamethonium Chloride
- (215) Selenium-75
- (216) Teicoplanin
- (217) Tetrafosmin
- (218) Ticarcillin
- (219) TranexamicAcid
- (220) Tocainide
- (221) Tri-iodothyronine
- (222) TriethyleneTetramine
- (223) Thrombokinas

- (224) Teniposide
 (225) Trans-1-diamino cyclohexane Oxalatoplatinum
 (226) Ticarcillin Disodium and Potassium Clavulanate combination
 (227) Vindesine Sulphate
 (228) X-ray diagnostic agents, the following:-
 (a) Propylidone
 (b) Ethyl iodophenylundecylate
 (c) Iodipamide methylglucamine
 (d) Lipidollutrafuid
 (e) Patentblue
 (f) Zalcitabine
 (229) Zoledronic Acid
 (230) Anti-Haemophilic Factors Concentrate (VIII and IX)
¹⁴⁶[(231) Diethyl carbamazine]
¹⁴⁷[(232) Pembrolizumab (Keytruda)]

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) Atropine
- (15) Homatropine
- (16) Chloroquine
- (17) Amodiaquine
- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfamethopyrazine
- (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

¹⁴⁶ Inserted vide notification No. 01/2021-Central Tax (Rate), dated 02.06.2021 (w.e.f. 02.06.2021).

¹⁴⁷ Inserted vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

- (5) Arithmetical aids like the Taylor Frame (arithmetical and algebra types), Cubarythm, Speaking or Braille calculator
- (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and SparWheels
- (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) Orthopedic appliances falling under heading No. 90.21 of the First Schedule
- (2) Wheel chairs falling under heading No. 87.13 of the First Schedule
- ¹⁴⁸[(3) Retro fitment kits for vehicles used by the disabled]
- (C) Artificial electronic larynx and spare 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%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	01012100, 010129	Live horses
¹⁴⁹ [2.	[Omitted]	[omitted]
3.	[Omitted]	[omitted]
4.	[Omitted]	[omitted]
5.	[Omitted]	[omitted]
6.	[Omitted]	[omitted]
7.	[Omitted]	[omitted]
8.	[Omitted]	[omitted]
9.	[Omitted]	[omitted]
10.	[Omitted]	[omitted]
¹⁵⁰ [11	0402 91 10, 0402 99 20	Condensed milk]
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 ¹⁵¹ [omitted]
15.	0802	¹⁵² [Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts]

¹⁴⁹ Omitted entry Nos. 2 to 10 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

2.	0202	Meat of bovine animals, frozen and put up in unit containers
3.	0203	Meat of swine, frozen and put up in unit containers
4.	0204	Meat of sheep or goats, frozen and put up in unit containers
5.	0205	Meat of horses, asses, mules or hinnies, frozen and put up in unit containers
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

¹⁵⁰ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

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
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¹⁵¹ Omitted the words “and desiccated coconuts” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹⁵² Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

“Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]”

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), ¹⁵³[omitted], Chestnuts (Castanea spp.), Pistachios, Macadamianuts, Kolanuts (Cola spp.) [other than dried areca nuts]
16.	0804	¹⁵⁴ [Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried]
¹⁵⁵ [16A]	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried]
17.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or ¹⁵⁶ [dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]]
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	¹⁵⁷ [Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.]
26.	1517	¹⁵⁸ [Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516]

¹⁵³Omitted the word “walnut” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

¹⁵⁴Substituted for the words “Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried” vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

¹⁵⁵Corrected (inserted entry No. 16A) vide corrigendum F.No.354/117/2017-TRU Pt., dated 12.07.2017.

¹⁵⁶Substituted for the words “dried fruits of Chapter 8 [other than tamarind, dried]” vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. It may be noted that the words “dried fruits of Chapter 8 (other than tamarind, dried)” were earlier substituted for the words “dried fruits of Chapter 8” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

¹⁵⁷Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

“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.”

¹⁵⁸Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, it provided as under :-

“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”

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
27.	1518	¹⁵⁹ [Animal or microbial fats and animal or microbial 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, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included]
28.	1601	¹⁶⁰ [Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products]
29.	1602	¹⁶¹ [Other prepared or preserved meat, meat offal, blood or insects]
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
¹⁶² [32A	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
¹⁶³ [32AA	1704	Sugar boiled confectionery]
32B	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared]
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

¹⁵⁹ Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, it provided as under :-

“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” .

¹⁶⁰ Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, it provided as under :-

“Sausages and similar products, of meat, meat offal or blood; food preparations based on these products”.

¹⁶¹ Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, it provided as under :-

“Other prepared or preserved meat, meat offal or blood”.

¹⁶² Inserted entry No. 34A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹⁶³ Inserted entry No. 34AA vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
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 contain in 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	¹⁶⁴ [Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.]
¹⁶⁵ [41A]	2009 89 90	Tender coconut water put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]
42.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
43.	2102	¹⁶⁶ [Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders]
¹⁶⁷ [44.]	2103	All goods, including Sauces and preparations there for, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings]

¹⁶⁴Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022). Prior to substitution, it provided as under: -

“Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.”

¹⁶⁵Inserted entry No. 41A vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022).

¹⁶⁶Substituted “Yeasts and prepared baking powders” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹⁶⁷Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

44.	2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]	Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning]
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S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
45.	2106	¹⁶⁸ [Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, ¹⁶⁹ [omitted]]
46.	2106 90	¹⁷⁰ [Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]] Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form (other than roasted gram)]
¹⁷² [46A]	2106 90 91	Diabetic foods]
¹⁷³ [46B]	2201	Drinking water packed in 20 litres bottles]
47.	¹⁷⁴ [2202 99 10]	Soya milk drinks
48.	¹⁷⁵ [2202 99 20]	Fruit pulp or fruit juice based drinks
¹⁷⁶ [49]	Omitted	Omitted]
49.	¹⁷⁷[2202 99 90]	Tender coconut water ¹⁷⁸[put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]]
50.	¹⁷⁹ [2202 99 30]	Beverages containing milk
51.	2515 12 10	Marble and travertine blocks
52.	2516	Granite blocks

¹⁶⁸Substituted for the words “Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

¹⁶⁹Omitted the words “including idli /dosa batter” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹⁷⁰Substituted vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: -

“Namkeens, bhujia, mixture, chabena and similar edible preparations in ¹⁷⁰[ready for consumption form (other than roasted gram)].

¹⁷¹Substituted for the words “ready for consumption form” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

¹⁷²Inserted Entry No. 46A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹⁷³Inserted Entry No. 46B vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

¹⁷⁴Substituted for “2202 90 10” vide corrigendum F. No. 354/117/2017-TRU Pt, dated 12.07.2017.

¹⁷⁵Substituted for “2202 90 20” vide corrigendum F. No. 354/117/2017-TRU Pt, dated 12.07.2017.

¹⁷⁶Omitted Entry No. 49 vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to omission, it read as under:-

49.	[2202 99 90]	Tender coconut water [put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]]
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¹⁷⁷Substituted for “2202 90 90” vide corrigendum F. No. 354/117/2017-TRU Pt, dated 12.07.2017.

¹⁷⁸Substituted for the words “put up in unit container and bearing a registered brand name” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

¹⁷⁹Substituted for “2202 90 30” vide corrigendum F. No. 354/117/2017-TRU Pt, dated 12.07.2017.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
53.	28	Anaesthetics
54.	28	Potassium Iodate
55.	28	Steam
56.	¹⁸⁰ [28 or 38]	Micronutrients, which are covered under serial number ¹⁸¹ [1(g)] 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
¹⁸² [57A]	2804 40 10	Medical grade oxygen]
¹⁸³ ¹⁸⁴ [57B]	[omitted]	[omitted]
58.	2847	Medicinal grade hydrogen peroxide
59.	¹⁸⁵ [29 or 3808 93]	Gibberellic acid
60.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
61.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
62.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
63.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale

¹⁸⁰Substituted for the figures "28" vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

¹⁸¹Corrected for "I(f)" vide corrigendum F.No.354/117/2017-TRU, dated 27.07.2017.

¹⁸²Inserted entry No. 57A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

¹⁸³Inserted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

¹⁸⁴Omitted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under:-

57B	2809	Fertilizer grade phosphoric acid]
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¹⁸⁵Substituted for the figures "29" vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
64.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
65.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or denatal adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives]
¹⁸⁶ [66.	[omitted]	[omitted]
67.	[omitted]	[omitted]
68.	[omitted]	[omitted]
69.	[omitted]	[omitted]
¹⁸⁷ [70.	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink]
¹⁸⁸ [71.	[omitted]	[omitted]
72.	3306 10 10	Tooth powder
73.	3307 41 00	Odoriferous preparations which operate by burning [other than ¹⁸⁹ [agarbattis, lobhan, dhoop batti, dhoop, sambhrani]]
74.	29, 30, ¹⁹⁰ [3301]	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

¹⁸⁶Omitted entry Nos. 66 to 69 vide notification No. 18/2017-Central Tax (Rate), dated 30.06.2017 (w.e.f. 01.07.2017). Prior to omission, it read as under: -

[66.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
67.	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
68.	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
69.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg, other than those which are clearly not to be used as fertilizers]

¹⁸⁷Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

70.	3215	Fountain pen ink
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¹⁸⁸Omitted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

71.	3215	Ball pen ink
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¹⁸⁹Substituted for the words "agarbattis" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

¹⁹⁰Corrected for "3302" vide corrigendum F.No.354/117/2017-TRU, dated 27.07.2017.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
75.	3406	Candles, tapers and the like
¹⁹¹ [75A.	3605 00 10	All goods]
76.	3701	Photographic plates and film for x-ray for medical use
77.	3705	Photographic plates and films, exposed and developed, other than cinematographic film
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.
¹⁹² [78A	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var.israelensis 2 Bacillus thuringiensis var.kurstaki 3 Bacillus thuringiensis var.galleriae 4 Bacillusphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon]
79.	3818	Silicon wafers
80.	3822	All diagnostic kits and reagents
¹⁹³ [80A.	3826	¹⁹⁴ [Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel) [Bio-diesel]
¹⁹⁵ [80AA	[omitted]	[omitted]]
¹⁹⁶ [80AA	3923 Or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods
81.	3926	Feeding bottles
82.	3926	Plastic beads
83.	4007	Latex Rubber Thread
84.	4014	Nipples of feeding bottles
85.	4015	Surgical rubber gloves or medical examination rubber gloves

¹⁹¹ Inserted vide notification No. 25/2020-Central Tax (Rate), dated 25.03.2020 (w.e.f. 01.04.2020).

¹⁹² Inserted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

¹⁹³ Inserted entry No. 80A vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

¹⁹⁴ Substituted for the words "Bio-diesel" vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

¹⁹⁵ Omitted entry No. 80AA vide notification No. 27/2019-Central Tax (Rate), dated 30.12.2019 (w.e.f. 01.01.2020). Prior to omission, it read as under: -

¹⁵⁴ [80AA	3923 Or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods
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¹⁹⁶ Inserted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
¹⁹⁷ [85A]	4016	Rubber bands]
¹⁹⁸ [86.	[Omitted]	[omitted]
87.	[Omitted]	[omitted]
88.	[Omitted]	[omitted]]
¹⁹⁹ [89.	4202 22 20	Hand bags and shopping bags, of cotton
90.	4202 22 30	Hand bags and shopping bags, of jute]
91.	4203	Gloves specially designed for use in sports
92.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues
²⁰⁰ [92A	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]
93.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like
94.	4405	Wood wool; wood flour
95.	4406	Railway or tramway sleepers (cross-ties) of wood

¹⁹⁷Inserted entry No. 85A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

¹⁹⁸Omitted entry Nos. 86, 87 and 88 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

86.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
87.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
88.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114

¹⁹⁹Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

89.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
90.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour

²⁰⁰Inserted entry No. 92A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
96.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for matches plints]
²⁰¹ [96A.	4409	Bamboo flooring]
97.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
98.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
99.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
²⁰² [99A	4419	Tableware and Kitchenware of wood]
²⁰³ [99A	4418	Bamboo wood building joinery
99B	4419	Tableware and Kitchenware of wood]
100.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
101.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
²⁰⁴ [101A	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork]
²⁰⁵ [102	[omitted]	[omitted]]

²⁰¹ Inserted entry No. 96A vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

²⁰² Inserted entry No. 99A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²⁰³ Substituted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -

99A	4419	Tableware and Kitchenware of wood
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²⁰⁴ Inserted entry Nos. 101A to 101C vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

²⁰⁵ Omitted entry No. 102 vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to omission, it read as under: -

102.	4501	Natural cork, raw or simply prepared
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S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
²⁰⁶ [103]	[omitted]	[omitted]
104.	[omitted]	[omitted]
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
²⁰⁷ [111]	[omitted]	[omitted]
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 furtherworked 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 surfaces), 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

²⁰⁶ Omitted entry Nos. 103 & 104 vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to omission, it read as under: -

103.	4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetable materials such as of Bamboo, of rattan, of Other Vegetable materials
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

²⁰⁷ Omitted entry No. 111 vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to omission, it read as under: -

111.	4707	Recovered (waste and scrap) paper or paperboard
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S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
121.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
²⁰⁸ [122]	[omitted]	[omitted]]
123.	4820	Exercise book, graph book, & laboratory note book and notebooks
124.	4823	Paper pulp moulded trays
125.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
²⁰⁹ [126.	[omitted]	[omitted]]
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 sensitized 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 ²¹⁰ [similar documents of title (other than Duty Credit Scrips)]
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
²¹¹ [132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres]

²⁰⁸ Omitted entry No. 122 vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021). Prior to omission, it read as under :-

122.	4819	Cartons, boxes and cases of corrugated paper or paper board
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²⁰⁹ Omitted entry No. 126 vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to omission, it read as under: -

126.	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated
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²¹⁰ Substituted for the words “similar documents of title” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²¹¹ Inserted entry Nos. 132 A to 132 D vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
133.	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool ²¹² [except cigarette filter rods]
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; ²¹³ [omitted], 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 ²¹⁴ [[other than jute twine, coir cordage or ropes]]
²¹⁵ [140]	[omitted]	[omitted]
141.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included ²¹⁶ [[other than products of coir]]
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	²¹⁷ [Carpets and other textile floor coverings (including Turf), 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 mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom ²¹⁸ [except the items covered in 219 in Schedule I]

²¹² Inserted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

²¹³ Omitted the words “such as Real zari thread (gold) and silver thread, combined with textile thread” vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

²¹⁴ Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²¹⁵ Omitted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

140.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
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²¹⁶ Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²¹⁷ Substituted for the words “Carpets and other textile floor coverings, tufted, whether or not made up” vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

²¹⁸ Inserted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
147.	5801	²¹⁹ [Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806] ²²⁰ [Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806].
²²¹ [147.	[omitted]	[omitted]]
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	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
151.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
²²² [152	[omitted]	[omitted]]
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	²²³ [Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles [other than saree fall]]
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

²¹⁹ Substituted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: - “Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806.”

²²⁰ Substituted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017. Prior to substitution, it read as under: - “Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806”

²²¹ Omitted Entry No. 147 vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

²²² Omitted Entry No. 152 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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)
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²²³ Substituted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017. Prior to substitution, it read as under: - “Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles”.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
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 there for, 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 the 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

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
²²⁴ [171]	63[other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [other than Worn clothing and other worn articles; rags]]
²²⁵ [171A1]	64	Footwear of sale value not exceeding Rs. 1000 per pair.]
²²⁶[171A]	6305 32 00	Flexible intermediate bulk containers]
²²⁷ [171A]	[Omitted]	[omitted]]
²²⁸ [171AA]	6501	Textile caps]
²²⁹ [171B]	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics]
172.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
173.	6602	²³⁰ [omitted] 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 ²³¹ [or stone inlay work]
²³² [176A]	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]
177.	6815	²³³[omitted] and fly ash blocks
²³⁴ [177]	[omitted]	[omitted]]
²³⁵ [177A]	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
177B	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
177C	6912	Tableware, kitchenware, other household articles and toilet articles,

²²⁴ Substituted entry No. 171 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

171.	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece
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²²⁵ Inserted Entry No. 171A1 vide notification No. 21/2021-Central Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

²²⁶ Inserted entry No. 171A and renumbered earlier entry No. 171 A as 171AA vide notification No. 24/2018-Central tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

²²⁷ Omitted Entry No. 171 A vide notification No. 27/2019-Central Tax (Rate), dated 30.12.2019 (w.e.f. 01.01.2020). Prior to omission, it read as under:-

171A.	6305 32 00	Flexible intermediate bulk containers
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²²⁸ Inserted Entry No. 171AA vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²²⁹ Inserted Entry No. 171B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²³⁰ Omitted the words "Walking-sticks, seat-sticks," vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

²³¹ Inserted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²³² Inserted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²³³ Omitted the words "ash bricks" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²³⁴ Omitted vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to omission, it read as under: -

177.	6815	[omitted] and fly ash blocks
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²³⁵ Inserted Entry Nos. 177 A to 177D vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		other than of porcelain or china
177D	6913	Statues and other ornamental articles]
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
²³⁶ [185A	²³⁷ [7419 80 30]	Brass Kerosene Pressure Stove]
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 therefor
188.	8214	Paper knives, Pencil sharpeners and blades therefor
189.	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
²³⁸ [189A	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metalbidriware]
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
²³⁹ [195A	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers]
²⁴⁰ [195A	8420	Hand operated rubber roller
195AA	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers]

²³⁶ Inserted Entry No. 185A vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

²³⁷ Substituted for the numbers "7419 99 30" vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

²³⁸ Inserted Entry No. 189A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²³⁹ Inserted Entry No. 195A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²⁴⁰ Substituted entry Nos. 195 A and 195AA for Entry No. 195A vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to substitution, it read as under: -

195A	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers
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S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
²⁴¹ [195B]	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers]
196.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers ²⁴² [; Parts [8432 90]]
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 ²⁴³ [; parts [8433 90 00]]
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	²⁴⁴ [Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines]
201.	8479	Composting Machines
²⁴⁵ [201A]	84, 85 or 94	Following renewable energy devices & parts for their manufacture (a) Bio-gasplant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator(WOEG) (e) Waste to energy plants /devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels <i>Explanation:</i> If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.]
²⁴⁶ [201A]	8509	Wet grinder consisting of stone as a grinder]
²⁴⁷ [201A]	[omitted]	[omitted]

²⁴¹ Inserted Entry No. 195B vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

²⁴² Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁴³ Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁴⁴ Substituted for the words "Sewing machines" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁴⁵ Inserted vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

²⁴⁶ Inserted Entry No. 201A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁴⁷ Omitted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019). Prior to omission, it read as under:-

201A	8509	Wet grinder consisting of stone as a grinder
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S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
²⁴⁸ [202	Omitted]	[omitted]]
203	[omitted]	[omitted]]
204.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.
205.	8539	LED lamps
²⁴⁹ [205A	[omitted]	[omitted]
205B	[omitted]	[omitted]
205C	[omitted]	[omitted]
205D	[omitted]	[omitted]
205E	[omitted]	[omitted]
205F	[omitted]	[omitted]
205G	[omitted]	[omitted]
205 H	[omitted]	[omitted]]
²⁵⁰ [205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	8605	Railway or tramway passenger coaches, not self propelled; luggage vans, post office

²⁴⁸ Omitted Entry Nos. 202 and 203 vide notification No. 03/2020-Central Tax (Rate), dated 25.03.2020 (w.e.f. 01.04.2020). Prior to omission, the entries read as under:-

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

²⁴⁹ Omitted entry Nos. 205A to 205H vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021). Prior to omission, these entry Nos. provided as under: -

205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	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)
205F	8606	Railway or tramway goods vans and wagons, not self propelled
205G	8607	Parts of railway or tramway locomotives or rolling stock; such as Bogies, bissel bogies, axles and wheels, and parts thereof
205H	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]

²⁵⁰ Inserted entry Nos. 205A to 205H vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		coaches and other special purpose railway or tramway coaches, not self propelled (excluding those of heading 8604)
205F	8606	Railway or tramway goods vans and wagons, not self propelled
205G	8607	Parts of railway or tramway locomotives or rolling stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
205H	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]
²⁵¹ [206	[omitted]	[omitted].
²⁵² [206A	87	Fuel Cell Motor Vehicles]
207.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
²⁵³ [207A	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles]
208.	8712	Bicycles and other cycles (including delivery tricycles), not motorized
209.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712
210.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
211.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
212.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
213.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device
214.	9001	Contact lenses; Spectacle lenses
²⁵⁴ [215	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof]
216.	9004	Spectacles, corrective ²⁵⁵ [[other than goggles for correcting vision]]
217.	9017 20	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments
218.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments

²⁵¹ Omitted vide notification No. 12/2019-Central Tax (Rate), dated 31.07.2019 (w.e.f. 01.08.2019). Prior to omission, it read as under:-

206.	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles
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²⁵² Inserted entry No. 206A vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

²⁵³ Inserted entry No. 207A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁵⁴ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:-

215.	9002	Intraocular lens
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²⁵⁵ Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
219.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
220.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
221.	9021	²⁵⁶ [Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]]
222.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
²⁵⁷ [222A]	9403	Furniture wholly made of bamboo, cane or rattan]
223.	9404	Coir products [except coir mattresses]
224.	9404	Products wholly made of quilted textile materials
²⁵⁸ [224A]	9404	Cotton quilts of sale value exceeding Rs. 1000 per Piece]
225.	²⁵⁹ [9405]	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof
226.	9405	LED lights or fixtures including LED lamps
227.	9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)
228.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
229.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]
230.	9506	Sports goods other than articles and equipments for general physical exercise
231.	9507	Fishing rods, ²⁶⁰ [omitted] fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of ²⁶¹ [heading 9208 or 9705]) and similar hunting or shooting requisites
²⁶² [231A]	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)]

²⁵⁶ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

"Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body"

²⁵⁷ Inserted entry No. 222A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁵⁸ Inserted entry No. 224A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

²⁵⁹ Substituted for the numbers "9405, 9405 50 31" vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

²⁶⁰ Omitted the words "fishing hooks" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁶¹ Corrected for "heading 9208" vide corrigendum F.No.354/117/2017-TRU, dated 27.07.2017.

²⁶² Inserted entry No. 231A vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
²⁶³ [231B]	9607	Slide fasteners ²⁶⁴ [and parts thereof]
²⁶⁵ [232]	Omitted	Omitted]
233.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
234.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof
235.	²⁶⁶ [9619 00 30, 9619 00 40, or 9619 00 90]	All goods]
236.	9701	²⁶⁷ [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, mosaics and similar decorative plaques]
237.	9702	Original engravings, prints and lithographs
238.	9703	Original sculptures and statuary, in any material
239.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]
240.	9706	Antiques of an age exceeding one hundred years
241.	9804	Other Drugs and medicines intended for personal use

²⁶³ Inserted entry No. 231B vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

²⁶⁴ Inserted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

²⁶⁵ Omitted entry No. 232 vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021). Prior to omission, the entry No. 232 provided as under:-

232.	9608	Pens [other than Fountain pens, stylograph pens]
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²⁶⁶ Substituted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to substitution, it read as under: -

9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material
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²⁶⁷ Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

“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”.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
²⁶⁸ [242]	[Omitted]	[Omitted]
²⁶⁹ [243]	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software]
²⁷⁰ [243]	Omitted	Omitted]

²⁶⁸ Omitted entry No. 242 vide notification No. 01/2020-Central Tax (Rate), dated 21.02.2020 (w.e.f. 01.03.2020). Prior to omission, it read as under :-

242.	-	Lottery run by State Governments <i>Explanation 1.</i>- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher. <i>Explanation 2.</i>- (1) “Lottery run by State Governments” means a lottery not allowed to be sold in any state other than the organising state. (2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.
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²⁶⁹ Inserted entry No. 243 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁷⁰ Omitted entry No. 243 vide notification No. 13/2021-Central Tax (Rate), dated 27.10.2021 (w.e.f. 27.10.2021). Prior to omission, this entry read as under:-

243	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software]
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Schedule III – 9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
²⁷¹ [1.	[omitted]	[Omitted]]
2.	1107	Malt, whether or not roasted
3.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products ²⁷² [[other than tamarind kernel powder]]
4.	1404 90 10	Bidi wrapper leaves (tendu)
5.	1404 90 50	Indian katha
6.	1517 10	All goods i.e. Margarine, Linoxyn
7.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
8.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insectwaxes and spermaceti, whether or not refined or coloured
9.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
²⁷³ [10.	Omitted	Omitted]]
11.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]
12.	1704	²⁷⁴ [Sugar confectionery [other than mishri, batasha, bura, sakar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkislike puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, ²⁷⁵ [groundnut sweets, gajak and sugar boiled confectionery]
²⁷⁶ [12A	1804	Cocoa butter, fat and oil
12B	1805	Cocoa powder, not containing added sugar or sweetening matter
12C	1806	Chocolates and other food preparations containing cocoa]
13.	²⁷⁷ [1901 [other	Malt extract, food preparations of flour, groats, meal, starch or malt

²⁷¹Omitted entry No. 1 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

1.	0402 91 10, 0402 99 20	Condensed milk
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²⁷² Inserted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

²⁷³ Omitted entry No. 10 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

10.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes
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²⁷⁴ Substituted for the words “Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura, batasha]” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁷⁵ Substituted for the words “groundnut sweets and gajak” vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

²⁷⁶ Inserted entry Nos. 12A to 12C vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁷⁷ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

1901	Preparations suitable for infants or young children, put up for retail sale
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S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
	than 1901 20 00]	extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares of heading 1905]]
²⁷⁸ [14	[Omitted]	[omitted]]
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.	²⁷⁹ [1905	Pastries, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products [other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products]]
²⁸⁰ [16A	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee].
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
²⁸¹ [18.	[omitted]	[omitted]
19.	[omitted]	[omitted]
20.	[omitted]	[omitted]
21.	2104	Soups and broths and preparations therefor; homogenised composite food preparations

²⁷⁸Omitted Entry no. 14 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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
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²⁷⁹Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

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, khakhra, plain chapatti or roti], Waffles and wafers coated with chocolate or containing chocolate, papad, bread]]
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²⁸⁰Inserted entry No. 16A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁸¹Omitted entries No. 18, 19, and 20 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

18.	2103 90 10	Curry paste
19.	2103 90 30	Mayonnaise and salad dressings
20.	2103 90 40	Mixed condiments and mixed seasoning

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
22.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
23.	2106	²⁸² [Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods] 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, ²⁸³ [Diabetic foods, Custard powder,]other than batters including idli/dosa batter, Namkeens] bhujia, mixture, chabena and similar edible ²⁸⁴ [preparations in ready for consumption form, khakhra]
24.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured ²⁸⁵ [[other than Drinking water packed in 20 litres bottles]]
²⁸⁶ [24A	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water ²⁸⁷ [and caffeinated beverages]]]
25.	2207	Ethyl alcohol and other spirits, denatured, of any strength ²⁸⁸ [[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]]
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid
²⁸⁹ [26A	2404 12 00	Products containing nicotine and intended for inhalation without combustion

²⁸² Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

"All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods, Custard powder;[other than batters including idli/dosa batter, Namkeens bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra]"

²⁸³ Substituted for the words "Diabetic foods; [other than Namkeens.]" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017

²⁸⁴ Substituted for the words "preparations in ready for consumption form" vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

²⁸⁵ Added vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

²⁸⁶ Inserted entry No. 24A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁸⁷ Inserted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

²⁸⁸ Inserted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

²⁸⁹ Substituted entry No. 26A to 26L vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, the entry No. 26A to 26 L provided as under:-

[26A	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
26B	2516 12 00	Granite, other than blocks]
26C	2601	Iron ores and concentrates, including roasted iron pyrites
26D	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26E	2603	Copper ores and concentrates.
26F	2604	Nickel ores and concentrates.
26G	2605	Cobalt ores and concentrates.
26H	2606	Aluminium ores and concentrates.
26I	2607	Lead ores and concentrates.
26J	2608	Zinc ores and concentrates.
26K	2609	Tin ores and concentrates.
26L	2610	Chromium ores and concentrates.]

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
26B	2404 91 00, 2404 92 00, 2404 99 00	Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation
26C	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
26D	2516 12 00	Granite, other than blocks
26E	2601	Iron ores and concentrates, including roasted iron pyrites
26F	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26G	2603	Copper ores and concentrates
26H	2604	Nickel ores and concentrates
26I	2605	Cobalt ores and concentrates
26J	2606	Aluminium ores and concentrates
26K	2607	Lead ores and concentrates
26L	2608	Zinc ores and concentrates
26M	2609	Tin ores and concentrates
26N	2610	Chromium ores and concentrates]
²⁹⁰ [26A.	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
²⁹¹ 26B.	2516 12 00	Granite, other than blocks.]
²⁹¹ [26C	2601	Iron ores and concentrates, including roasted iron pyrites
26D.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26E.	2603	Copper ores and concentrates.
26F.	2604	Nickel ores and concentrates.
26G.	2605	Cobalt ores and concentrates.
26H.	2606	Aluminium ores and concentrates.
26I.	2607	Lead ores and concentrates.
26J.	2608	Zinc ores and concentrates.
26K.	2609	Tin ores and concentrates.
26L.	2610	Chromium ores and concentrates.]
²⁹² [27.	[Omitted]	[Omitted]
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

²⁹⁰Inserted entry No. 26A and 26B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁹¹Inserted entry Nos. 26C to 26 L vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

²⁹²Omitted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

27.	2503 00 10	Sulphur recovered as by-product in refining of crude oil
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S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
30.	2621	²⁹³ [Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]
²⁹⁴ [30A	2706	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars]
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), Xylol (xylenes), Naphthelene
32.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
33.	2710	²⁹⁵ [Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]
34.	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]
35.	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
36.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
37.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
38.	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
39.	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods ²⁹⁶ [including Fertilizer grade Phosphoric acid]]
40.	29	All organic chemicals other than giberellic acid

²⁹³Substituted for the words "Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁹⁴Inserted entry No. 30A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁹⁵Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -
 "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]"

²⁹⁶Inserted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
²⁹⁷ [41]	Omitted	Omitted]
42.	3102	Mineral or chemical fertilisers, nitrogenous, ²⁹⁸ [omitted] which are clearly not to be used as fertilizers
43.	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers
44.	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers
45.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in package so far gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers
46.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)
47.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)
48.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
49.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
50.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
51.	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined
52.	3207	²⁹⁹ [Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or

²⁹⁷Omitted Entry No. 41 vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022). Prior to omission, it read as under:-

41.	30	Nicotine polacrilex gum
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²⁹⁸Corrected (omitted the words “other than those”) vide corrigendum F. No. 354/117/2017-TRU, dated 30.06.2017.

²⁹⁹Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:-

“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”.

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
		flakes]
³⁰⁰ [52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather]
53.	3211 00 00	Prepared driers
54.	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
³⁰¹ [54A	3213	³⁰² [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]]
³⁰³ [54B.	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]
³⁰⁴ [55.	[Omitted]	Omitted]]
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

³⁰⁰ Inserted entry No. 52A to 52C vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

³⁰¹ Inserted entry No. 54A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

³⁰² Substituted for the words "Poster colour" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁰³ Inserted entry No. 54B vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

³⁰⁴ Omitted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

55.	3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid (other than Fountain pen ink and Ball pen ink)
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S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
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]
³⁰⁵ [57A]	3303	Perfumes and toilet waters]
58	³⁰⁶ [3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]
59.	³⁰⁷ [3305	³⁰⁸ [Preparations for use on the hair [except Mehendi paste in Cones]]]
60.	³⁰⁹ [3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]]
³¹⁰ [60A]	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoop batti, dhoop, sambhrani]]
61.	³¹¹ [3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for

³⁰⁵ Inserted entry No. 57A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁰⁶ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

3304 20 00	Kajal pencil sticks
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³⁰⁷ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

3305 90 11, 3305 90 19	Hair oil
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³⁰⁸ Substituted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: - "Preparations for use on the hair".

³⁰⁹ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

3306 10 20	Dentifrices - Toothpaste
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³¹⁰ Inserted entry No. 60A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³¹¹ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

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
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S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
		retail sale, whether or not containing soap; paper, wadding, felt and non wovens, impregnated, coated or covered with soap or detergent]
³¹² [61A	3402	Organic surface-active agents (other than soap); surface- active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]]
61B	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals]
62.	3404	Artificial waxes and prepared waxes
³¹³ [62A	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404]
63.	3407	³¹⁴ [Modelling pastes, including those put up for children's amusement; Preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)]
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

³¹²Inserted entry Nos. 61A and 61B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³¹³ Inserted entry No. 62A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³¹⁴Substituted vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: - “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)”.

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
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
³¹⁵ [71A]	3602	Prepared explosives, other than propellant powders; such as Industrial explosives]
72.	3603	³¹⁶ [Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators]
³¹⁷ [72A]	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles]
³¹⁸ [73.	[omitted]	[omitted]]
³¹⁹ [73A]	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters]
74.	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)
75.	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
76.	3703	Photographic paper, paperboard and textiles, sensitised, unexposed
77.	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films

³¹⁵Inserted entry No. 71A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³¹⁶Substituted for the words "Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators" vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

³¹⁷Inserted entry No. 71A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³¹⁸Omitted entry No. 73 vide notification No. 03/2020-Central Tax (Rate), dated 25.03.2020 (w.e.f. 01.04.2020). Prior to omission, it read as under: -

73.	3605	Matches (other than handmade safety matches [3605 00 10])
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³¹⁹Inserted entry No. 73A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
79.	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use
80.	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
81.	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
82.	3803 00 00	Tall oil, whether or not refined
83.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates
84.	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent
85.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
86.	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
87.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar Products ³²⁰ [[other than bio-pesticides mentioned against S. No. 78A of schedule -II]]
88.	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
89.	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods
³²¹ [89A]	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]

³²⁰ Inserted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

³²¹ Inserted entry No. 89A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
90.	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber
³²² [90A]	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
90B.	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers]
91.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
92.	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801
93.	3817	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 2707 or 2902
94.	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]
³²³ [94A]	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
94B	3820	Anti-freezing preparations and prepared de-icing fluids]
95.	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells
96.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols
97.	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
98.	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]
³²⁴ [98A]	3827	Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included.
³²⁵ [99.	[omitted]	[omitted]]

³²² Inserted entry No. 90A and 90B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³²³ Inserted entry No. 94A and 94B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³²⁴ Inserted entry No. 98A vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

³²⁵ Omitted entry No. 99 vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to omission, it read as under: -

99.	3826	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals
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S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
100.	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms
101.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms
³²⁶ [101A]	3915	Waste, Parings and Scrap, of Plastics.]
³²⁷ [102.	[omitted]	[omitted]
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
³²⁸ [104A]	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics]
105.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
106.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
107.	3921	Other plates, sheets, film, foil and strip, of plastics
³²⁹ [107A]	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics]
108.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics ³³⁰ [(except the items covered in Sl. No. 80AA in Schedule II)]
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	³³¹ [Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding

³²⁶ Inserted entry No. 101A vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

³²⁷ Omitted entry No. 102 vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to omission, it read as under:-

102.	3915	Waste, parings and scrap, of plastics
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³²⁸ Inserted entry No. 104A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³²⁹ Inserted entry No. 107A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³³⁰ Inserted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

³³¹ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:
 "PVC Belt Conveyor, Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats"

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
		bottles]] PVC Belt Conveyor, ³³²[Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats]
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	³³³ [Powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)]
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
³³⁴ [121A]	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber]
³³⁵ [121[B]	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]]
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]

³³²Substituted for the words “Plastic Tarpaulin” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

³³³Substituted vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: - “Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom”.

³³⁴Inserted Entry No. 121A and earlier entry No. 121A renumbered as Entry No. 121B vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

³³⁵Inserted entry No. 121B (renumbered from 121A) vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
³³⁶ [123A]	³³⁷ [4016 4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands] Rice rubber rolls for paddy de-husking machine]
³³⁸ [123B]	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
123C	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material]
124.	4202	³³⁹ [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, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]
³⁴⁰ [124A]	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]
124B	4205	Other articles of leather or of composition leather
124C	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons]
³⁴¹ [125]	[omitted]	[omitted]]
126	[omitted]	[omitted]
127	[omitted]	[omitted]
128	[omitted]	[omitted]
129	[omitted]	[omitted]
130	[omitted]	[omitted]]

³³⁶Inserted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

³³⁷Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

4016	Rice rubber rolls for paddy de-husking machine]
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³³⁸Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³³⁹Substituted for the words "School satchels and bags other than of leather or composition leather" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁴⁰Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁴¹Omitted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

[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]

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
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
³⁴² [132A	4303	Articles of apparel, clothing accessories and other articles of fur skin]
133.	4304	³⁴³ [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 ³⁴⁴ [other than bamboo flooring]
³⁴⁵ [137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
137B	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
137C	4412	Plywood, veneered panels and similar laminated wood
137D	4413	Densified wood, in blocks, plates, strips, or profile shapes
137E	4414	Wooden frames for paintings, photographs, mirrors or similar objects
137F	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes ³⁴⁶ [[other than bamboo wood building joinery]]
137G	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
138.	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between
139.	44 or any Chapter	Bamboo flooring tiles

³⁴² Inserted entry No. 132A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁴³ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017. Prior to substitution, it read as under:- "Artificial fur other than articles thereof".

³⁴⁴ Inserted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

³⁴⁵ Inserted entry Nos. 137A to 137G vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁴⁶ Inserted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
³⁴⁷ [140.	[omitted]	[Omitted]]
141.	4501	Waste cork; crushed, granulated or ground cork
³⁴⁸ [142	[omitted]	[omitted]
143	[omitted]	[omitted]
144	[omitted]	[omitted]]
145.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets
146.	4806 [Except 480620 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)
147.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets
148.	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [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
³⁴⁹ [150A	4814	Wall paper and similar wall coverings; window transparencies of paper]
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]

³⁴⁷Omitted entry No. 140 vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017. Prior to omission, it read as under: -

140.	4419	Tableware and Kitchenware of wood
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³⁴⁸Omitted entry No. 142, 143 and 144 vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to omission, these entries read as under: -

142.	4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
143.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
144.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork

³⁴⁹Inserted entry No. 150A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
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
³⁵⁰ [153A]	4819 20	Cartons, boxes and cases of non-corrugated paper or paper board]
³⁵¹ [153A]	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.]
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, ³⁵² [Braille paper, kites, Paper mache articles]
³⁵³ [157A]	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.
157B	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips).
157C	4908	Transfers (decalcomanias).

³⁵⁰ Inserted entry No. 153A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁵¹ Substituted entry No. 153A vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021). Prior to substitution, it provided as under:-

153A	4819 20	Cartons, boxes and cases of non-corrugated paper or paper board]
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³⁵² Substituted for the words “Braille paper” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

³⁵³ Inserted vide entry Nos. 157A to 157F vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
157D	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
157E	4910	Calendars of any kind, printed, including calendar blocks.
157F	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.]
³⁵⁴ [158]	[omitted]	[omitted]
159.	5402, 5404, 5406	³⁵⁵ [All goods other than synthetic filament yarns]
160.	5403, 5405, 5406	³⁵⁶ [All goods other than artificial filament yarns].
161.	5501, 5502	Synthetic or artificial filament tow
162.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres
163.	5505	Waste of manmade fibres
³⁵⁷ [163A.	56012200	Cigarette Filter rods]
³⁵⁸ [163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
163C	6305 32 00	Flexible intermediate bulk containers]
³⁵⁹ [164	[omitted]	[omitted]
[165	[omitted]	[omitted]
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

³⁵⁴Omitted entry No. 158 vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to omission, it read as under:-

158.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
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³⁵⁵Substituted vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under:- "All synthetic filament yarn such as nylon, polyester, acrylic, etc."

³⁵⁶Substituted vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under:- "All artificial filament yarn such as viscose rayon, Cuprammonium, etc."

³⁵⁷Inserted entry No. 163A vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

³⁵⁸Inserted entry Nos. 163B to 163C vide notification No. 27/2019-Central Tax (Rate), dated 30.12.2019 (w.e.f. 01.01.2020).

³⁵⁹Omitted vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to omission, it read as under:-

164.	5508	Sewing thread of manmade staple fibres
165.	5509, 5510, 5511	Yarn of manmade staple fibres

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
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), ³⁶⁰ [of felt [other than textile caps]]
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	³⁶¹ [Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed]
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
³⁶² 177A	³⁶³ [6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit].
³⁶⁴ [177B	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
177C	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
177D	6801	Setts, curbstones and flagstones, of natural stone (except slate)

³⁶⁰Substituted for the words "of felt" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

³⁶¹Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:-

"Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed".

³⁶²Inserted entry No. 177A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

³⁶³Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017(w.e.f. 15.11.2017). Prior to substitution, it read as under:-

6802	All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]
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³⁶⁴ Inserted entry Nos. 177B to 177F vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017(w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
177E	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone ³⁶⁵ [except the items covered in Sl. No. 123 in Schedule I]].
177F	6803	Worked slate and articles of slate or of agglomerated slate]
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
³⁶⁶ [180A	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
180B	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
180C	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented]
181.	6810	³⁶⁷ [Articles of cement, of concrete or of artificial stone, whether or not reinforced]
182.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like

³⁶⁵ Inserted *vide* notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (*w.e.f.* 27.07.2018).

³⁶⁶ Inserted entry Nos. 180A to 180C *vide* notification No. 41/2017-Central Tax (Rate), dated 14.11.2017(*w.e.f.* 15.11.2017).

³⁶⁷ Substituted for the words "Pre cast Concrete Pipes" *vide* notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (*w.e.f.* 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
³⁶⁸ [182A]	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
182B	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
182C	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]
182E	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths]
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
³⁶⁹ [184A]	6904	Ceramic flooring blocks, support or filler tiles and the like
184B	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods]
185.	6906	³⁷⁰ [Ceramic pipes, conduits, guttering and pipe fittings].
³⁷¹ [185A]	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
185B	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods

³⁶⁸ Inserted entry No. 182A to 182E vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁶⁹ Inserted entry No. 184A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁷⁰ Substituted for the words "Salt Glazed Stone Ware Pipes" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁷¹ Inserted entry Nos. 185A to 185D vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
185C	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
185D	6914	Other ceramic articles]
³⁷² [186.	[omitted]	[omitted]]
187.	[omitted]	[omitted]]
³⁷³ [188	[omitted]	[omitted]]
189.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
³⁷⁴ [189A	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189B	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked
189D	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
189E	7007	Safety glass, consisting of toughened (tempered) or laminated glass
189F	7008	Multiple-walled insulating units of glass]
189G.	7009	Glass mirrors, whether or not framed, including rear-view mirrors
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
³⁷⁵ [190A.	7011	³⁷⁶ [Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like]]
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)

³⁷² Omitted entry Nos. 186 and 187 vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017. Prior to substitution, it read as under: -

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]

³⁷³ Omitted entry No. 188 vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to omission, it read as under: -

188.	7001	Cullet and other waste and scrap of glass; glass in the mass
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³⁷⁴ Inserted entry nos. 189A to 189G vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁷⁵ Inserted entry No. 190A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁷⁶ Substituted for the words "Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like" vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
³⁷⁷ [191A.	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked]
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
³⁷⁸ [192A.	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, 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]
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 jewelry; glass microspheres not exceeding 1 mm in diameter
195.	7019	³⁷⁹ [Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)]
³⁸⁰ [195A	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]]
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

³⁷⁷ Inserted entry No. 191A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁷⁸ Inserted entry No. 192A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁷⁹ Substituted for the words "Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)" vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

³⁸⁰ Inserted entry No. 195A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
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
224.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
225.	7311	Containers for compressed or liquefied gas, of iron or steel
226.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
227.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
228.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
229.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90
230.	7316	Anchors, grapnels and parts thereof, of iron or steel
231.	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
232.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel
233.	7319	³⁸¹ [omitted], knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included
234.	7320	Springs and leaves for springs, of iron and steel
235.	7321	³⁸² [Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel]]
³⁸³ [235A]	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel]
236.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
³⁸⁴ [236A]	7324	Sanitary ware and parts thereof, of iron and steel]
³⁸⁵ [236A]	7323 9410	Ghamella

³⁸¹Omitted the words "Sewing needles" vide corrigendum F.No.354/117/2017-TRU, dated 27.07.2017.

³⁸²Substituted for the words "LPG stoves" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁸³Inserted entry No. 235A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁸⁴Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁸⁵Substituted Entry No. 236A & 236B for entry no. 236A vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -

236A	7324	Sanitary ware and parts thereof, of iron and steel
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S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
236B	7324	Sanitary ware and parts thereof, of iron and steel]
237.	7325	³⁸⁶ [Other cast articles of iron or steel]
238.	7326	³⁸⁷ [Other articles of iron or steel]
239.	7401	Copper mattes; cement copper (precipitated copper)
240.	7402	Unrefined copper; copper anodes for electrolytic refining
241.	7403	Refined copper and copper alloys, unwrought
242.	7404	Copper waste and scrap
243.	7405	Master alloys of copper
244.	7406	Copper powders and flakes
245.	7407	Copper bars, rods and profiles
246.	7408	Copper wire
247.	7409	Copper plates, sheets and strip, of a thickness exceeding ³⁸⁸ [0.15mm]
248.	7410	Copper foils
249.	7411	Copper tubes and pipes
250.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
251.	7413	Stranded wires and cables
252.	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
³⁸⁹ [252A.	7418	All goods [other than table, kitchen or other household articles of copper; Utensils]]
253.	³⁹⁰ [7419	³⁹¹ [Other articles of copper [other than Brass Kerosene Pressure Stove]]]
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

³⁸⁶ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

“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”.

³⁸⁷ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

“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 similarsystem, Enamelled ironware (excluding utensil & signboard), Manufactures of stainless steel (excluding utensils), Articles of clad metal”.

³⁸⁸ Corrected for “0.12.5 mm” vide corrigendum F.No.354/117/2017-TRU, dated 27.07.2017.

³⁸⁹ Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁹⁰ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

7419 91 00	Metal castings
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³⁹¹ Substituted for the words “Other articles of copper” vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
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	³⁹² [Unwrought Aluminium]
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.	³⁹³ [7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures].
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	³⁹⁴ [Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated]
³⁹⁵ [275A.	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]]
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

³⁹²Substituted for the words “Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁹³Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

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
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³⁹⁴Substituted for the words “Stranded wires and cables” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁹⁵Inserted entry No. 275A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
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
290.	8007	Other articles of tin
291.	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap
292.	8113	Cermets and articles thereof, including waste and scrap
293.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
294.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
295.	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
296.	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks
297.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
298.	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools
299.	8208	Knives and cutting blades, for machines or for mechanical appliances
300.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets
301.	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
³⁹⁶ [301A]	8212	Razors and razor blades (including razor blade blanks in strips)].

³⁹⁶ Inserted entry No. 301A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
302.	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor
³⁹⁷ [302A]	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files)[other than paper knives, pencil sharpener and blades there for]]
303.	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal
³⁹⁸ [303A]	³⁹⁹ [8302]	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal]].
⁴⁰⁰ [303B]	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
303C	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
303D	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal]
⁴⁰¹ [304]	[omitted]	[Omitted]]
305.	8307	Flexible tubing of base metal, with or without fittings
306.	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal
307.	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal

³⁹⁷ Inserted entry No. 302A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³⁹⁸ Inserted entry No. 303A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

³⁹⁹ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

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]
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⁴⁰⁰ Inserted entry Nos. 303B to 303D vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁰¹ Omitted entry No. 304 vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017. Prior to omission, it read as under: -

304.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal
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S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
⁴⁰² [307A]	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405]
308.	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
⁴⁰³ [308A]	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps]
309.	8401	Nuclear reactors; machinery and apparatus for isotopes separation
310.	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
311.	8403	Central heating boilers other than those of heading 8402
312.	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
313.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
314.	8406	Steam turbines and other vapour turbines
315.	8410	Hydraulic turbines, water wheels, and regulators there for
316.	8411	⁴⁰⁴ [Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]]
317.	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]
⁴⁰⁵ [317A]	8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]

⁴⁰²Inserted entry No. 307A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁰³Inserted entry No. 308A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁴⁰⁴Substituted for the words "Turbo-jets, turbo-propellers and other gas turbines - turbo-jets" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁰⁵Inserted entry Nos. 317A and 317B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
317B	8414	⁴⁰⁶ [Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]]
318.	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
319.	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
⁴⁰⁷ [319A.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415]
320.	⁴⁰⁸ [⁴⁰⁹ [8419 [other than 8419 12]]]	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]]
321.	8420	⁴¹⁰ [Calendering or other rolling machines, other than for metals or glass, and cylinders there for [other than Hand operated rubber roller]]
322.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
323.	8422 20 00, 8422 30 00, 8422 40 00, ⁴¹¹ [8422 90] [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]

⁴⁰⁶Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

"Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]"

⁴⁰⁷Inserted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁴⁰⁸Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

8419 20	Medical, surgical or laboratory sterilisers
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⁴⁰⁹Substituted for the number "8419" vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022).

⁴¹⁰Substituted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to substitution, it read as under:

"Calendering or other rolling machines, other than for metals or glass, and cylinders therefor".

⁴¹¹Corrected for "8522 90" vide corrigendum F.No.354/117/2017-TRU, dated 27.07.2017.

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
324.	8423	⁴¹² [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]
325.	8424	⁴¹³ [Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]] ⁴¹⁴[Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]] 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 – ⁴¹⁵[other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers]
326.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
327.	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
⁴¹⁶ [327A	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
327B	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
327C	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
327D	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or

⁴¹² Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

"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]".

⁴¹³ Substituted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -

"Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]"

⁴¹⁴ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

"Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting Machines [other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers]".

⁴¹⁵ Substituted for the words "other than fire extinguishers, whether or not charged" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁴¹⁶ Inserted entry Nos. 327A to 327D vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
		ores; pile- driversandpile-extractors;snow-ploughsandsnow-blowers]
328.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
329.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
330.	8438	⁴¹⁷ [Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils].
331.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
332.	8440	Book-binding machinery, including book-sewing machines
333.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
334.	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
335.	8443	⁴¹⁸ [Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof]
336.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
337.	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines andmachines for preparing textile yarns for use on the machines of heading 8446 or 8447
338.	8446	Weaving machines (looms)
339.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting

⁴¹⁷ Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

“ 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”

⁴¹⁸ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:-

“ Printingmachineryusedforprintingby meansofplates,cylindersand 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] ”.

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
340.	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
341.	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
⁴¹⁹ [341A.	8450	Household or laundry-type washing machines, including machines which both wash and dry]
342.	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
343.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
344.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
345.	8455	Metal-rolling mills and rolls therefor
346.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
347.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
348.	8458	Lathes (including turning centres) for removing metal
349.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
350.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461

⁴¹⁹ Inserted entry No. 341A vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
351.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine- tools working by removing metal or cermets, not elsewhere specified or included
352.	8462	⁴²⁰ [Machine-Tools (Including Presses) For Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above]
353.	8463	Other machine-tools for working metal, or cermets, without removing material
354.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
355.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
356.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening die heads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand
357.	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
358.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances
359.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
360.	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included

⁴²⁰Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

“ 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 ”.

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
361.	8472	⁴²¹ [Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]
362.	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472
363.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
364.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
⁴²² [364A.	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines]
365.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
⁴²³ [365A.	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter]
366.	8479	⁴²⁴ [Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]]
367.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
368.	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
369.	8482	Ball bearing, Roller Bearings

⁴²¹ Substituted for the words “Perforating or stapling machines (staplers), pencil sharpening machines” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴²² Inserted entry No. 364A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴²³ Inserted entry No. 365A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴²⁴ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

“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)]”.

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
⁴²⁵ [369A	8483	⁴²⁶ [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)] ⁴²⁷[Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws]
⁴²⁸ [369B	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals]
⁴²⁹ [369C	8485	Machines for Additive Manufacturing]
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	⁴³⁰ [Electrical transformers, static converters (for example, rectifiers) and inductors] ⁴³¹ [, other than charger or charging station for Electrically operated vehicles]
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
⁴³² [376A	8506	Primary cells and primary batteries
⁴³³ [376AA.	8507 60 00	Lithium-ion Batteries

⁴²⁵ Inserted entry No. 369A vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁴²⁶Substituted vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to substitution, it read as under:
“Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws”

⁴²⁷Substituted for the words “Plain shaft bearings” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴²⁸Inserted entry No. 369B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴²⁹ Inserted entry No. 369C vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

⁴³⁰Substituted for the words “Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)” vide notification No. 41/2017- Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴³¹Inserted vide notification No. 12/2019-Central Tax (Rate), dated 31.07.2019 (w.e.f. 01.08.2019).

⁴³²Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴³³Inserted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
⁴³⁴ [376AAA.	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank]
376AB	8508	Vacuum cleaners
376AC	8509	Electro-mechanical domestic appliances, with self- contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor]
[376B	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
[376C	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512]
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
⁴³⁵ [378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic 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]
379.	8517	⁴³⁶ [all goods] ⁴³⁷ Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]

⁴³⁴ Inserted vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁴³⁵ Inserted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁴³⁶ Substituted vide notification No. 03/2020-Central Tax (Rate), dated 25.03.2020 (w.e.f. 01.04.2020). Prior to substitution, it read as under:
[Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]

⁴³⁷ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -
“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”

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
380.	8518	⁴³⁸ [Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set]
⁴³⁹ [380A]	8519	Sound recording or reproducing apparatus]
381.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
⁴⁴⁰ [381A]	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521]
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
⁴⁴¹ [382A]	8524	Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens]
⁴⁴² [383.	8525 or 8806	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.]]
383.	8525	⁴⁴³[Closed circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras ⁴⁴⁴[digital cameras and video camera recorders] [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]]
⁴⁴⁵ [383A]	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus

⁴³⁸ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

"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;"

⁴³⁹ Inserted entry No. 380A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁴⁰ Inserted entry No. 381A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁴¹ Inserted entry No. 382A vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

⁴⁴² Substituted Entry No. 383 vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

383.	8525	[Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras [digital cameras and video camera recorders] [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]]
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⁴⁴³ Substituted for the words "Closed-circuit television (CCTV)" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁴⁴ Inserted vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁴⁴⁵ Inserted entry Nos. 383A and 83B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
383B	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock]
⁴⁴⁶ [383C.	8528	Television set (including LCD or LED television) of screen size not exceeding ⁴⁴⁷ [32 inches]]
384.	8528	⁴⁴⁸ [Computer monitors not exceeding ⁴⁴⁹ [32 inches], Set top Box for Television (TV)
⁴⁵⁰ [384A	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
384B	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
384C	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530]
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
⁴⁵¹ [388A.	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts: connectors for optical fibres, optical fibre bundles or cables
388B.	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517]
389.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537

⁴⁴⁶Inserted entry No. 383C vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁴⁴⁷Substituted for the words "68 cm" vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁴⁴⁸Substituted for the words "Computer monitors not exceeding 17 inches" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁴⁴⁹Substituted for the words "20 inches" vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁴⁵⁰Inserted entry Nos. 384A to 384C vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁵¹Inserted entry Nos. 388A and 388B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
390.	8539	⁴⁵² [Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra- red lamps; arc lamps [other than Light-Emitting Diode (LED) Light Sources] ⁴⁵³[Electrical Filament or discharge lamps including sealed beam lamp units and ultra violet or infra red lamps; arc lamps [other than LED 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	⁴⁵⁴ [Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals]
393.	8542	Electronic integrated circuits
394.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter
395.	8544	⁴⁵⁵ [Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors]
396.	8545	⁴⁵⁶ [Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes]
397.	8546	Electrical insulators of any material
⁴⁵⁷ [397A.	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material]

⁴⁵²Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

“Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]”

⁴⁵³Substituted for the words “Electrical Filaments or discharge lamps” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁵⁴Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

“Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo- electric crystals”.

⁴⁵⁵Substituted for the words “Winding Wires; Coaxial cables; Optical Fiber Cable” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁵⁶Substituted for the words “Carbon electrodes” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁵⁷Inserted entry No. 397A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
398.	⁴⁵⁸ [8548 or 8549]	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
⁴⁵⁹ [398A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.
398B	8602	Other rail locomotives; locomotive tenders; such as Diesel- electric locomotives, Steam locomotives and tenders thereof.
398C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.
398D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).
398E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).
398F	8606	Railway or tramway goods vans and wagons, not self- propelled.
398G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.
398H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing]
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]
⁴⁶⁰ [399A.	8702	Buses for use in public transport which exclusively run on Bio-fuels]

⁴⁵⁸Substituted for the numbers “ 8548” vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022).

⁴⁵⁹Inserted entry No. 398A to 398H vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

⁴⁶⁰ Inserted entry No. 399A vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
400.	8703	⁴⁶¹ [Following motor vehicles of length not exceeding 4000 mm,namely:- (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc;and (b) Diesel driven vehicles of engine capacity not exceeding 1500cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department]
401.	8704	Refrigerated motor vehicles
⁴⁶² [401A.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)]
402.	8708	Following parts of tractors namely: (a) Rear Tractor wheelrim, (b) tractor centrehousing, (c) tractor housing transmission, (d) tractor support frontaxle
⁴⁶³ [402A.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles]
403.	8715	Baby carriages and parts thereof
⁴⁶⁴ [403A.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]]
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

⁴⁶¹Substituted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019). Prior to substitution, it read as under:
“Cars for physically handicapped persons, subject to the following conditions:

- an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons;and
- the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase”.

⁴⁶² Inserted entry No. 401A vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁴⁶³ Inserted entry No. 402A vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁴⁶⁴ Inserted entry No. 403A vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
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]
⁴⁶⁵ [410.	[omitted]	[omitted]]
411.	9004	⁴⁶⁶ [Spectacles [other than corrective]; goggles including those for correcting vision]
⁴⁶⁷ [411A.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
411B.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
411C.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
411D.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
411E.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
411F.	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or micro projection
411G.	9012	Microscopes other than optical microscopes; diffraction apparatus
411H.	9013	⁴⁶⁸ [Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter]
411I.	9014	Direction finding compasses; other navigational instruments and appliances
411J	9015	Surveying (including photogram metrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders]

⁴⁶⁵ Omitted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

410.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
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⁴⁶⁶ Substituted for the words “Spectacles [other than corrective]; goggles and the like, corrective, protective or other” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁶⁷ Inserted entry Nos. 411A to 411J vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁶⁸ Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022). Prior to substitution, it provided as under: -

“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”.

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
412.	9016	⁴⁶⁹ [Balances of a sensitivity of 5 cg or better, with or without weights]
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
⁴⁷⁰ [413A.	9022	⁴⁷¹ [Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like]
413B	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses]
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

⁴⁶⁹ Substituted for the words “Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁷⁰ Inserted entry Nos. 413A and 413B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁷¹ Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, it provided as under: -

“Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like”

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
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
⁴⁷² [423A]	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101]]
424.	9103	Clocks with watch movements, excluding clocks of heading 9104
⁴⁷³ [424A]	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels]
425.	9105	Other clocks
⁴⁷⁴ [425A]	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating interval softime, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)
425B	9107	Time switches with clock or watch movement or with synchronous motor
425C	9108	Watch movements, complete and assembled]
426.	9109	Clock movements, complete and assembled
427.	9114	⁴⁷⁵ [Other clock or watch parts]
428.	9110	⁴⁷⁶ [Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements]
⁴⁷⁷ [428A]	9111	Watch cases and parts thereof]
429.	9112	⁴⁷⁸ [Clock cases and cases of a similar type for other goods of this chapter, and parts thereof]

⁴⁷² Inserted entry Nos. 423A to 423B vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁷³ Inserted entry No. 424A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁷⁴ Inserted entry No. 425A to 425C vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁷⁵ Substituted for the words "Other clock parts" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁷⁶ Substituted for the words "Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁷⁷ Inserted entry No. 428A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁷⁸ Substituted for the words "Clock cases, and parts thereof" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
⁴⁷⁹ [429A]	9113	Watch straps, watch bands and watch bracelets, and parts thereof
429B	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
429C	9202	Other string musical instruments (for example, guitars, violins, harps)
429D	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fair ground organs and mechanical street organs
429E	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)
429F	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
429G	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
429H	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds]
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, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
⁴⁸⁰ [435A]	9401[other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]]
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

⁴⁷⁹ Inserted entry Nos. 429A to 429H vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁸⁰ Inserted entry No. 435A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
437.	9403	⁴⁸¹ [Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof]
438.	9404	⁴⁸² [Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]] ⁴⁸³ [Coir mattresses, cotton pillows and mattresses]
⁴⁸⁴ [438A]	9405	⁴⁸⁵ [Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]]
439.	9406	Prefabricated buildings
440.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
⁴⁸⁶ [440A]	9504	Video game consoles and machines, articles off unfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]
⁴⁸⁷ [440[B]]	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes]

⁴⁸¹Substituted for the words "Bamboo furniture" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017(w.e.f. 15.11.2017).

⁴⁸²Substituted for the words "Coir mattresses, cotton pillows and mattresses"vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁸³Substituted for the words "Coir mattresses, cotton pillows, mattress and quilts"vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁴⁸⁴Inserted entry No. 438A vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁸⁵Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

"Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name- plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driverand MCPCB (Metal Core Printed Circuit Board)] "

⁴⁸⁶Inserted entry No. 440A and renumbered the earlier Entry No. 440A as 440B vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁴⁸⁷Inserted earlier entry No. 440A (renumbered as 440B) vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
441.	9506	⁴⁸⁸ [Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]]
⁴⁸⁹ [441A]	9508	⁴⁹⁰ Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres]
441B	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin]
442.	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks
443.	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]
444.	9604 00 00	Hand sieves and hand riddles
445.	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning
⁴⁹¹ [446]	[omitted]	[omitted]
446.	⁴⁹²[9607 20 00]	Parts of slide fasteners]
447.	9608	⁴⁹³ [Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders; pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609. Fountain pens, stylograph pens – ⁴⁹⁴[omitted]
448.	9610 00 00	Boards, with writing or drawing surface, whether or not framed

⁴⁸⁸ Substituted for the words “Swimming pools and padding pools” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁸⁹ Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁹⁰ Substituted for the words “Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]” vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

⁴⁹¹ Substituted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019). Prior to substitution, it read as under:

446.	9607 20 00	Parts of slide fasteners
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⁴⁹² Substituted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to substitution, it read as under:

9607	Slide fasteners and parts thereof
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⁴⁹³ Substituted for the words “Fountain pens, stylograph pens” vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

⁴⁹⁴ Omitted the words “and other pens” vide corrigendum F.No.354/117/2017-TRU, dated 27.07.2017.

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
⁴⁹⁵ [448A]	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks]
449.	9612	Type writer 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
⁴⁹⁶ [449A]	9613	⁴⁹⁷ [Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks]]
⁴⁹⁸ [449AA]	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations]
⁴⁹⁹ [449B]	9617	⁵⁰⁰ [Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners]
449C	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing]
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

⁴⁹⁵ Inserted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁹⁶ Inserted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁴⁹⁷ Substituted for the words "Kitchen gas lighters" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴⁹⁸ Inserted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁴⁹⁹ Inserted entry Nos. 449B and 449C vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁵⁰⁰ Substituted vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022). Prior to substitution, it provided as under:-

"Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners".

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
		project mentioned in (1) to (6) above.
452.	9802	Laboratory chemicals
⁵⁰¹ [452A]	4011 70 00	Tyre for tractors
452B.	4013 90 49	Tube for tractor tyres
452C.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
452D.	8413 81 90	Hydraulic Pumps for Tractors
452E.	8708 10 10	Bumpers and parts thereof for tractors
452F.	8708 30 00	Brakes assembly and its parts thereof for tractors
452G.	8708 40 00	Gear boxes and parts thereof for tractors
452H.	8708 50 00	Transaxles and its parts thereof for tractors
452I.	8708 70 00	Road wheels and parts and accessories thereof for tractors
452J.	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof
452K.	8708 92 00	Silencer assembly for tractors and parts thereof
452L.	8708 93 00	Clutch assembly and its parts thereof for tractors
452M.	8708 94 00	Steering wheels and its parts thereof for tractor
452N.	8708 99 00	Hydraulic and its parts thereof for tractors
452O.	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors].
⁵⁰² [452P]	Any Chapter	Permanent transfer of Intellectual Property (IP) right ⁵⁰³ [omitted] in respect of Information Technology software]
⁵⁰⁴ [452Q]	Any chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub- section 4 of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in notification No. 07 / 2019- Central Tax (Rate), dated 29 th March, 2019, published in Gazette of India vide G.S.R. No. __, dated 29 th March, 2019 <i>Explanation.</i> For the purpose of this entry,– (i) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project(RREP). (iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (iv) “Residential Real Estate Project (RREP)” shall mean a REP in

⁵⁰¹ Inserted entry Nos. 452A to 452O vide notification No. 19/2017-Central Tax (Rate), dated 18.08.2017.

⁵⁰² Inserted entry No. 452P vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁵⁰³ Omitted the words “ in respect of Information Technology software” vide notification No. 13/2021-Central Tax (Rate), dated 27.10.2021 (w.e.f. 27.10.2021).

⁵⁰⁴ Inserted entry No. 452Q vide notification No. 08/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
		which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP. (v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.]
453.	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI

Schedule IV – 14%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	1703	Molasses
⁵⁰⁵ [2.	[omitted]	[omitted]
3.	[omitted]	[omitted]
4.	[omitted]	[omitted]
5.	[omitted]	[omitted]
6.	[omitted]	[omitted]
7.	[omitted]	[omitted]
8.	[omitted]	[omitted]
9.	[omitted]	[omitted]
10.	2106 90 20	Pan masala
⁵⁰⁷ [11.	[omitted]	[Omitted]]
	⁵⁰⁸ [2202 99 90]	Other non-alcoholic beverages
12.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
⁵⁰⁹ [12A	2202 99 90	Caffeinated Beverages]
⁵¹⁰ [12B	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.]
13.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]

⁵⁰⁵Omitted entry Nos. 2 to 9 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

2.	1704	Chewing gum / bubble gum and white chocolate, not containing cocoa
3.	1804	Cocoa butter, fat and oil
4.	1805	Cocoa powder, not containing added sugar or sweetening matter
5.	1806	Chocolates and other food preparations containing cocoa
6.	1901 90 [other than 1901 10, 1901 20 00]	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]
7.	1905 32	Waffles and wafers coated with chocolate or containing chocolate
8.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
9.	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, [omitted]

⁵⁰⁶Omitted the words "Custard powder" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁵⁰⁷Omitted the entry No. 11 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

11.	2202 99 90]	Other non-alcoholic beverages
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⁵⁰⁸Substituted for "2202 90 90" vide corrigendum F. No. 354/117/2017 TRU Pt., dated 12.07.2017.

⁵⁰⁹Inserted entry No. 12A vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

⁵¹⁰Inserted entry No. 12B vide notification No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

14.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
15.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]
⁵¹¹ [15A]	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
15B	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion]
⁵¹² [16.	[omitted]	[omitted]
17.	[omitted]	[omitted]
18.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
⁵¹³ [19	[omitted]	[omitted]
⁵¹⁴ [20.	[omitted]	[omitted]
21.	[omitted]	[omitted]
22.	[omitted]	[omitted]
⁵¹⁵ [23.	[omitted]	[omitted] Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, ⁵¹⁶[pans or in similar forms or packings [other than poster colour]]
⁵¹⁷ [24.	[omitted]	[omitted]

⁵¹¹Inserted entry Nos. 15A and 15B vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

⁵¹²Omitted Entry Nos. 16 & 17 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

16.	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
17.	2516 12 00	Granite, other than blocks

⁵¹³Omitted Entry No. 19 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

19.	2710	Avgas
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⁵¹⁴Omitted entry Nos. 20, 21, and 22 vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under: -

20.	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
21.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
22.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigmentsofakindusedforfinishing leather

⁵¹⁵Omitted Entry No. 19 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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 [other than poster colour]
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⁵¹⁶Substituted for the words "pans or in similar forms or packings" vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁵¹⁷Omitted entry No. 24 vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under :-

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
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⁵¹⁸ [25.	[omitted]	[omitted]
26.	[omitted]	[omitted]
27.	[omitted]	[omitted]
28.	[omitted]	[omitted]
29.	[omitted]	[omitted]
30.	[omitted]	[omitted]
31	[omitted]	[omitted]
32	[omitted]	[omitted]
33.	[omitted]	[omitted]
⁵¹⁹ [34	[Omitted]	[Omitted]]

⁵¹⁸Omitted entry Nos. 25 to 33 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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, Bindi, Sindur, Alta]
27.	3305 [other than 3305 9011, 3305 90 19]	All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirituous); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]
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 form (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

⁵¹⁹ Omitted entry No. 34 vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to omission, it read as under: -

34.	3407	Modelling pastes, including those put up for children's amusement
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⁵²⁰ [35]	[omitted]	[omitted]
36	[omitted]	[omitted]
37	[omitted]	[omitted]
38	[omitted]	[omitted]
39	[omitted]	[omitted]
40	[omitted]	[omitted]
41	[omitted]	[omitted]
42	[omitted]	[omitted]
43	[omitted]	[omitted]
44	[omitted]	[omitted]
45.	[omitted] 3926 [other than 3926 40 11, 3926- 90 10]	[omitted] Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and ⁵²¹ [plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats]
46.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; ⁵²² [rear tractor tyres; and of a kind used on aircraft”Rear Tractor tyres]]
⁵²³ [47.]	[omitted]	[omitted]

⁵²⁰ Omitted entry Nos. 35 to 45 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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 than 3926 40 11, 3926 90 10]	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats]

⁵²¹ Substituted for the words “plastic tarpaulins” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁵²² Substituted for the words “and Rear Tractor tyres” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁵²³ Omitted entry No. 47 vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to omission, it read as under: -

47.	4012	Retreaded or used tyres and flaps
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⁵²⁴ [48.	Omitted	[omitted]
49.	[omitted] 4016 [other than 4016 92- 00]	[omitted] Other articles of vulcanised rubber other than hard rubber (⁵²⁵ [other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine])
50.	[omitted] 4017	[omitted] Hard rubber (for example ebonite) in all forms, ⁵²⁶ [other than waste and scrap]; articles of hard rubber
51.	[omitted]	[omitted]
52.	[omitted]	[omitted]
⁵²⁷ [53.	[omitted]	[omitted]
54.	[omitted]	[omitted]

⁵²⁴ Omitted entry Nos. 48 to 52 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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 than 4016 92 00]	Other articles of vulcanised rubber other than hard rubber (other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine)
50.	4017	Hard rubber (for example ebonite) in all forms, [other than 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, tobacco-pouches, tool bags, sports bags, bottle-cases, jewelleryboxes, 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]

⁵²⁵ Substituted for the words "other than erasers" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁵²⁶ Substituted for the words "including waste and scrap" vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁵²⁷ Omitted entry Nos. 53 to 69 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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 fur
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)

55.	[omitted]	[omitted]
56.	[omitted]	[omitted]
57.	[omitted]	[omitted]
58.	[omitted]	[omitted]
59.	[omitted]	[omitted]
60.	[omitted]	[omitted]
61.	[omitted]	[omitted]
62.	[omitted]	[omitted]
63.	[omitted]	[omitted]
64.	[omitted]	[omitted]
65.	[omitted]	[omitted]
66.	[omitted]	[omitted]
67.	[omitted]	[omitted]
68.	[omitted]	[omitted]
69.	[omitted]	[omitted]
⁵²⁸ [70.	[omitted]	[omitted]
		⁵²⁹ [All goods of marble or granite [other than Statues, statuettes, pedestals; high or

⁵²⁸Omitted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under:-

70.	6802	[All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]
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 helical, 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, cowl, 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

⁵²⁹ Substituted vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: -

“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,^{1 2 2} [of Other

	6802	low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone] [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, ⁵³⁰ [of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]]
71.	[omitted]	[omitted]
72.	[omitted]	[omitted]
73.	[omitted]	[omitted]
74.	[omitted]	[omitted]
75.	[omitted]	[omitted]
76.	[omitted]	[omitted]
77.	[omitted]	[omitted]
78.	[omitted]	[omitted]
79.	[omitted]	[omitted]
80.	[omitted]	[omitted]
81.	[omitted]	[omitted]
82.	[omitted]	[omitted]
83.	[omitted]	[omitted]
84.	[omitted]	[omitted]]
⁵³¹ [85.	[omitted]	[omitted]
85.	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture ⁵³² [omitted]
86.	[omitted]	[omitted]
⁵³³ [87	[omitted]	[omitted]

calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]"

⁵³⁰ Substituted for the words "of Other calcareous stone" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁵³¹ Omitted Entry Nos. 85 and 86 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

85.	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture [omitted]
86.	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures

⁵³² Omitted the words "; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods" vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁵³³ Omitted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017. Prior to omission, it read as under: -

87.	6913	Statuettes and other ornamental ceramic articles
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⁵³⁴ [88.	[omitted]	[omitted]
89.	[omitted]	[omitted]
90	[omitted]	[omitted]
91	[omitted]	[omitted]
92	[omitted]	[omitted]
93	[omitted]	[omitted]
94	[omitted]	[omitted]
95.	[omitted]	[omitted]
96.	[omitted]	[omitted]
97.	[omitted]	[omitted]
98.	[omitted]	[omitted]
99.	[omitted]	[omitted]
100.	[omitted]	[omitted]
⁵³⁵ [101	[omitted]	[omitted]

⁵³⁴Omitted Entry Nos. 88 to 100 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under:

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 small wares, 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

⁵³⁵Omitted Entries No. 101 to 111 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under:

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)

102	[omitted]	[omitted]
103	[omitted]	[omitted]
104	[omitted]	[omitted]
105	[omitted]	[omitted]
106	[omitted]	[omitted]
107	[omitted]	[omitted]
108	[omitted]	[omitted]
109	[omitted]	[omitted]
110	[omitted]	[omitted]
111	[omitted]	[omitted]
⁵³⁶ [112]	[omitted]	[omitted]
⁵³⁷ [113]	[omitted]	[omitted]
114.	8407	⁵³⁸ [Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]]
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], ⁵³⁹ [omitted]
⁵⁴⁰ [118]	Omitted	Omitted]
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
⁵⁴¹ [120]	[omitted]	[omitted]

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-pegs, 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	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403

⁵³⁶ Omitted entry No. 112 vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017. Prior to omission, it read as under:

112.	8305	Fittings for loose-leaf binders or files, letter clips, letter comers, paperclips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal
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⁵³⁷ Omitted entry No. 113 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

113.	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405
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⁵³⁸ Substituted for the words "Spark-ignition reciprocating or rotary internal combustion piston Engine" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁵³⁹ Omitted the words "concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁵⁴⁰ Omitted entries No. 118 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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
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⁵⁴² [121]	[omitted]	[omitted]
122.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
⁵⁴³ [123]	[omitted]	[omitted]
124.	[omitted]	[omitted]
125.	[omitted]	[omitted]
126.	[omitted]	[omitted]
127.	[omitted]	[omitted]
128.	[omitted]	[omitted]
129.	[omitted]	[omitted]
⁵⁴⁴ [130]	[omitted]	[omitted]

⁵⁴¹Omitted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under:-

120.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
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⁵⁴²Omitted entry No. 121 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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], Autoclaves 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 substrates [8419 89 70]; parts [8419 90]
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⁵⁴³Omitted entry Nos. 123 to 129 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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

⁵⁴⁴Omitted entry No. 130 vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under: -

130.	8450	Household or laundry-type washing machines, including machines which both wash and dry
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⁵⁴⁵ [131]	[omitted]	[omitted]
132.	[omitted]	[omitted]
133.	[omitted]	[omitted]
134.	[omitted]	[omitted]
⁵⁴⁶ [135]	[omitted]	[omitted]
135.	8483	⁵⁴⁷[Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)] Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings ⁵⁴⁸ [omitted]; 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)
⁵⁴⁹ [136]	[omitted]	[omitted]
137.	[omitted]	[omitted]
138.	[omitted]	[omitted]
139.	8507	⁵⁵⁰ [Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium- ion battery ⁵⁵¹ [and other Lithium-ion accumulators including Lithium-ion power banks]

⁵⁴⁵ Omitted entry Nos. 131 to 134 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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]

⁵⁴⁶ Omitted entry No. 135 vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to omission, it read as under: -

135.	8483	[Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)]
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⁵⁴⁷ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

“Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings ²⁷²[omitted]; 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)”

⁵⁴⁸ Omitted the words “and plain shaft bearings” vide notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.

⁵⁴⁹ Omitted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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

⁵⁵⁰ Substituted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to substitution, it read as under: *“Electric accumulators, including separators therefor, whether or not rectangular (including square)”*.

⁵⁵¹ Inserted vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁵⁵² [140]	[omitted]	[omitted]
141	Omitted	Omitted]
142	Omitted	Omitted]]
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
⁵⁵³ [144	[omitted]	[omitted]
145	[omitted]	[omitted]
⁵⁵⁴ [146.	[omitted]	[omitted]
⁵⁵⁵ [147.	[omitted]	[omitted]
148	[omitted]	[omitted]
149	[omitted]	[omitted]
150.	[omitted]	[omitted]
⁵⁵⁶ [151.	[omitted]	[omitted]]
151.	8525	[Digital cameras and video camera recorders [other than CCTV]]

⁵⁵² Omitted entry Nos. 140 to vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under: -

140.	8508	Vacuum cleaners
141.	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
142.	8510	Shavers, hair clippers and hair-removing appliances, with self- contained electric motor

⁵⁵³ Omitted entry Nos. 144 to 145 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

144.	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
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

⁵⁵⁴ Omitted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under: -

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
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⁵⁵⁵ Omitted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under:-

[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

⁵⁵⁶ Omitted vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to omission, it read as under: -

151.	8525	Digital cameras and video camera recorders [other than CCTV]
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⁵⁵⁷ Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

“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]”

⁵⁵⁸ [152]	[Omitted]	[omitted]
153	[Omitted]	[omitted]]
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 ⁵⁵⁹ [⁵⁶⁰ [[other than computer monitors not exceeding ⁵⁶¹ [32 inches], set top box for television and Television set (including LCD and LED television) of screen size not exceeding ⁵⁶² [32 inches]] ⁵⁶³ ; and set top box for television].
⁵⁶⁴ [155.	[Omitted]	[omitted]
156.	[Omitted]	[omitted]
157	[Omitted]	[omitted]
158	[Omitted]	[omitted]
159	[Omitted]	[omitted]
160	[Omitted]	[omitted]
161	[Omitted]	[omitted]
162	[Omitted]	[omitted]
163	[Omitted]	[omitted]

⁵⁵⁸ Omitted entry No. 152 to 153 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, the entries read as under:-

152.	8526	Radar apparatus, radio navigational aid apparatus and radioremove 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

⁵⁵⁹ Substituted for the words “other than computer monitors not exceeding 17 inches” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁵⁶⁰ Substituted for the words “other than computer monitors not exceeding 20 inches” vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁵⁶¹ Substituted for the words “20 inches” vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁵⁶² Substituted for the words “68 CM” vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁵⁶³ Added vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁵⁶⁴ Omitted entry Nos. 155 to 163 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

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 Cables]
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

⁵⁶⁵ [163A]	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc]
164.	8702	⁵⁶⁶ [Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]]
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]
⁵⁶⁷ [167]	[Omitted]	[omitted]]
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]
⁵⁶⁸ [171.	[Omitted]	Omitted]]
⁵⁶⁹ [172.	[omitted]	[omitted]
173.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
⁵⁷⁰ [174.	8714	Parts and accessories of vehicles of heading 8711]
⁵⁷¹ [175	[omitted]	[omitted]]
176.	⁵⁷² [8802 or 8806]	Aircrafts for personal use
177.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes

⁵⁶⁵ Inserted vide corrigendum F.No.354/117/2017-TRU Pt., dated 12.07.2017.

⁵⁶⁶ Substituted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -

“Motor vehicles for the transport of ten or more persons, including the Driver”

⁵⁶⁷ Omitted entry No. 167 vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under: -

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)
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⁵⁶⁸ Omitted entry No. 171 vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under: -

171.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
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⁵⁶⁹ Omitted entry No. 172 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under:

172.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
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⁵⁷⁰ Substituted vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to substitution, it read as under: -

174.	8714	Parts and accessories of vehicles of headings 8711 and 8713
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⁵⁷¹ Omitted vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under: -

175.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
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⁵⁷² Substituted for the numbers “8802” vide notification No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022).

⁵⁷³ [178]	[omitted]	[omitted]
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⁵⁷³Omitted entry Nos. 178 to 209 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

178.	9004	Goggles
179.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
180.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
181.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
182.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
183.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
184.	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
185.	9012	Microscopes other than optical microscopes; diffraction apparatus
186.	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter
187.	9014	Direction finding compasses; other navigational instruments and appliances
188.	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
189.	9016	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights
190.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for \ including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the light
191.	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
192.	9101	Wrist-watches, pocket-watches and other watches, including stop- watches, with case of precious metal or of metal clad with precious metal
193.	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101
194.	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
195.	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders)
196.	9107	Time switches with clock or watch movement or with synchronous motor
197.	9108	Watch movements, complete and assembled
198.	9110	Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements
199.	9111	Watch cases and parts thereof
200.	9112	Cases for other than clocks, and parts thereof
201.	9113	Watch straps, watch bands and watch bracelets, and parts thereof
202.	9114	Other watch parts
203.	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
204.	9202	Other string musical instruments (for example, guitars, violins, harps)
205.	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
206.	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)
207.	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
208.	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments

179.	[omitted]	[omitted]
180.	[omitted]	[omitted]
181.	[omitted]	[omitted]
182.	[omitted]	[omitted]
183.	[omitted]	[omitted]
184.	[omitted]	[omitted]
185.	[omitted]	[omitted]
186.	[omitted]	[omitted]
187.	[omitted]	[omitted]
188.	[omitted]	[omitted]
189.	[omitted]	[omitted]
190.	[omitted]	[omitted]
191.	[omitted]	[omitted]
192.	[omitted]	[omitted]
193.	[omitted]	[omitted]
194.	[omitted]	[omitted]
195.	[omitted]	[omitted]
196.	[omitted]	[omitted]
197.	[omitted]	[omitted]
198.	[omitted]	[omitted]
199.	[omitted]	[omitted]
200.	[omitted]	[omitted]
201.	[omitted]	[omitted]
202.	[omitted]	[omitted]
203.	[omitted]	[omitted]
204.	[omitted]	[omitted]
205.	[omitted]	[omitted]
206.	[omitted]	[omitted]
207.	[omitted]	[omitted]
208.	[omitted]	[omitted]
209.	[omitted]	[omitted]]
210.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
⁵⁷⁴ 211.	[omitted]	[omitted]
212.	[omitted]	[omitted]
213.	[omitted]	[omitted]
214.	[omitted]	[omitted]]

209.	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds
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⁵⁷⁴ Omitted entry Nos. 211 to 214 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

211.	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof
212.	9403	Other furniture [other than bamboo furniture] and parts thereof
213.	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
214.	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included

⁵⁷⁵ [215]	[omitted]	[omitted]]
⁵⁷⁶ [216]	[omitted]	[omitted]
217.	[omitted]	[omitted]]
218.	[omitted]	[omitted]]
⁵⁷⁷ [219]	[omitted]	[omitted]
⁵⁷⁸ [220]	[omitted]	[omitted]
221.	[omitted]	[omitted]
222.	[omitted] 9613	[omitted]] Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof ⁵⁷⁹[other than flints, wicks or Kitchengas lighters]
223.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
⁵⁸⁰ [224]	[omitted]	[omitted]]
⁵⁸¹ [225]	[omitted]	[Omitted]]
226.	[omitted]	[omitted]]

⁵⁷⁵ Omitted entry No. 215 vide notification No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to omission, it read as under: -

215.	9504	Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]
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⁵⁷⁶ Omitted entries Nos. 216 to 218 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

216.	9505	Festive, camival or other entertainment articles, including conjuringtricks and novelty jokes
217.	9506	Articles and equipment for general physical exercise, gymnastics, athletics
218.	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]

⁵⁷⁷ Omitted entry No. 219 vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017. Prior to substitution, it read as under: -

219.	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
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⁵⁷⁸ Omitted entry No. 220 to 222 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

220.	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin
221.	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
222.	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof ⁴⁸⁹ [other than flints, wicks or Kitchengas lighters]

⁵⁷⁹ Substituted for the words “other than flints and wicks” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁵⁸⁰ Omitted Entry No. 224 vide notification No. 18/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under:-

224.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
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⁵⁸¹ Omitted entry No. 225 to 226 vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

225	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
226.	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing

227.	9804	All dutiable articles intended for personal use
⁵⁸² [228.	Any chapter	Lottery]
228.	⁵⁸³[Any chapter]	Lottery authorized by State Governments Explanation 1. For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher. Explanation 2.- (1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also. (2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010
⁵⁸⁴ [229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club]

⁵⁸² Substituted vide notification No. 01/2020-Central Tax (Rate), date 21.02.2020 (w.e.f. 01.03.2020). Prior to substitution, it provided as under:-

228.	[Any chapter]	Lottery authorized by State Governments <i>Explanation 1.-</i> For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher. <i>Explanation 2.-</i> (1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also. (2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010
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⁵⁸³ Substituted for the symbol "—" vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁵⁸⁴ Inserted entry No. 229 vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

Schedule V – 1.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport
⁵⁸⁵ [2.]	[omitted] 7102	[Omitted]] Diamonds, whether or not worked, but not mounted or set⁵⁸⁶ [other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds]
⁵⁸⁷ [3]	[Omitted]	[Omitted]
4.	[omitted]	[omitted]]
3.	7103	⁵⁸⁸[Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]]
4.	7104	⁵⁸⁹[Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]
5.	7105	Dust and powder of natural or synthetic precious or semi-precious stones
6.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7.	7107	Base metals clad with silver, not further worked than semi-manufactured
8.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
9.	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
10.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
11.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured

⁵⁸⁵ Omitted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to omission, it read as under: -

2.	7102	Diamonds, whether or not worked, but not mounted or set ⁵⁸⁶ [other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds]
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⁵⁸⁶ Substituted for the words “other than Non-Industrial Unworked or simply sawn, cleaved or bruted” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁵⁸⁷ Omitted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019). Prior to omission, it read as under: -

3.	7103	Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]
4.	7104	Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]

⁵⁸⁸ Substituted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -

“Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]”

⁵⁸⁹ Substituted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -

“Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]”.

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 ⁵⁹⁰ [of metal clad with precious metal ⁵⁹¹ [omitted]]
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	⁵⁹² [Imitation jewellery [other than bangles of lac/shellac]]
18.	7118	Coin

⁵⁹⁰ Substituted for the words “of metal clad with precious metal” vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁵⁹¹ Omitted the words and brackets “[other than bangles of lac/shellac]” vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

⁵⁹² Substituted for the words “Imitation Jewellery” vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

SCHEDULE VI – 0.125%

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	⁵⁹³ [All goods] ⁵⁹⁴[Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds]
2.	7103	⁵⁹⁵ [precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport] ⁵⁹⁶[Semi-precious stones, unworked or simply sawn or roughly shaped]
⁵⁹⁷ [2A]	[omitted]	[omitted]
⁵⁹⁸[2A]	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)]
3.	7104	⁵⁹⁹ [Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport] ⁶⁰⁰[Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped]
⁶⁰¹ [4]	[omitted]	[omitted]
⁶⁰²[4]	7104	Synthetic or reconstructed precious stones]

Explanation. – For the purposes of this notification,-

(i) The phrase “unit container” means a package, whether large or small (for example, tin,

⁵⁹³Substituted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -
“Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds]”

⁵⁹⁴Substituted for the words “Diamonds, non-industrial unworked or simply sawn, cleaved or bruted” vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁵⁹⁵Substituted for the words “Semi-precious stones, unworked or simply sawn or roughly shaped” vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

⁵⁹⁶Substituted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -
“Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped”.

⁵⁹⁷Substituted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019). Prior to substitution, it read as under:

2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)]
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⁵⁹⁸Inserted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

⁵⁹⁹Substituted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019). Prior to substitution, it read as under:

“Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped”.

⁶⁰⁰Substituted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -
“Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped”.

⁶⁰¹Omitted vide notification No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019). Prior to omission, it read as under:

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4.	7104	Synthetic or reconstructed precious stones]
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⁶⁰²Inserted vide notification No. 6/2018-Central Tax (Rate), dated 25.01.2018.

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.

⁶⁰³ [(ii)(a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

⁶⁰⁴ [(b) The phrase “registered brand name” means,-

- (a) a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;
- (b) a brand registered as on the 15th May 2017 or thereafter under the Copyright Act, 1957(14 of 1957);
- (c) a brand registered as on the 15th May 2017 or thereafter under any law for the time being in force in any other country.]]

(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.**

⁶⁰⁵[ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name,-

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that **effect with the jurisdictional commissioner of Central tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a);and

(b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.]

⁶⁰³Substituted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017. Prior to substitution, it read as under: -

“ (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.”

⁶⁰⁴Substituted vide notification No. 41/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under:

“(b) The phrase “registered brand name” means-

- a. a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999. irrespective of whether or not the brand is subsequently deregistered;
- b. a brand registered as on the 15th May 2017 under the Copyright Act, 1957(14 of 1957);
- c. a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.”

⁶⁰⁵ Inserted vide notification No. 27/2017-Central Tax (Rate), dated 22.09.2017.

⁶⁰⁶[Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.]

[F.No.354/117/2017-TRU]

Retrospective Amendment to notification No. 01/2017-Central Tax (Rate), dated 28.06.2017.

Vide section 132 of the Finance Act, 2020 (12 of 2020), certain amendments in the rate of tax leviable in respect of (i) supply of fish meal (falling under heading 2301) and (ii) supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), have been made in the notification No. 01/2017-Central Tax (Rate), dated 28.06.2017 with retrospectively. The text of section 132 of the Finance Act, 2020 (12 of 2020) has been reproduced below:-

Retrospective exemption from, or levy or collection of, central tax in certain cases

132. (1) Notwithstanding anything contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 673(E), dated the 28th June, 2017, issued by the Central Government, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the Central Goods and Services Tax Act, 2017,—

- (i) no central tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive);
- (ii) central tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.”

Note: The Principal notification No. 1/2017-Central Tax (Rate), dated 28.06.2017(w.e.f. 01.07.2017) was published vide number GSR 673(E), dated 28.06.2017; and has since been amended *vide* notification No. 18/2017-Central Tax (Rate), dated 30.06.2017; No. 19/2017-Central Tax (Rate), dated 18.08.2017; No. 27/2017-Central Tax (Rate), dated 22.09.2017; No. 34/2017-Central Tax (Rate), dated 13.10.2017; No. 41/2017-Central Tax (Rate), dated 14.11.2017; No. 6/2018-Central Tax (Rate), dated 25.01.2018; No. 18/2018-Central Tax(Rate), dated 26.07.2018 (w.e.f. 27.07.2018); and No. 24/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 1.1.2019); and No. 08/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No. 12/2019-Central Tax (Rate), dated 30.07.2019 (w.e.f. 01.08.2019); No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No. 27/2019-Central Tax (Rate), dated 30.12.2019 (w.e.f. 01.01.2020);No. 1/2020-Central Tax (Rate), dated 21.02.2020 (w.e.f. 01.03.2020); and No. 3/2020-Central Tax (Rate), dated 25.03.2020 (w.e.f. 01.04.2020); No. 01/2021-Central Tax (Rate), dated 02.06.2021; No. 08/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 13/2021-Central Tax (Rate), dated 27.10.2021 (w.e.f. 27.10.2021); No.14/2021-Central Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022 superseded before coming into force); No. 18/2021-Central Tax (Rate), dated 28.12.2021(w.e.f. 01.01.2022); and No. 21/2021-Central Tax (Rate), dated 31.01.2021 (w.e.f. 01.01.2022).

⁶⁰⁶ Inserted *vide* notification No. 34/2017-Central Tax (Rate), dated 13.10.2017.