

Panaji, 17th September, 2025 (Bhadra 26, 1947)

SERIES I No. 24

OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 5

GOVERNMENT OF GOA

Department of Finance

Revenue and Control Division

Notification

38/1/2017-Fin(R&C)(10/2025-Rate)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-section (1) of Section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), and in supersession of the Government notification No. 38/1/2017-Fin(R&C)(2/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, except as respects things done or omitted to be done before such supersession, the Government of Goa, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the State tax leviable thereon under Section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

SCHEDULE

| S. No. | Chapter/Heading/Sub-heading/Tariff item | Description of goods |
|--------|---|-------------------------------|
| (1) | (2) | (3) |
| 1. | 0101 | Live asses, mules and hinnies |
| 2. | 0102 | Live bovine animals |
| 3. | 0103 | Live swine |
| 4. | 0104 | Live sheep and goats |

| | | |
|-----|--|---|
| 5. | 0105 | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls |
| 6. | 0106 | Other live animals such as Mammals, Birds, Insects |
| 7. | 0201 | Meat of bovine animals, fresh or chilled |
| 8. | 0203, 0204, 0205, 0206, 0207, 0208, 0209 | All goods, fresh or chilled |
| 9. | 0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210 | All goods, other than fresh or chilled, other than pre-packaged and labelled |
| 10. | 03 | Fish seeds, prawn/shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%] |
| 11. | 0301 | Live fish |
| 12. | 0302 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 |
| 13. | 0304, 0306, 0307, 0308, 0309 | All goods, fresh or chilled |
| 14. | 0303, 0304, 0305, 0306, 0307, 0308, 0309 | All goods, other than fresh or chilled, and other than pre-packaged and labelled |
| 15. | 0401 | Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, UHT milk |
| 16. | 0403 | Curd, Lassi, Butter milk, other than pre-packaged and labelled |
| 17. | 0406 | Chena or paneer, whether or not pre-packaged and labelled |
| 18. | 0407 | Birds' eggs, in shell, fresh, preserved or cooked |
| 19. | 0409 | Natural honey, other than pre-packaged and labelled |
| 20. | 0501 | Human hair, unworked, whether or not washed or scoured; waste of human hair |
| 21. | 0504 | All goods, fresh or chilled |
| 22. | 0504 | All goods, other than fresh or chilled, other than pre-packaged and labelled |
| 23. | 0506 | All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products |
| 24. | 0507 90 | All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc. |
| 25. | 0511 | Semen including frozen semen |
| 26. | 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage |
| 27. | 0701 | Potatoes, fresh or chilled |
| 28. | 0702 | Tomatoes, fresh or chilled |
| 29. | 0703 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled |
| 30. | 0704 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled |
| 31. | 0705 | Lettuce (<i>Lactucasativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled |

| | | |
|-----|--------------|--|
| 32. | 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled |
| 33. | 0707 | Cucumbers and gherkins, fresh or chilled |
| 34. | 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled. |
| 35. | 0709 | Other vegetables, fresh or chilled. |
| 36. | 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen |
| 37. | 0711 | Vegetables provisionally preserved, but unsuitable in that state for immediate consumption |
| 38. | 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared |
| 39. | 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split other than pre-packaged and labelled |
| 40. | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried; sago pith. |
| 41. | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, other than pre-packaged and labelled |
| 42. | 08 | Dried makhana, whether or not shelled or peeled, other than pre-packaged and labelled |
| 43. | 0801 | Coconuts, fresh or dried, whether or not shelled or peeled |
| 44. | 0801 | Brazil nuts, fresh, whether or not shelled or peeled |
| 45. | 0802 | Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled |
| 46. | 0803 | Bananas, including plantains, fresh or dried |
| 47. | 0804 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh. |
| 48. | 0805 | Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh. |
| 49. | 0806 | Grapes, fresh |
| 50. | 0807 | Melons (including watermelons) and papaws (papayas), fresh |
| 51. | 0808 | Apples, pears and quinces, fresh |
| 52. | 0809 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh |
| 53. | 0810 | Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh |
| 54. | 0813 | Tamarind dried |
| 55. | 0814 | Peel of citrus fruit or melons (including watermelons), fresh. |
| 56. | 07, 09 or 10 | All goods of seed quality |

| | | |
|-----|------------|---|
| 57. | 0901 | Coffee beans, not roasted |
| 58. | 0902 | Unprocessed green leaves of tea |
| 59. | 0909 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries of seed quality |
| 60. | 0910 11 10 | Fresh ginger, other than in processed form |
| 61. | 0910 30 10 | Fresh turmeric, other than in processed form |
| 62. | 1001 | Wheat and meslin, other than pre-packaged and labelled |
| 63. | 1002 | Rye, other than pre-packaged and labelled |
| 64. | 1003 | Barley, other than pre-packaged and labelled |
| 65. | 1004 | Oats, other than pre-packaged and labelled |
| 66. | 1005 | Maize (corn), other than pre-packaged and labelled |
| 67. | 1006 | Rice, other than pre-packaged and labelled |
| 68. | 1007 | Grain sorghum, other than pre-packaged and labelled |
| 69. | 1008 | Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi, other than pre-packaged and labelled |
| 70. | 1101 | Wheat or meslin flour, other than pre-packaged and labelled |
| 71. | 1102 | Cereal flours other than of wheat or meslin, maize (corn) flour, rye flour etc, other than pre-packaged and labelled |
| 72. | 1103 | Cereal groats, meal and pellets, other than pre-packaged and labelled |
| 73. | 1104 | Cereal grains hulled |
| 74. | 1105 | Flour, meal, powder, flakes, granules or pellets of potatoes, other than pre-packaged and labelled |
| 75. | 1106 | Flour, meal, powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal (HS 1106 10 10) and guar gum refined split (HS 1106 10 90)], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other than pre-packaged and labelled |
| 76. | 1106 10 10 | Guar meal |
| 77. | 12 | All goods of seed quality |
| 78. | 1201 | Soya beans, whether or not broken, of seed quality |
| 79. | 1202 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality |
| 80. | 1204 | Linseed, whether or not broken, of seed quality |
| 81. | 1205 | Rape or colza seeds, whether or not broken, of seed quality |
| 82. | 1206 | Sunflower seeds, whether or not broken, of seed quality |
| 83. | 1207 | Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (<i>Carthamustinctorius</i>) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality |
| 84. | 1209 | Seeds, fruit and spores, of a kind used for sowing. Explanation: This entry does not cover seeds meant for any use other than sowing |
| 85. | 1210 | Hop cones, fresh |

| | | |
|------|------------------------|---|
| 86. | 1210 10 00 | Hop cones, neither ground nor powdered nor in the form of pellets |
| 87. | 1211 | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled |
| 88. | 1212 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled |
| 89. | 1213 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets |
| 90. | 1214 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets |
| 91. | 1301 | Lac and Shellac |
| 92. | 1401 | Sal leaves, siali leaves, sisal leaves, sabai grass |
| 93. | 1404 90 40 | Betel leaves |
| 94. | 1404 90 60 | Coconut shell, unworked |
| 95. | 1404 90 90 | Vegetable materials, for manufacture of jhadoo or broom sticks |
| 96. | 1701 or 1702 | (i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled (ii) Khandsari Sugar, other than pre-packaged and labelled (iii) Rab, other than pre-packaged and labelled |
| 97. | 1901 | Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled |
| 98. | 1904 | Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, other than pre-packaged and labelled |
| 99. | 1905 | Pappad, by whatever name it is known |
| 100. | 1905 or 2106 | Khakhra; Bread (branded or otherwise), Pizza bread, roti, chapathi, paratha, parotta and other Indian breads by any name called |
| 101. | 2009 89 90 | Tender coconut water other than pre-packaged and labelled |
| 102. | 2106 | Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc. |
| 103. | 2201 | Water (other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed unit container) |
| 104. | 2201 | Non-alcoholic Toddy, Neera including date and palm neera |
| 105. | 2301, 2302, 2308, 2309 | Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake other than rice bran |
| 106. | 2306 | De-oiled rice bran |
| 107. | 2306 | Cotton seed oil cake |
| 108. | 2302, 2309 | Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda |
| 109. | 2501 | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water |
| 110. | 26 | Uranium Ore concentrate |
| 111. | 2716 00 00 | Electrical energy |

| | | |
|------|-------------------------|---|
| 112. | 2835 | Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002 |
| 113. | 30 or any other Chapter | Drugs or medicines listed in Annexure I |
| 114. | 3002 | Human Blood and its components |
| 115. | 3006 | All types of contraceptives |
| 116. | 3101 | All goods and organic manure, other than pre-packaged and labelled |
| 117. | 3304 | Kajal (other than kajal pencil sticks), Kumkum, Bindi, Sindur, Alta |
| 118. | 3825 | Municipal waste, sewage sludge, clinical waste |
| 119. | 3926 | Plastic bangles |
| 120. | 4014 | Condoms and contraceptives |
| 121. | 4016 | Erasers |
| 122. | 4401 | Firewood or fuel wood |
| 123. | 4402 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated |
| 124. | 44 or 68 | Deities made of stone, marble or wood |
| 125. | 46 | Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope |
| 126. | 46 | Plates and cups made up of all kinds of leaves/ flowers/bark |
| 127. | 4802/4907 | Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government |
| 128. | 4802 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803, used for exercise book, graph book, laboratory note book and notebooks |
| 129. | 4817 / 4907 | Postal items, like envelope, Post card etc., sold by Government |
| 130. | 4820 | Exercise book, graph book, laboratory note book and notebooks |
| 131. | 48 or 4907 or 71 | Rupee notes or coins when sold to Reserve Bank of India or the Government of India |
| 132. | 4901 | Printed books, including Braille books |
| 133. | 4902 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material |
| 134. | 4903 | Children's picture, drawing or colouring books |
| 135. | 4904 00 00 | Music, printed or in manuscript, whether or not bound or illustrated |
| 136. | 4905 | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed |
| 137. | 4907 | Duty Credit Scrips |
| 138. | 5001 | Silkworm laying, cocoon |
| 139. | 5002 | Raw silk |
| 140. | 5003 | Silk waste |
| 141. | 5101 | Wool, not carded or combed |
| 142. | 5102 | Fine or coarse animal hair, not carded or combed |

| | | |
|------|--------------------------|---|
| 143. | 5103 | Waste of wool or of fine or coarse animal hair |
| 144. | 52 | Gandhi Topi, Khadi yarn |
| 145. | 50 to 55 | Khadi fabric, sold through Khadi and Village Industries Commission (KVIC) and KVIC certified institutions/outlets |
| 146. | 5303 | Jute fibres, raw or processed but not spun |
| 147. | 5305 | Coconut, coir fibre |
| 148. | 53 | Coir pith compost other than pre-packaged and labelled |
| 149. | 63 | Indian National Flag |
| 150. | 6703 | Human hair, dressed, thinned, bleached or otherwise worked |
| 151. | 6912 00 40 | Earthen pot and clay lamps |
| 152. | 69 | Idols made of clay |
| 153. | 7018 | Glass bangles (except those made from precious metals) |
| 154. | 7117 | Bangles of lac/shellac |
| 155. | 8201 | Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry other than ghamella. |
| 156. | 8214 | Pencil sharpeners |
| 157. | 8445 | Charkha for hand spinning of yarns, including amber charkha |
| 158. | 8446 | Handloom [weaving machinery] |
| 159. | 8802 60 00 | Spacecraft (including satellites) and suborbital and spacecraft launch vehicles |
| 160. | 9021 | Hearing aids |
| 161. | 92 | Indigenous handmade musical instruments as listed in Annexure II |
| 162. | 9603 | Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles |
| 163. | 9608, 9609 | Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk; Slate pencils and chalk sticks |
| 164. | 9610 00 00 | Slates |
| 165. | 9619 00 10 or 9619 00 20 | Sanitary towels (pads) or sanitary napkins; tampons |
| 166. | 9803 | Passenger baggage |
| 167. | Any chapter | Puja samagri namely:- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti, (vi) Unbranded honey (vii) Wick for diya |

| | | |
|------|-----------------------|--|
| | | (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandantika |
| 168. | - | Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate Central tax, State tax, Union Territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be. |
| 169. | - | Supply of goods by a Government entity to Central Government, State Government, Union Territory, local authority or any person specified by Central Government, State Government, Union Territory or local authority, against consideration received from Central Government, State Government, Union Territory or local authority in the form of grants |
| 170. | Any Chapter | Parts for manufacture of hearing aids |
| 171. | Any Chapter except 71 | Rakhi (other than those made of goods falling under Chapter 71) |
| 172. | Any Chapter | Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause. |

Explanation.— For the purposes of this Schedule,—

(a) the expressions,—

(i) “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package;

(ii) “pre-packaged and labelled” means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are “pre-packed” as defined in clause (l) of Section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder;

(iii) “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(iv) “Government entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is—

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority;

(b) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

Annexure-I

[See S. No. 113 of the Schedule]

| List of drugs or medicines | |
|----------------------------|--|
| 1. | Gene Therapy |
| 2. | Agalsidase Beta |
| 3. | Imiglucerase |
| 4. | Eptacog alfa activated recombinant coagulation factor VIIa |
| 5. | Onasemnogene abeparvovec |
| 6. | Asciminib |
| 7. | Mepolizumab |
| 8. | Pegylated Liposomal Irinotecan |
| 9. | Daratumumab |
| 10. | Daratumumab subcutaneous |
| 11. | Teclistamab |
| 12. | Amivantamab |
| 13. | Alectinib |
| 14. | Risdiplam |
| 15. | Obinutuzumab |
| 16. | Polatuzumab vedotin |
| 17. | Entrectinib |
| 18. | Atezolizumab |
| 19. | Spesolimab |
| 20. | Velaglucerase Alpha |
| 21. | Agalsidase Alfa |
| 22. | Rurioctocog Alpha Pegol |
| 23. | Idursulphatase |
| 24. | Alglucosidase Alfa |
| 25. | Laronidase |
| 26. | Olipudase Alfa |
| 27. | Tepotinib |
| 28. | Avelumab |

| | |
|-----|------------------------|
| 29. | Emicizumab |
| 30. | Belumosudil |
| 31. | Miglustat |
| 32. | Velmanase Alfa |
| 33. | Alirocumab |
| 34. | Evolocumab |
| 35. | Cystamine Bitartrate |
| 36. | CI-Inhibitor injection |
| 37. | Inclisiran |

Annexure-II

[See S. No. 161 of the Schedule]

| List of indigenous handmade musical instruments | |
|---|-----------------------------------|
| 1. | Bulbul Tarang |
| 2. | Dotar, Dotor, or Dotara |
| 3. | Ektara |
| 4. | GetchuVadyam or Jhallari |
| 5. | Gopichand or Gopiyantra or Khamak |
| 6. | Gottuvadhyam or Chitravina |
| 7. | Katho |
| 8. | Sarod |
| 9. | Sitar |
| 10. | Surbahar |
| 11. | Surshringar |
| 12. | Swarabat |
| 13. | Swarmandal |
| 14. | Tambura |
| 15. | Tumbi |
| 16. | Tuntuna |
| 17. | Magadi Veena |
| 18. | Hansaveena |
| 19. | Mohan Veena |
| 20. | Nakula Veena |
| 21. | Nanduni |
| 22. | Rudra Veena |
| 23. | Saraswati Veena |
| 24. | Vichitra Veena |
| 25. | Yazh |
| 26. | Ranjan Veena |

| | |
|-----|--|
| 27. | Triveni Veena |
| 28. | Chikara |
| 29. | Dilruba |
| 30. | Ektara violin |
| 31. | Esraj |
| 32. | Kamaicha |
| 33. | Mayuri Vina or Taus |
| 34. | Onavillu |
| 35. | Behala (violin type) |
| 36. | Pena or Bana |
| 37. | Pulluvanveena-one stringed violin |
| 38. | Ravanahatha |
| 39. | Folk sarangi |
| 40. | Classical sarangi |
| 41. | Sarinda |
| 42. | Tar shehnai |
| 43. | Gethu or Jhallari |
| 44. | Gubguba or Jamuku-Percussion string instrument |
| 45. | Pulluvankutam |
| 46. | Santoor-Hammered chord box |
| 47. | Pepa |
| 48. | Pungi or Been |
| 49. | Indian Harmonium: Double reed |
| 50. | Kuzhal |
| 51. | Nadaswaram |
| 52. | Shehnai |
| 53. | Sundari |
| 54. | Tangmuri |
| 55. | Alghoza-double flute |
| 56. | Bansuri |
| 57. | Venu (Carnatic flute) Pullanguzhal |
| 58. | Mashak |
| 59. | Titti |
| 60. | Srutiupanga |
| 61. | Gogona |
| 62. | Morsing |
| 63. | Shruti box |
| 64. | Harmonium (hand-pumped) |
| 65. | Ekkalam |
| 66. | Karnal |
| 67. | Ramsinga |

| | |
|------|--|
| 68. | Kahal |
| 69. | Nagphani |
| 70. | Turi |
| 71. | Dhad |
| 72. | Damru |
| 73. | Dimadi |
| 74. | Dhol |
| 75. | Dholak |
| 76. | Dholki |
| 77. | Duggi |
| 78. | Ghatsinghari or gadasingari |
| 79. | Ghumot |
| 80. | Gummeta |
| 81. | Kanjira |
| 82. | Khol |
| 83. | Kinpar and Dhobar (tribal drums) |
| 84. | Maddale |
| 85. | Maram |
| 86. | Mizhavu |
| 87. | Mridangam |
| 88. | Pakhavaj |
| 89. | Pakhavajjori-Sikh instrument similar to tabla |
| 90. | Panchamukha vadyam |
| 91. | Pung |
| 92. | Shuddhamadalam or Maddalam |
| 93. | Tabala/tabla/chameli-goblet drum |
| 94. | Tabla |
| 95. | Tablatarang-set of tablas |
| 96. | Tamte |
| 97. | ThanthiPanai |
| 98. | Thimila |
| 99. | Tumbak, tumbaknari, tumbaknaer |
| 100. | Daff, duff, daf or duf Dimdi or dimri-small frame drum without jingles |
| 101. | Kanjira-small frame drum with one jingle |
| 102. | Kansi-small without jingles |
| 103. | Patayanithappu-medium frame drum played with hands |
| 104. | Chenda |
| 105. | Dollu |
| 106. | Dhak |
| 107. | Dhol |
| 108. | Dholi |

| | |
|------|---|
| 109. | Idakka |
| 110. | Thavil |
| 111. | Udukai |
| 112. | Chande |
| 113. | Nagara-pair of kettledrums |
| 114. | Pambai-unit of two cylindrical drums |
| 115. | Paraithappu, halgi-frame drum played with two sticks |
| 116. | Sambal |
| 117. | Stick daff or stick duff-daff in a stand played with sticks |
| 118. | Tamak |
| 119. | Tasha-type of kettledrum |
| 120. | Urumee |
| 121. | Jaltarang Chimpta-fire tong with brass jingles |
| 122. | Chengila-metal disc |
| 123. | Elathalam |
| 124. | Geger - brass vessel |
| 125. | Ghatam and Matkam (Earthenware pot drum) |
| 126. | Ghungroo |
| 127. | Khartal or Chiplya |
| 128. | Manjeera or jhanj or taal |
| 129. | Nut-clay pot |
| 130. | Sankarjang-lithophone |
| 131. | Thali-metal plate |
| 132. | Thattukazhimannai |
| 133. | Kanchtarang, a type of glass harp |
| 134. | Kashthatarang, a type of xylophone. |

By order and in the name of the Governor of Goa.

Naresh Gaude, Under Secretary, Finance (R&C).



Notification

No.38/1/2017-Fin(R&C)(09/2025-Rate)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), and in supersession of the Government notification No. 38/1/2017-Fin(R&C)(1/2017-(Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I, No. 13, dated the 30th June, 2017, except as respects things done or omitted to be done before such supersession, the Government of Goa, on the recommendations of the Council, hereby notifies the rate of State tax of—

(i) 2.5 per cent. in respect of goods specified in Schedule I;

(ii) 9 per cent. in respect of goods specified in Schedule II;

- (iii) 20 per cent. in respect of goods specified in Schedule III;
- (iv) 1.5per cent. in respect of goods specified in ScheduleIV;
- (v) 0.125 per cent. in respect of goods specified in Schedule V;
- (vi) 0.75 per cent. in respect of goods specified in Schedule VI, and
- (vii) 14 per cent in respect of goods specified in Schedule VII,

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) |
| 1. | 0101 21 00, 0101 29 | Live horses |
| 2. | 0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210 | All goods, other than fresh or chilled, pre-packaged and labelled |
| 3. | 0303, 0304, 0305, 0306, 0307, 0308, 0309 | All goods, other than fresh or chilled, pre-packaged and labelled |
| 4. | 0402 | Milk and cream, concentrated or containing added sugar or other sweetening matter, including condensed milk |
| 5. | 0403 | Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa; Pre-packaged and labelled Curd, Lassi and Butter milk |
| 6. | 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 |
| 7. | 0405 | Butter and other fats and oils derived from milk, including ghee; dairy spreads |
| 8. | 0406 | Cheese, other than chena or paneer |
| 9. | 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. |
| 10. | 0409 | Natural honey, pre-packaged and labelled |
| 11. | 0410 | Insects and other edible products of animal origin, not elsewhere specified or included |
| 12. | 0502 | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair. |
| 13. | 0504 | All goods, other than fresh or chilled, pre-packaged and labelled |
| 14. | 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 |
| 15. | 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. |
| 16. | 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. |
| 17. | 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. |
| 18. | 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. |
| 19. | 07 | Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower |
| 20. | 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split pre-packaged and labelled; Guar gum refined split |
| 21. | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, pre-packaged and labelled |
| 22. | 0801 | Cashew nuts, whether or not shelled or peeled, desiccated coconuts; Brazil nuts, dried, whether or not Shelled or Peeled |
| 23. | 0802 | Dried areca nuts, whether or not shelled or peeled; Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Pine nuts, chestnuts (singhada), Walnuts, whether or not shelled |
| 24. | 0802, 0813 | Chestnuts (singhada), dried whether or not shelled or peeled |
| 25. | 08 | Dried makhana, whether or not shelled or peeled pre-packaged and labelled |
| 26. | 0804 | Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried |
| 27. | 0805 | Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), dried |
| 28. | 0806 | Grapes, dried, and raisins |
| 29. | 0811 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter |
| 30. | 0812 | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption |
| 31. | 0813 | Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind] |

| | | |
|-----|--|--|
| 32. | 0814 | Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions |
| 33. | 0901 | Coffee roasted, whether or not decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted] |
| 34. | 0902 | Tea, whether or not flavoured [other than unprocessed green leaves of tea] |
| 35. | 0903 | Maté |
| 36. | 0904 | Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta |
| 37. | 0905 | Vanilla |
| 38. | 0906 | Cinnamon and cinnamon-tree flowers |
| 39. | 0907 | Cloves (whole fruit, cloves and stems) |
| 40. | 0908 | Nutmeg, mace and cardamoms |
| 41. | 0909 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality] |
| 42. | 0910 [other than 0910 11 10, 0910 30 10] | Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices |
| 43. | 1001 | Wheat and meslin, pre-packaged and labelled |
| 44. | 1002 | Rye, pre-packaged and labelled |
| 45. | 1003 | Barley, pre-packaged and labelled |
| 46. | 1004 | Oats, pre-packaged and labelled |
| 47. | 1005 | Maize (corn), pre-packaged and labelled |
| 48. | 1006 | Rice, pre-packaged and labelled |
| 49. | 1007 | Grain sorghum, pre-packaged and labelled |
| 50. | 1008 | Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi, pre-packaged and labelled |
| 51. | 1101 | Wheat or meslin flour, pre-packaged and labelled |
| 52. | 1102 | Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc., pre-packaged and labelled |
| 53. | 1103 | Cereal groats, meal and pellets, including suji and dalia, pre-packaged and labelled |
| 54. | 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) |
| 55. | 1105 | Flour, meal, powder, flakes, granules and pellets of potatoes, pre-packaged and labelled |
| 56. | 1106 | Flour, meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal (HS 1106 10 10) and guar gum refined split (HS 0713)], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, pre-packaged and labelled |
| 57. | 1107 | Malt, whether or not roasted |
| 58. | 1108 | Starches; inulin |
| 59. | 1109 00 00 | Wheat gluten, whether or not dried |
| 60. | 12 | All goods other than of seed quality |

| | | |
|-----|--|---|
| 61. | 1201 | Soya beans, whether or not broken other than of seed quality. |
| 62. | 1202 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality. |
| 63. | 1203 | Copra |
| 64. | 1204 | Linseed, whether or not broken other than of seed quality. |
| 65. | 1205 | Rape or colza seeds, whether or not broken other than of seed quality. |
| 66. | 1206 | Sunflower seeds, whether or not broken other than of seed quality |
| 67. | 1207 | Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality |
| 68. | 1208 | Flour and meals of oil seeds or oleaginous fruits, other than those of mustard |
| 69. | 1209 | Tamarind seeds meant for any use other than sowing |
| 70. | 1210 20 00 | Hop cones, ground, powdered or in the form of pellets; lupulin |
| 71. | 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 |
| 72. | 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 |
| 73. | 1301 | Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]; Compounded asafoetida commonly known as heeng |
| 74. | 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 including tamarind kernel powder |
| 75. | 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) |
| 76. | 1404 [other than 1404 90 40, 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, bidi wrapper leaves(tendu), Indian katha [other than betel leaves, coconut shell unworked] |
| 77. | 1404 or 3305 | Mehendi paste in cones |
| 78. | 1501 | Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503 |
| 79. | 1502 | Fats of bovine animals, sheep or goats, other than those of heading 1503 |
| 80. | 1503 | Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared |
| 81. | 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified |
| 82. | 1505 | Wool grease and fatty substances derived therefrom (including lanolin) |

| | | |
|------|------------|--|
| 83. | 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified |
| 84. | 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified |
| 85. | 1508 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified |
| 86. | 1509 | Olive oil and its fractions, whether or not refined, but not chemically modified |
| 87. | 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 |
| 88. | 1511 | Palm oil and its fractions, whether or not refined, but not chemically modified. |
| 89. | 1512 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified |
| 90. | 1513 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified |
| 91. | 1514 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified |
| 92. | 1515 | Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified |
| 93. | 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 |
| 94. | 1516 | Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared |
| 95. | 1517 | Margarine, linoxyn; Edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 |
| 96. | 1518 | Animal, vegetable or microbial fats and oils 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 or included |
| 97. | 1520 00 00 | Glycerol, crude; glycerol waters and glycerol lyes |
| 98. | 1521 | Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured |
| 99. | 1522 | Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes |
| 100. | 1601 | Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products |
| 101. | 1602 | Other prepared or preserved meat, meat offal, blood or insects |
| 102. | 1603 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates |
| 103. | 1604 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs |

| | | |
|------|--------------|--|
| 104. | 1605 | Crustaceans, molluscs and other aquatic invertebrates prepared or preserved |
| 105. | 1701 | Cane or beet sugar and chemically pure sucrose, in solid form including refined sugar containing added flavouring or colouring matter, sugar cubes [other than jaggery of all types, khandsari sugar, rab] |
| 106. | 1701 or 1702 | Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, Khandsari Sugar, Rab, pre-packaged and labelled |
| 107. | 1702 or 1704 | Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa |
| 108. | 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; caramel |
| 109. | 1703 | Molasses |
| 110. | 1704 | Sugar confectionary (including white chocolate), not containing cocoa, sugar boiled confectionary |
| 111. | 1801 | Cocoa beans whole or broken, raw or roasted |
| 112. | 1802 | Cocoa shells, husks, skins and other cocoa waste |
| 113. | 1803 | Cocoa paste whether or not de-fatted |
| 114. | 1804 | Cocoa butter, fat and oil |
| 115. | 1805 | Cocoa powder, not containing added sugar or sweetening matter |
| 116. | 1806 | Chocolates and other food preparations containing cocoa |
| 117. | 1901 20 00 | Mixes and doughs for the preparation of bread, pastry and other baker's wares |
| 118. | 1901 | Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled; 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 |
| 119. | 1902 | Seviyan (vermicelli); 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 |
| 120. | 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms (sabudana) |
| 121. | 1904 | Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as murki, pre-packaged and labelled |
| 122. | 1904 | 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); Fortified Rice Kernel (FRK) |

| | | |
|------|---------------------|---|
| 123. | 1905 | Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products; Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion; Extruded or expanded products, savoury or salted |
| 124. | 1905 40 00 | Rusks, toasted bread and similar toasted products |
| 125. | 2001 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid |
| 126. | 2002 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid |
| 127. | 2003 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid |
| 128. | 2004 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006 |
| 129. | 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006 |
| 130. | 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) |
| 131. | 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter |
| 132. | 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 |
| 133. | 2009 | Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter |
| 134. | 2009 89 90 | Tender coconut water, pre-packaged and labelled |
| 135. | 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 |
| 136. | 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 |
| 137. | 2101 30 | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof |
| 138. | 2102 | Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders |
| 139. | 2103 | All goods, including sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard including Curry paste, mayonnaise and salad dressings |
| 140. | 2104 | Soups and broths and preparations therefor; homogenised composite food preparations |
| 141. | 2105 00 00 | Ice cream and other edible ice, whether or not containing cocoa |

| | | |
|------|-------------------------------|---|
| 142. | 2106 | Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters; Roasted Gram idli/dosa batter, chutney powder; Sweetmeats |
| 143. | 2106 90 | Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, whether or not pre-packaged and labelled |
| 144. | 2106 90 91 | Diabetic foods |
| 145. | 2106 (other than 21069020) | Food preparations not elsewhere specified or included [other than pan masala] |
| 146. | 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured |
| 147. | 2201 90 10 | Ice and snow |
| 148. | 2202 99 | Plant-based milk drinks, ready for direct consumption as beverages |
| 149. | 2202 99 10 | Soya milk drinks, whether or not sweetened or flavoured |
| 150. | 2202 99 20 | Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice] |
| 151. | 2202 99 30 | Beverages containing milk |
| 152. | 2207 | Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol) |
| 153. | 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 |
| 154. | 2302 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake] |
| 155. | 2302 | Rice bran (other than de-oiled rice bran) |
| 156. | 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 |
| 157. | 2304 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil |
| 158. | 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 |
| 159. | 2306 | 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 and de-oiled rice bran |
| 160. | 2307 | Wine lees; argol |
| 161. | 2309 | Fish soluble paste |
| 162. | 2401 | Tobacco leave |
| 163. | 2502 | Unroasted iron pyrites |
| 164. | 2503 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur |
| 165. | 2504 | Natural graphite |

| | | |
|------|--|--|
| 166. | 2505 | Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26 |
| 167. | 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 |
| 168. | 2507 | Kaolin and other kaolinic clays, whether or not calcined |
| 169. | 2508 | Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths |
| 170. | 2509 | Chalk |
| 171. | 2510 | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk |
| 172. | 2511 | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816 |
| 173. | 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 |
| 174. | 2513 | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated |
| 175. | 2514 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape |
| 176. | 2515 [Except 2515 12 20, 2515 12 90] or 6802 | Ecaussine and other calcareous monumental or building stone (other than marble and travertine), alabaster, other than mirror polished stone which is ready to use |
| 177. | 2515 11 00 | Marble and travertine, crude or roughly trimmed |
| 178. | 2515 12 10 | Marble and travertine blocks |
| 179. | 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 |
| 180. | 2516 11 00 | Granite crude or roughly trimmed |
| 181. | 2516 | Granite blocks |
| 182. | 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; granules, chippings and powder, of stones heading 2515 or 2516 whether or not heat-treated |
| 183. | 2518 | Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape |
| 184. | 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 |

| | | |
|------|------------------------------------|--|
| 185. | 2520 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders |
| 186. | 2521 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. |
| 187. | 2522 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825 |
| 188. | 2524 | Asbestos |
| 189. | 2525 | Mica, including splitting; mica waste. |
| 190. | 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. |
| 191. | 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 (calculated on dry weight) |
| 192. | 2529 | Feldspar; leucite, nepheline and nepheline syenite; fluorspar |
| 193. | 2530 | Mineral substances not elsewhere specified or included |
| 194. | 2611 | Tungsten ores and concentrates |
| 195. | 2612 | Uranium or thorium ores and concentrates |
| 196. | 2613 | Molybdenum ores and concentrates |
| 197. | 2614 | Titanium ores and concentrates |
| 198. | 2615 | Niobium, tantalum, vanadium or zirconium ores and concentrates |
| 199. | 2616 | Precious metal ores and concentrates |
| 200. | 2617 | Other ores and concentrates |
| 201. | 2618 | Granulated slag (slag sand) from the manufacture of iron or steel |
| 202. | 2619 | Linz-Donawitz (LD) Slag |
| 203. | 2621 | Fly Ash |
| 204. | 27 | Bio-gas |
| 205. | 2704 | Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon |
| 206. | 2705 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons |
| 207. | 2710 | (a) Kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST iii. Marine Fuel 0.5% (FO) |
| 208. | 2711 12 00, 2711 13 00, 2711 19 10 | Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited |
| 209. | 2711 12 00 2711 13 00, 2711 19 10 | Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers |

| | | |
|------|----------------------|---|
| 210. | 28 | Thorium oxalate, Enriched KBF ₄ (enriched potassium fluoborate), Enriched elemental boron, Nuclear fuel |
| 211. | 28 | Anaesthetics, Potassium Iodate, Iodine, Steam |
| 212. | 2804 40 10 | Medical grade oxygen |
| 213. | 2805 11 | Nuclear grade sodium |
| 214. | 2807 | Sulphuric Acid |
| 215. | 2808 | Nitric acid |
| 216. | 2809 | Fertilizer grade phosphoric acid |
| 217. | 2814 | Ammonia |
| 218. | 2845 | Heavy water and other nuclear fuels |
| 219. | 2847 | Medicinal grade hydrogen peroxide |
| 220. | 2853 | Compressed air |
| 221. | 28 or 38 | Micronutrients, which are covered under serial number 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 |
| 222. | 29 or 3808 93 | Gibberellic acid |
| 223. | 2906 11 10 | Natural Menthol |
| 224. | 2906 11 10, 30, 3301 | Following goods from Natural Menthol 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 |
| 225. | 30 | Insulin, Cyclosporin, Desferrioxamine injection or deferiprone, Oral re-hydration salts |
| 226. | 30 or any Chapter | All Drugs and medicines including their salts and esters and diagnostic test kits; formulations manufactured from bulk drugs [other than those specified at nil at S. No. 113 of notification No. 38/1/2017-Fin(R&C) (10/2025-Rate) dated 17 th September, 2025] |
| 227. | 30 | Diagnostic kits for detection of all types of hepatitis |
| 228. | 30 | Medicaments (including veterinary medicaments) used in bio-chemic systems |
| 229. | 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 |
| 230. | 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 |

| | | |
|------|------------|--|
| 231. | 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; cell cultures whether or not modified |
| 232. | 3002, 3006 | Animal or Human Blood Vaccines |
| 233. | 3003 | Medicaments (excluding goods of heading 3002, 3005 or 3006) 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 |
| 234. | 3004 | Medicaments (excluding goods of heading 3002, 3005 or 3006) 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 |
| 235. | 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 |
| 236. | 3006 | Pharmaceutical goods specified in Note 4 to this Chapter i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals (other than contraceptives); Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes |
| 237. | 3101 | All goods i.e. animal or vegetable fertilisers or organic fertilisers pre-packaged and labelled |
| 238. | 3102 | Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers |
| 239. | 3103 | Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers |
| 240. | 3104 | Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers |
| 241. | 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 |
| 242. | 32 | Wattle extract, quebracho extract, chestnut extract |
| 243. | 3202 | Enzymatic preparations for pre-tanning |
| 244. | 3304 | Talcum powder, Face powder |
| 245. | 3305 | Hair oil, shampoo |
| 246. | 3306 | Toothpaste |
| 247. | 3306 10 10 | Tooth powder |
| 248. | 3306 20 00 | Yarn used to clean between the teeth (Dental floss) |
| 249. | 3307 | Shaving cream, shaving lotion, aftershave lotion |

| | | |
|------|------------|---|
| 250. | 3307 41 00 | Agarbatti, lobhan, dhoopbatti, dhoop, sambraani |
| 251. | 3401 | Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes |
| 252. | 3402 | Sulphonated castor oil, fish oil or sperm oil |
| 253. | 3406 | Candles, tapers and the like |
| 254. | 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 |
| 255. | 3505 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches |
| 256. | 3605 00 10 | All goods |
| 257. | 3701 | Photographic plates and film for x-ray for medical use |
| 258. | 3705 | Photographic plates and films, exposed and developed, other than cinematographic film |
| 259. | 3706 | Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films |
| 260. | 3808 | The following Bio-pesticides, namely— 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon |
| 261. | 3816 | Dolomite ramming mix |
| 262. | 3818 | Silicon wafers |
| 263. | 3822 | All diagnostic kits or reagents including certified reference materials |
| 264. | 3826 | Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel |
| 265. | 3926 | Feeding bottles, Plastic beads |
| 266. | 4001 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip |
| 267. | 4004 00 00 | Waste, parings or scrap of rubber (other than hard rubber) |
| 268. | 4007 | Latex Rubber Thread |
| 269. | 4011 | Rear Tractor tyres and rear tractor tyre tubes |
| 270. | 4011 30 00 | New pneumatic tyres, of rubber of a kind used on aircraft |
| 271. | 4011 70 00 | Tyre for tractors |

| | | |
|------|-------------------|--|
| 272. | 4011, 4013 | Pneumatic tyres or inner tubes, of rubber, of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws |
| 273. | 4013 90 49 | Tube for tractor tyres |
| 274. | 4014 | Nipples of feeding bottles |
| 275. | 4015 | Surgical rubber gloves or medical examination rubber gloves |
| 276. | 4016 | Rubber bands |
| 277. | 4017 | Waste or scrap of hard rubber |
| 278. | 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 |
| 279. | 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 |
| 280. | 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 |
| 281. | 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 |
| 282. | 4105 | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared |
| 283. | 4106 | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared |
| 284. | 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 |
| 285. | 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 |
| 286. | 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 |
| 287. | 4114 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather |
| 288. | 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 |
| 289. | 4202 22 20 | Hand bags and shopping bags, of cotton |
| 290. | 4202 22 30 | Hand bags and shopping bags, of jute |
| 291. | 4203 | Gloves specially designed for use in sports |
| 292. | 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) |

| | | |
|------|------------|--|
| | | <p>e. Sisal-fibre Boards;</p> <p>f. Bagasse Board; and</p> <p>g. Cotton Stalk Particle Board</p> <p>h. Particle/fibre board manufactured from agricultural crop residues</p> |
| 293. | 44, 68, 83 | Idols of wood, stone [including marble] and metals [other than those made of precious metals] |
| 294. | 4401 | Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms |
| 295. | 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 |
| 296. | 4405 | Wood wool; wood flour |
| 297. | 4406 | Railway or tramway sleepers (cross-ties) of wood |
| 298. | 4408 | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints] |
| 299. | 4409 | Bamboo flooring |
| 300. | 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 |
| 301. | 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves |
| 302. | 4417 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood |
| 303. | 4418 | Bamboo wood building joinery |
| 304. | 4419 | Tableware and Kitchenware of wood |
| 305. | 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 |
| 306. | 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] |
| 307. | 4501 | Natural cork, raw or simply prepared |
| 308. | 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) |
| 309. | 4503 | Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom |
| 310. | 4504 | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork |

| | | |
|------|------------------|---|
| 311. | 4601, 4602 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork |
| 312. | 4701 | Mechanical wood pulp |
| 313. | 4703 | Chemical wood pulp, soda or sulphate, other than dissolving grades |
| 314. | 4704 | Chemical wood pulp, sulphite, other than dissolving grades |
| 315. | 4705 | Wood pulp obtained by a combination of mechanical and chemical pulping processes |
| 316. | 4706 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material |
| 317. | 4707 | Recovered waste or scrap of paper or paperboard |
| 318. | 48 | Paper splints for matches, whether or not waxed, Asphaltic roofing sheets |
| 319. | 39, 48 | Paper Sacks/Bags and bio-degradable bags |
| 320. | 4801 | Newsprint, in rolls or sheets |
| 321. | 4817 30 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery |
| 322. | 4819 10, 4819 20 | Cartons, boxes and cases of,— (a) Corrugated paper or paper boards; or (b) Non-corrugated paper or paper board |
| 323. | 4823 | Paper pulp moulded trays; Kites, Paper mache articles |
| 324. | 4901 | Brochures, leaflets and similar printed matter, whether or not in single sheets |
| 325. | 5004 to 5006 | Silk yarn |
| 326. | 5007 | Woven fabrics of silk or of silk waste |
| 327. | 5104 | Garneted stock of wool or of fine or coarse animal hair, shoddy wool |
| 328. | 5105 | Wool and fine or coarse animal hair, carded or combed |
| 329. | 5106 to 5110 | Yarn of wool or of animal hair |
| 330. | 5111 to 5113 | Woven fabrics of wool or of animal hair |
| 331. | 5201 to 5203 | Cotton and Cotton waste |
| 332. | 5204 | Cotton sewing thread, whether or not put up for retail sale |
| 333. | 5205 to 5207 | Cotton yarn [other than khadi yarn] |
| 334. | 5208 to 5212 | Woven fabrics of cotton |
| 335. | 5301 | All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock) |
| 336. | 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) |
| 337. | 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) |
| 338. | 5305 to 5308 | All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn including coir pith compost pre-packaged and labelled |
| 339. | 5309 to 5311 | Woven fabrics of other vegetable textile fibres, paper yarn |
| 340. | 5401 | Sewing thread of manmade filaments, whether or not put up for retail sale |

| | | |
|------|------------------------------|---|
| 341. | 5402, 5403, 5404, 5405, 5406 | All goods including synthetic or artificial filament yarns |
| 342. | 5407, 5408 | Woven fabrics of manmade textile materials |
| 343. | 5501, 5502 | Synthetic or artificial filament tow |
| 344. | 5503, 5504, 5506, 5507 | Synthetic or artificial staple fibres |
| 345. | 5505 | Waste of manmade fibres |
| 346. | 5508 | Sewing thread of manmade staple fibres, whether or not put up for retail sale |
| 347. | 5509, 5510, 5511 | Yarn of manmade staple fibres |
| 348. | 5512 to 5516 | Woven fabrics of manmade staple fibres |
| 349. | 5601 | Wadding of textile materials and articles thereof; such as Absorbent cotton wool except cigarette filter rods |
| 350. | 5602 | Felt, whether or not impregnated, coated, covered or laminated |
| 351. | 5603 | Nonwovens, whether or not impregnated, coated, covered or laminated |
| 352. | 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 |
| 353. | 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, including real zari thread (gold) and silver thread combined with textile thread, imitation zari thread or yarn known by any name in trade parlance |
| 354. | 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 |
| 355. | 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 including jute twine, coir cordage or ropes |
| 356. | 5608 | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials |
| 357. | 5609 | Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included, products of coir |
| 358. | 5701 | Carpets and other textile floor coverings, knotted, whether or not made up |
| 359. | 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 |
| 360. | 5703 | Carpets and other textile floor coverings (including Turf), tufted, whether or not made up |
| 361. | 5704 | Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up |
| 362. | 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 |
| 363. | 5702, 5703, 5705 | Coir mats, matting, floor covering and handloom durries |
| 364. | 5801 | All goods |

| | | |
|------|------------|---|
| 365. | 5802 | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703 |
| 366. | 5803 | Gauze, other than narrow fabrics of heading 5806 |
| 367. | 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 |
| 368. | 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 |
| 369. | 5806 | Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) |
| 370. | 5807 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered |
| 371. | 5808 | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles; saree fall |
| 372. | 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 |
| 373. | 5809, 5810 | Embroidery or zari articles, that is to say,- imi, zari, kasab, salma, dabka, chumki, gota, sitara, naqsi, kora, glass beads, badla, gizai |
| 374. | 5810 | Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like |
| 375. | 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 |
| 376. | 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 |
| 377. | 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon |
| 378. | 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 |
| 379. | 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 |
| 380. | 5905 | Textile wall coverings |
| 381. | 5906 | Rubberised textile fabrics, other than those of heading 5902 |
| 382. | 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like |
| 383. | 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated |
| 384. | 5909 | Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials |

| | | |
|------|--|--|
| 385. | 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 |
| 386. | 5911 | Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines; Cotton fabrics and articles used in machinery and plant; Jute fabrics and articles used in machinery or plant; Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery; Straining cloth of a kind used in oil presses or the like, including that of human hair; Paper maker's felt, woven; Gaskets, washers, polishing discs and other machinery parts of textile articles |
| 387. | 60 | Knitted or crocheted fabrics [All goods] |
| 388. | 61 | Article of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs 2500 per piece |
| 389. | 62 | Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per piece |
| 390. | 63 [other than 6305 32 00, 6305 33 00, 6309] | Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece |
| 391. | 6309 or 6310 | Worn clothing and other worn articles; rags |
| 392. | 64 | Footwear of sale value not exceeding Rs.2500 per pair |
| 393. | 6501 | Textile caps |
| 394. | 6505 | Hats (knitted/crocheted) or made up from lace or other textile fabrics |
| 395. | 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) |
| 396. | 6602 | Whips, riding-crops and the like |
| 397. | 6602 00 00 | Walking-sticks including seat sticks |
| 398. | 6603 | Parts, trimmings and accessories of articles of heading 6601 or 6602 |
| 399. | 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) |
| 400. | 68 | Sand lime bricks or Stone inlay work |
| 401. | 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 |
| 402. | 6909 | Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic |
| 403. | 6911 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china |
| 404. | 6912 | Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china |
| 405. | 6913 | Statues and other ornamental articles |
| 406. | 7001 | Cullet or other waste or scrap of glass |

| | | |
|------|---------------------------|--|
| 407. | 7015 10 | Glasses for corrective spectacles and flint buttons |
| 408. | 7018 | Glass beads |
| 409. | 7020 | Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns |
| 410. | 7310 or 7326 | Mathematical boxes, geometry boxes and colour boxes |
| 411. | 7310, 7323, 7612, or 7615 | Milk cans made of Iron, Steel, or Aluminium |
| 412. | 7317 | Animal shoe nails |
| 413. | 7319 | Sewing needles |
| 414. | 7321 | Kerosene burners, kerosene stoves and wood burning stoves of iron or steel |
| 415. | 7321 or 8516 | Solar cookers |
| 416. | 7323 | Table, kitchen or other household articles of iron & steel; Utensils |
| 417. | 7418 | Table, kitchen or other household articles of copper; Utensils |
| 418. | 7419 80 30 | Brass Kerosene Pressure Stove |
| 419. | 7615 | Table, kitchen or other household articles of aluminium; Utensils |
| 420. | 8306 | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware |
| 421. | 8401 | Fuel elements (cartridges), non-irradiated, for nuclear reactors |
| 422. | 8407 10 00, 8411 | Aircraft engines |
| 423. | 8408 | Fixed Speed Diesel Engines of power not exceeding 15HP |
| 424. | 8408 20 20 | Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor |
| 425. | 8413, 8413 91 | Hand pumps and parts thereof |
| 426. | 8413 81 90 | Hydraulic Pumps for tractors |
| 427. | 8414 20 20 | Other hand pumps |
| 428. | 8419 12 | Solar water heater and system |
| 429. | 8420 | Hand operated rubber roller |
| 430. | 8424 | Nozzles for drip irrigation equipment or nozzles for sprinklers |
| 431. | 8424 | Sprinklers; drip irrigation system including laterals; mechanical sprayers |
| 432. | 8432 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90] |
| 433. | 8433 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof |
| 434. | 8436 | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts thereof |
| 435. | 8452 | Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines |
| 436. | 8479 | Composting Machines |
| 437. | 84, 85 or 94 | Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; |

| | | |
|------|------------|---|
| | | <p>(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.</p> <p>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. 38/1/2017-Fin(R&C)(11/2017-Rate), dated 30th June, 2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service</p> |
| 438. | 8504 | Charger or charging station for Electrically operated vehicles |
| 439. | 8525 60 | Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc. |
| 440. | 87 | Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology |
| 441. | 87 | <p>Electrically operated vehicles, including two and three wheeled electric vehicles.</p> <p>Explanation.- For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.</p> |
| 442. | 8701 | Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc) |
| 443. | 8708 | <p>Following parts of tractors namely:—</p> <p>a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle</p> |
| 444. | 8708 10 10 | Bumpers and parts thereof for tractors |
| 445. | 8708 30 00 | Brakes assembly and its parts thereof for tractors |
| 446. | 8708 40 00 | Gear boxes and parts thereof for tractors |
| 447. | 8708 50 00 | Transaxles and its parts thereof for tractors |
| 448. | 8708 70 00 | Road wheels and parts and accessories thereof for tractors |
| 449. | 8708 91 00 | (i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof |
| 450. | 8708 92 00 | Silencer assembly for tractors and parts thereof |
| 451. | 8708 93 00 | Clutch assembly and its parts thereof for tractors |
| 452. | 8708 94 00 | Steering wheels and its parts thereof for tractor |
| 453. | 8708 99 00 | Hydraulic and its parts thereof for tractors |

| | | |
|------|-------------------------|--|
| 454. | 8708 99 00 | Fender, Hood, Wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors. |
| 455. | 8710 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles |
| 456. | 8712 | Bicycles and other cycles (including delivery tricycles), not motorised |
| 457. | 8713 | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled |
| 458. | 8714 | Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of heading 8712 |
| 459. | 8714 20 | Parts and accessories of carriage for disabled persons |
| 460. | 8716 20 00 | Self-loading or self-unloading trailers for agricultural purposes |
| 461. | 8716 80 | Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles |
| 462. | 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 |
| 463. | 8802 | Other aircraft (for example, helicopters, aeroplanes), other than for personal use |
| 464. | 8806 | Unmanned aircraft |
| 465. | 8807 | Parts of goods of heading 8802 or 8806 |
| 466. | 8901 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods |
| 467. | 8902 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products |
| 468. | 8904 | Tugs and pusher craft |
| 469. | 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 |
| 470. | 8906 | Other vessels, including warships and lifeboats other than rowing boats |
| 471. | 8907 | Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons) |
| 472. | Any chapter | Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907 |
| 473. | 90 | Coronary stents and coronary stent systems for use with cardiac catheters |
| 474. | 90 or any other Chapter | Artificial kidney |
| 475. | 90 or any other Chapter | Blood glucose monitoring system (Glucometer) and test strips |
| 476. | 90 or any other Chapter | Patent Ductus Arteriosus / Atrial Septal Defect occlusion device |
| 477. | 90 or any other Chapter | Parts of the following goods, namely: - (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs |
| 478. | 90 or any other Chapter | Assistive devices, rehabilitation aids and other goods for disabled, specified in List 1 appended to this Schedule |
| 479. | 90 or 84 | Disposable sterilized dialyzer or micro barrier of artificial kidney |
| 480. | 9001 | Contact lenses; Spectacle lenses |

| | | |
|------|------------------------------|--|
| 481. | 9003 | Frames and mountings for spectacles, goggles or the like, and parts thereof |
| 482. | 9004 | Spectacles, corrective (including goggles for correcting vision) |
| 483. | 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro-medical apparatus and sight-testing instruments |
| 484. | 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus |
| 485. | 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters |
| 486. | 9021 | Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids] |
| 487. | 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 like |
| 488. | 9025 | Thermometers for medical, surgical, dental or veterinary usage |
| 489. | 9027 | Instruments and apparatus for medical, surgical, dental or veterinary uses, for physical or chemical analysis |
| 490. | 9403 | Furniture wholly made of bamboo, cane or rattan |
| 491. | 9404 | Coir products (except coir mattresses) |
| 492. | 9404 | Products wholly made of quilted textile materials not exceeding Rs 2500 per piece |
| 493. | 9404 | Cotton quilts of sale value not exceeding Rs. 2500 per piece |
| 494. | 9401 10 00 | Aircraft seats |
| 495. | 9405 | Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof |
| 496. | 9503 | Toy balloons made of natural rubber latex |
| 497. | 9503 | Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys] |
| 498. | 9504 | Playing cards, chess board, carom board and other board games, like ludo, etc. (other than Video game consoles and Machines) |
| 499. | 9506 | Sports goods other than articles and equipment for general physical exercise |
| 500. | 9507 | Fishing hooks |
| 501. | 9507 | Fishing rods, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy birds (other than those of heading 9208 or 9705) and similar hunting or shooting requisites |
| 502. | 9601 | Worked ivory, bone, tortoise shell, horn, antlers, corals, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding) |
| 503. | 9603 [other than 9603 10 00] | Broomsticks (other than brooms consisting of twigs or other vegetable materials bound together, with or without handles) |
| 504. | 9603 21 00 | Tooth brushes including dental-plate brushes |

| | | |
|------|---------------------------------------|---|
| 505. | 9607 | Slide fasteners and parts thereof |
| 506. | 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 |
| 507. | 9619 00 30, 9619 00 40, or 9619 00 90 | All goods |
| 508. | 9701 | 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 |
| 509. | 9702 | Original engravings, prints and lithographs |
| 510. | 9703 | Original sculptures and statuary, in any material |
| 511. | 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 |
| 512. | 9705 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest including numismatic coins |
| 513. | 9706 | Antiques of an age exceeding one hundred years |
| 514. | 9804 | All drugs or medicines including their salts and esters and diagnostic test kits and formulations intended for personal use [other than those specified at nil at S No. 113 of Notification No. 38/1/2017-Fin(R&C) (10/2025-Rate) dated 17 th September, 2025] |
| 515. | Any chapter | Rosaries, prayer beads or Hawansamagri |
| 516. | Any chapter | Biomass briquettes or solid bio fuel pellets |

List 1 [See S. No. 478 of the Schedule I]

| | | |
|-----|---|---|
| (A) | (1) | Braille writers and braille writing instruments |
| | (2) | Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers |
| | (3) | Canes, Electronic aids like the Sonic Guide |
| | (4) | Optical, Environmental Sensors |
| | (5) | Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator |
| | (6) | Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels |
| | (7) | Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks |
| | (8) | Drafting, Drawing aids, tactile displays |
| | (9) | Specially adapted clocks and watches |
| (B) | (1) | Wheel chairs falling under heading No. 87.13 of the First Schedule |
| | (2) | Retro fitment kits for vehicles used by the disabled |
| (C) | Artificial electronic larynx and spares thereof | |
| (D) | Artificial electronic ear (Cochlear implant) | |

| | | |
|-----|-----|---|
| (E) | (1) | Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers |
| | (2) | Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines |
| | (3) | Braille paper |
| | (4) | All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind |
| | (5) | Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes |
| | (6) | Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind |
| | (7) | Assistive listening devices, audiometers |
| | (8) | External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags |
| | (9) | Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement. |

Schedule II –9 %

| S. No. | Chapter/Heading/Sub-Heading/Tariff item | Description of goods |
|--------|---|--|
| (1) | (2) | (3) |
| 1. | 1702 | Artificial honey, whether or not mixed with natural honey |
| 2. | 2207 | Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or petroleum refineries for blending with motor spirit (petrol)] |
| 3. | 22071012 | Spirits for industrial use |
| 4. | 2209 | Vinegar and substitutes for vinegar obtained from acetic acid |
| 5. | 24041200 | Products containing nicotine and intended for inhalation without combustion |
| 6. | 24049100, 24049200, 24049900 | Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation |
| 7. | 2515 12 20, 2515 12 90 | Marble and travertine, other than blocks |
| 8. | 2516 12 00 | Granite, other than blocks |
| 9. | 2523 | Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers |
| 10. | 2601 | Iron ores and concentrates, including roasted iron pyrites |
| 11. | 2602 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. |
| 12. | 2603 | Copper ores and concentrates |
| 13. | 2604 | Nickel ores and concentrates |
| 14. | 2605 | Cobalt ores and concentrates |
| 15. | 2606 | Aluminium ores and concentrates |

| | | |
|-----|------------|--|
| 16. | 2607 | Lead ores and concentrates |
| 17. | 2608 | Zinc ores and concentrates |
| 18. | 2609 | Tin ores and concentrates |
| 19. | 2610 | Chromium ores and concentrates |
| 20. | 2619 | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag |
| 21. | 2620 | Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds |
| 22. | 2621 | Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash] |
| 23. | 2701 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal |
| 24. | 2702 | Lignite, whether or not agglomerated, excluding jet |
| 25. | 2703 | Peat (including peat litter), whether or not agglomerated |
| 26. | 2706 | Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars |
| 27. | 2707 | Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene |
| 28. | 2708 | Pitch and pitch coke, obtained from coal tar or from other mineral tars |
| 29. | 2710 | Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas (other than kerosene PDS, petrol, diesel and ATF which are not in GST) |
| 30. | 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] |
| 31. | 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 |
| 32. | 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals |
| 33. | 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks |
| 34. | 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) |
| 35. | 28 | All inorganic chemicals [other than those specified in notification No. 38/1/2017-Fin(R&C)(10/2025-Rate) dated 17 th September 2025 or other Schedules of this notification] |
| 36. | 29 | All organic chemicals other than giberellic acid |
| 37. | 2906 11 90 | Goods other than Natural Menthol |

| | | |
|-----|--------------------|---|
| 38. | 29061190, 30, 3301 | Following goods made from other than natural menthol, 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 |
| 39. | 3102 | Mineral or chemical fertilisers, nitrogenous, which are clearly not to be used as fertilizers |
| 40. | 3103 | Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers |
| 41. | 3104 | Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers |
| 42. | 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers |
| 43. | 3201 | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract) |
| 44. | 3202 | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning) |
| 45. | 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 |
| 46. | 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 |
| 47. | 3205 | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes |
| 48. | 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 |
| 49. | 3207 | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes |
| 50. | 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 |
| 51. | 3209 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium |
| 52. | 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 |
| 55. | 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 |
| 56. | 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 |
| 57. | 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 |
| 58. | 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 |
| 59. | 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 natural menthol and goods made from natural menthol i.e menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil] |
| 60. | 3303 | Perfumes and toilet waters |
| 61. | 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, talcum powder and face powder] |
| 62. | 3305 | Preparations for use on the hair [other than mehendi paste in cones, hair oil, shampoo] |
| 63. | 3306 | Preparations for oral or dental hygiene, including denture fixative pastes and powders in individual retail packages [other than tooth powder, tooth paste and yarn used to clean between the teeth (dental floss)] |
| 64. | 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 shaving cream, shaving lotion and aftershave lotion] |
| 65. | 3307 41 00 | Odoriferous preparations which operate by burning [other than agarbattis, lobhan, dhoopbatti, dhoop, sambhrani] |
| 66. | 3401 | Soap; organic surface-active products and preparations for use as soap, in the form of cakes, moulded pieces or shapes, whether or not containing soap[other than toilet soap in the form of bars, cakes, moulded pieces or shapes]; 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 |

| | | |
|-----|------|--|
| 67. | 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] |
| 68. | 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 |
| 69. | 3404 | Artificial waxes and prepared waxes |
| 70. | 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 |
| 71. | 3407 | Modelling pastes, including those put up for children's amusement; Preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) |
| 72. | 3501 | Casein, caseinates and other casein derivatives; casein glues |
| 73. | 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 |
| 74. | 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 |
| 75. | 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 |
| 76. | 3507 | Enzymes, prepared enzymes |
| 77. | 3601 | Propellant powders |
| 78. | 3602 | Prepared explosives, other than propellant powders, such as industrial explosives |
| 79. | 3603 | Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators |
| 80. | 3604 | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles |
| 81. | 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 |
| 82. | 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) |
| 83. | 3702 | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed |

| | | |
|------|------------|--|
| 84. | 3703 | Photographic paper, paperboard and textiles, sensitised, unexposed |
| 85. | 3704 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed |
| 86. | 3706 | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track |
| 87. | 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 |
| 88. | 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 |
| 89. | 3802 | Activated carbon; activated natural mineral products; animal black, including spent animal black |
| 90. | 3803 00 00 | Tall oil, whether or not refined |
| 91. | 3804 | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803 |
| 92. | 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 |
| 93. | 3806 | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums |
| 94. | 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 |
| 95. | 3808 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products [other than bio-pesticides mentioned against S. No. 260 of Schedule –I] |
| 96. | 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 |
| 97. | 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 |
| 98. | 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 |
| 99. | 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 |
| 100. | 3813 | Preparations and charges for fire-extinguishers; charged fire extinguishing grenades |
| 101. | 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers |

| | | |
|------|--------------|--|
| 102. | 3815 | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included |
| 103. | 3816 | Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801 [other than dolomite ramming mix] |
| 104. | 3817 | Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 2707 or 2902 |
| 105. | 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] |
| 106. | 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 |
| 107. | 3820 | Anti-freezing preparations and prepared de-icing fluids |
| 108. | 3821 | Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells |
| 109. | 3823 | Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols |
| 110. | 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 |
| 111. | 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.] |
| 112. | 3826 | Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel) |
| 113. | 3827 | Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included |
| 114. | 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 |
| 115. | 3914 | Ion exchangers based on polymers of headings 3901 to 3913, in primary forms |
| 116. | 3915 | Waste, Parings and Scrap, of Plastics |
| 117. | 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 |
| 118. | 3917 | Tubes, pipes and hoses, and fittings therefor, of plastics |
| 119. | 3918 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter |
| 120. | 3919 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls |

| | | |
|------|------|--|
| 121. | 3920 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials |
| 122. | 3921 | Other plates, sheets, film, foil and strip, of plastics |
| 123. | 3922 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics |
| 124. | 3923 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics |
| 125. | 3924 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics |
| 126. | 3925 | Builders' ware of plastics, not elsewhere specified or included |
| 127. | 3926 | Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles] |
| 128. | 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) |
| 129. | 4003 | Reclaimed rubber in primary forms or in plates, sheets or strip |
| 130. | 4004 | Powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber) |
| 131. | 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip |
| 132. | 4006 | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber |
| 133. | 4007 | Vulcanised rubber thread and cord, other than latex rubber thread |
| 134. | 4008 | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber |
| 135. | 4009 | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) |
| 136. | 4010 | Conveyor or transmission belts or belting, of vulcanised rubber |
| 137. | 4011 | New pneumatic tyres, of rubber (other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft) |
| 138. | 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber |
| 139. | 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) |
| 140. | 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] |
| 141. | 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] |
| 142. | 4016 | Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands] |

| | | |
|------|------|--|
| 143. | 4017 | Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber |
| 144. | 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 |
| 145. | 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, 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] |
| 146. | 4203 | Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports] |
| 147. | 4205 | Other articles of leather or of composition leather |
| 148. | 4206 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons |
| 149. | 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. |
| 150. | 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 |
| 151. | 4303 | Articles of apparel, clothing accessories and other articles of fur skin |
| 152. | 4304 | Artificial fur and articles thereof |
| 153. | 4403 | Wood in the rough |
| 154. | 4407 | Wood sawn or chipped |
| 155. | 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] |
| 156. | 4409 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed [other than bamboo flooring] |
| 157. | 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 |
| 158. | 4411 | Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards |
| 159. | 4412 | Plywood, veneered panels and similar laminated wood |
| 160. | 4413 | Densified wood, in blocks, plates, strips, or profile shapes |
| 161. | 4414 | Wooden frames for paintings, photographs, mirrors or similar objects |
| 162. | 4418 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes [other than bamboo wood building joinery] |

| | | |
|------|-------------------|---|
| 163. | 4421 | Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware |
| 164. | 44 or any Chapter | Resin bonded bamboo mat board, with or without veneer in between; Bamboo flooring tiles |
| 165. | 4501 | Waste cork; crushed, granulated or ground cork |
| 166. | 4702 | Chemical wood pulp, dissolving grades |
| 167. | 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; [other than uncoated paper and paperboard for exercise book, graph book, laboratory note book and notebooks only] |
| 168. | 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 |
| 169. | 4804 | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803 |
| 170. | 4805 | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter |
| 171. | 4806 | Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets |
| 172. | 4806 20 00 | Greaseproof papers |
| 173. | 4806 40 10 | Glassine papers |
| 174. | 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 |
| 175. | 4808 | Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803 |
| 176. | 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 |
| 177. | 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 |
| 178. | 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 |
| 179. | 4812 | Filter blocks, slabs and plates, of paper pulp |
| 180. | 4813 | Cigarette paper, whether or not cut to size or in the form of booklets or tubes |
| 181. | 4814 | Wall paper and similar wall coverings; window transparencies of paper |
| 182. | 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 |

| | | |
|------|--------------------------------|---|
| 183. | 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] |
| 184. | 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 |
| 185. | 4819 (except 4819 10, 4819 20) | All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board) |
| 186. | 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 stationery, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books] |
| 187. | 4821 | Paper or paperboard labels of all kinds, whether or not printed |
| 188. | 4822 | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) |
| 189. | 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper, Kites, Paper mache articles] |
| 190. | 4906 00 00 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing |
| 191. | 4907 | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips); Cheques, loose or in book form |
| 192. | 4908 | Transfers (decalcomanias). |
| 193. | 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. |
| 194. | 4910 | Calendars of any kind, printed, including calendar blocks. |
| 195. | 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. |
| 196. | 5601 22 00 | Cigarette Filter rods |
| 197. | 61 | Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece |

| | | |
|------|----------------------|---|
| 198. | 62 | Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece |
| 199. | 63 [other than 6309] | Other made-up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than worn clothing and other worn articles; rags] |
| 200. | 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 |
| 201. | 6305 32 00 | Flexible intermediate bulk containers |
| 202. | 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 |
| 203. | 6402 | Other footwear with outer soles and uppers of rubber or plastics |
| 204. | 6403 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather |
| 205. | 6404 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials |
| 206. | 6405 | Other footwear |
| 207. | 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 |
| 208. | 6501 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt [other than textile caps] |
| 209. | 6502 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed |
| 210. | 6504 00 00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed |
| 211. | 6505 | Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed |
| 212. | 6506 | Other headgear, whether or not lined or trimmed |
| 213. | 6507 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear |
| 214. | 6702 | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit |
| 215. | 6703 | Wool or other animal hair or other textile materials, prepared for use in making wigs or the like |
| 216. | 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 |
| 217. | 6801 | Setts, curbstones and flagstones, of natural stone (except slate) |
| 218. | 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] [except the items covered in Sl. No. 176 in Schedule I] |
| 219. | 6803 | Worked slate and articles of slate or of agglomerated slate |

| | | |
|------|------|---|
| 220. | 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 |
| 221. | 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 |
| 222. | 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 |
| 223. | 6807 | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) |
| 224. | 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 |
| 225. | 6809 | Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented |
| 226. | 6810 | Articles of cement, of concrete or of artificial stone, whether or not reinforced |
| 227. | 6811 | Articles of asbestos-cement, of cellulose fibre-cement or the like |
| 228. | 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 |
| 229. | 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 |
| 230. | 6814 | Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials |
| 231. | 6815 | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than Fly ash bricks Fly ash aggregates; Fly ash blocks] |
| 232. | 6901 | Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths |
| 233. | 6902 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths |
| 234. | 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 |
| 235. | 6904 | Ceramic flooring blocks, support or filler tiles and the like |
| 236. | 6905 | Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods |
| 237. | 6906 | Ceramic pipes, conduits, guttering and pipe fittings |
| 238. | 6907 | Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics |

| | | |
|------|------------|--|
| 239. | 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 |
| 240. | 6910 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures |
| 241. | 6914 | Other ceramic articles |
| 242. | 7002 | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked |
| 243. | 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 |
| 244. | 7004 | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked |
| 245. | 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 |
| 246. | 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 |
| 247. | 7007 | Safety glass, consisting of toughened (tempered) or laminated glass |
| 248. | 7008 | Multiple-walled insulating units of glass |
| 249. | 7009 | Glass mirrors, whether or not framed, including rear-view mirrors |
| 250. | 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 |
| 251. | 7011 | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like |
| 252. | 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) |
| 253. | 7014 | Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked |
| 254. | 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 |
| 255. | 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 |
| 256. | 7017 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated |
| 257. | 7018 | Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter |
| 258. | 7019 | Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics) |

| | | |
|------|--------------|---|
| 259. | 7020 | Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns] |
| 260. | 7201 | Pig iron and spiegeleisen in pigs, blocks or other primary forms |
| 261. | 7202 | Ferro-alloys |
| 262. | 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 |
| 263. | 7204 | Ferrous waste and scrap; remelting scrap ingots of iron or steel |
| 264. | 7205 | Granules and powders, of pig iron, spiegeleisen, iron or steel |
| 265. | 7206 | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203) |
| 266. | 7207 | Semi-finished products of iron or non-alloy steel |
| 267. | 7208 to 7212 | All flat-rolled products of iron or non-alloy steel |
| 268. | 7213 to 7215 | All bars and rods, of iron or non-alloy steel |
| 269. | 7216 | Angles, shapes and sections of iron or non-alloy steel |
| 270. | 7217 | Wire of iron or non-alloy steel |
| 271. | 7218 | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel |
| 272. | 7219, 7220 | All flat-rolled products of stainless steel |
| 273. | 7221, 7222 | All bars and rods, of stainless steel |
| 274. | 7223 | Wire of stainless steel |
| 275. | 7224 | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel |
| 276. | 7225, 7226 | All flat-rolled products of other alloy steel |
| 277. | 7227, 7228 | All bars and rods of other alloy steel. |
| 278. | 7229 | Wire of other alloy steel |
| 279. | 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 |
| 280. | 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 |
| 281. | 7303 | Tubes, pipes and hollow profiles, of cast iron |
| 282. | 7304 | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel |
| 283. | 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 |
| 284. | 7306 | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel |
| 285. | 7307 | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel |
| 286. | 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] |
| 287. | 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 |
| 288. | 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, other than Milk cans made of Iron or Steel |
| 289. | 7311 | Containers for compressed or liquefied gas, of iron or steel |
| 290. | 7312 | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated |
| 291. | 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 |
| 292. | 7314 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel |
| 293. | 7315 | Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315 82, 7315 89, 7315 90 |
| 294. | 7316 | Anchors, grapnels and parts thereof, of iron or steel |
| 295. | 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 |
| 296. | 7318 | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel |
| 297. | 7319 | 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 |
| 298. | 7320 | Springs and leaves for springs, of iron and steel |
| 299. | 7321 | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves, wood burning stoves of iron or steel, and solar cookers] |
| 300. | 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 |
| 301. | 7323 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel (other than Milk cans made of Iron or Steel) |
| 302. | 7323 9410 | Ghamella |
| 303. | 7324 | Sanitary ware and parts thereof, of iron and steel |
| 304. | 7325 | Other cast articles of iron or steel |
| 305. | 7326 | Other articles of iron or steel |
| 306. | 7401 | Copper mattes; cement copper (precipitated copper) |
| 307. | 7402 | Unrefined copper; copper anodes for electrolytic refining |

| | | |
|------|------|---|
| 308. | 7403 | Refined copper and copper alloys, unwrought |
| 309. | 7404 | Copper waste and scrap |
| 310. | 7405 | Master alloys of copper |
| 311. | 7406 | Copper powders and flakes |
| 312. | 7407 | Copper bars, rods and profiles |
| 313. | 7408 | Copper wire |
| 314. | 7409 | Copper plates, sheets and strip, of a thickness exceeding 0.15 mm |
| 315. | 7410 | Copper foils |
| 316. | 7411 | Copper tubes and pipes |
| 317. | 7412 | Copper tube or pipe fittings (for example, couplings, elbows, sleeves) |
| 318. | 7413 | Stranded wires and cables |
| 319. | 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 |
| 320. | 7418 | All goods (other than table, kitchen or other household articles of copper; Utensils) |
| 321. | 7419 | Other articles of copper (other than Brass Kerosene Pressure Stove) |
| 322. | 7501 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy |
| 323. | 7502 | Unwrought nickel |
| 324. | 7503 | Nickel waste and scrap |
| 325. | 7504 | Nickel powders and flakes |
| 326. | 7505 | Nickel bars, rods, profiles and wire |
| 327. | 7506 | Nickel plates, sheets, strip and foil |
| 328. | 7507 | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) |
| 329. | 7508 | Other articles of nickel |
| 330. | 7601 | Unwrought Aluminium |
| 331. | 7602 | Aluminium waste and scrap |
| 332. | 7603 | Aluminium powders and flakes |
| 333. | 7604 | Aluminium bars, rods and profiles |
| 334. | 7605 | Aluminium wire |
| 335. | 7606 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm |
| 336. | 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 |
| 337. | 7608 | Aluminium tubes and pipes |
| 338. | 7609 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) |
| 339. | 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 |

| | | |
|------|--------------|---|
| 340. | 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 |
| 341. | 7612 | Aluminium casks, drums, cans, boxes, etc., other than Milk cans made of Aluminium |
| 342. | 7613 | Aluminium containers for compressed or liquefied gas |
| 343. | 7614 | Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated |
| 344. | 7615 | All goods (other than table, kitchen or other household articles, of aluminium; Utensils, Milk cans made of Aluminium) |
| 345. | 7616 | Other articles of aluminium |
| 346. | 7801 | Unwrought lead |
| 347. | 7802 | Lead waste and scrap |
| 348. | 7804 | Lead plates, sheets, strip and foil; lead powders and flakes |
| 349. | 7806 | Other articles of lead (including sanitary fixtures and Indian lead seals) |
| 350. | 7901 | Unwrought zinc |
| 351. | 7902 | Zinc waste and scrap |
| 352. | 7903 | Zinc dust, powders and flakes |
| 353. | 7904 | Zinc bars, rods, profiles and wire |
| 354. | 7905 | Zinc plates, sheets, strip and foil |
| 355. | 7907 | Other articles of zinc including sanitary fixtures |
| 356. | 8001 | Unwrought tin |
| 357. | 8002 | Tin waste and scrap |
| 358. | 8003 | Tin bars, rods, profiles and wire |
| 359. | 8007 | Other articles of tin |
| 360. | 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 |
| 361. | 8113 | Cermets and articles thereof, including waste and scrap |
| 362. | 8202 | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades) |
| 363. | 8203 | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools |
| 364. | 8204 | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles |
| 365. | 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 |
| 366. | 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale |

| | | |
|------|------------|--|
| 367. | 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 |
| 368. | 8208 | Knives and cutting blades, for machines or for mechanical appliances |
| 369. | 8209 | Plates, sticks, tips and the like for tools, unmounted, of cermets |
| 370. | 8210 00 00 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink |
| 371. | 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor |
| 372. | 8212 | Razors and razor blades (including razor blade blanks in strips) |
| 373. | 8213 00 00 | Scissors, tailors' shears and similar shears, and blades therefor |
| 374. | 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 pencil sharpeners] |
| 375. | 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware |
| 376. | 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 |
| 377. | 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 |
| 378. | 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 |
| 379. | 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 |
| 380. | 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 |
| 381. | 8307 | Flexible tubing of base metal, with or without fittings |
| 382. | 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 |
| 383. | 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 |
| 384. | 8310 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405 |
| 385. | 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 |

| | | |
|------|------------|---|
| 386. | 84 | Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP |
| 387. | 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 |
| 388. | 8401 | Nuclear reactors; machinery and apparatus for isotopes separation |
| 389. | 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 |
| 390. | 8403 | Central heating boilers other than those of heading 8402 |
| 391. | 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 |
| 392. | 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 |
| 393. | 8406 | Steam turbines and other vapour turbines |
| 394. | 8407 | Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines] |
| 395. | 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) |
| 396. | 8409 | Parts suitable for use solely or principally with the engines of heading 8407 or 8408 |
| 397. | 8410 | Hydraulic turbines, water wheels, and regulators therefor |
| 398. | 8411 | Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines] |
| 399. | 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] |
| 400. | 8413 | (a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps]; 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] |
| 401. | 8414 | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters[other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps] |
| 402. | 8414 20 10 | Bicycles pumps |
| 403. | 8414 90 12 | Parts of air or vacuum pumps and compressors of bicycle pumps |
| 404. | 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 |
| 405. | 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 |

| | | |
|------|---------------------------|--|
| 406. | 8417 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric |
| 407. | 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415 |
| 408. | 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] |
| 409. | 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller] |
| 410. | 8421 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases |
| 411. | 8422 | Dish washing machines, household [8422 11 00] and other [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 |
| 412. | 8423 | Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds |
| 413. | 8424 | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers] |
| 414. | 8425 | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks |
| 415. | 8426 | Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane |
| 416. | 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment |
| 417. | 8428 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) |
| 418. | 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers |
| 419. | 8430 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile-extractors; snow-ploughs and snow-blowers |
| 420. | 8431 | Parts suitable for use solely or principally with the machinery of headings 8425 to 8430 |
| 421. | 8433 | Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00] |
| 422. | 8434 | Milking machines and dairy machinery |
| 423. | 8435 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages |

| | | |
|------|------|--|
| 424. | 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 |
| 425. | 8438 | Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils |
| 426. | 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard |
| 427. | 8440 | Book-binding machinery, including book-sewing machines |
| 428. | 8441 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds |
| 429. | 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) |
| 430. | 8443 | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof |
| 431. | 8444 | Machines for extruding, drawing, texturing or cutting man-made textile materials |
| 432. | 8445 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 |
| 433. | 8446 | Weaving machines (looms) |
| 434. | 8447 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting |
| 435. | 8448 | Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (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) |
| 436. | 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 |
| 437. | 8450 | Household or laundry-type washing machines, including machines which both wash and dry |
| 438. | 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 |

| | | |
|------|------|---|
| 439. | 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 |
| 440. | 8454 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries |
| 441. | 8455 | Metal-rolling mills and rolls therefor |
| 442. | 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 |
| 443. | 8457 | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal |
| 444. | 8458 | Lathes (including turning centres) for removing metal |
| 445. | 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 |
| 446. | 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 |
| 447. | 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 |
| 448. | 8462 | Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); Machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); Presses for working metal or metal carbides, not specified above |
| 449. | 8463 | Other machine-tools for working metal, or cermets, without removing material |
| 450. | 8464 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass |
| 451. | 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 |
| 452. | 8466 | Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand |
| 453. | 8467 | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor |
| 454. | 8468 | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances |
| 455. | 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 |
| 456. | 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 |

| | | |
|------|------|---|
| 457. | 8472 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric] |
| 458. | 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 |
| 459. | 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 |
| 460. | 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 |
| 461. | 8476 | Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines |
| 462. | 8477 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter |
| 463. | 8478 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter |
| 464. | 8479 | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines] |
| 465. | 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 |
| 466. | 8481 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves |
| 467. | 8482 | Ball bearing, Roller Bearings |
| 468. | 8483 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) |
| 469. | 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 |
| 470. | 8485 | Machines for Additive Manufacturing |
| 471. | 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 11(C) to this Chapter; parts and accessories |
| 472. | 8487 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter |

| | | |
|------|----------|---|
| 473. | 84 or 85 | E-waste <i>Explanation.-</i> 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 |
| 474. | 8501 | Electric motors and generators (excluding generating sets) |
| 475. | 8502 | Electric generating sets and rotary converters |
| 476. | 8503 | Parts suitable for use solely or principally with the machines of heading 8501 or 8502 |
| 477. | 8504 | Electrical transformers, static converters (for example, rectifiers) and inductors other than charger or charging station for Electrically operated vehicles |
| 478. | 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 |
| 479. | 8506 | Primary cells and primary batteries |
| 480. | 8507 | Electric accumulators, including separators therefor, whether or not rectangular (including square) |
| 481. | 8508 | Vacuum cleaners |
| 482. | 8509 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 |
| 483. | 8510 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor |
| 484. | 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 |
| 485. | 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 |
| 486. | 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 |
| 487. | 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 |
| 488. | 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 |
| 489. | 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes [other than solar cookers]; electric heating resistors, other than those of heading 8545 |

| | | |
|------|------------|--|
| 490. | 8517 | All goods |
| 491. | 8518 | Microphones and stands therefore; 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 |
| 492. | 8519 | Sound recording or reproducing apparatus |
| 493. | 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner |
| 494. | 8522 | Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521 |
| 495. | 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 |
| 496. | 8524 | Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens |
| 497. | 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 defense, police and paramilitary forces, etc.] |
| 498. | 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus |
| 499. | 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock |
| 500. | 8528 | Television set (including LCD or LED television), Computer Monitors, Set top Box for Television; monitors and projectors, not incorporating television reception apparatus, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus |
| 501. | 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 |
| 502. | 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) |
| 503. | 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 |
| 504. | 8532 | Electrical capacitors, fixed, variable or adjustable (pre-set) |
| 505. | 8533 | Electrical resistors (including rheostats and potentiometers), other than heating resistors |
| 506. | 8534 00 00 | Printed Circuits |
| 507. | 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 |
| 508. | 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, lampholders, and other |

| | | |
|------|------------|--|
| | | connectors, junction boxes), for a voltage not exceeding 1,000 volts: connectors for optical fibres, optical fibre bundles or cables |
| 509. | 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 |
| 510. | 8538 | Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537 |
| 511. | 8539 | Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps |
| 512. | 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) |
| 513. | 8541 | Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); mounted piezo-electric crystals |
| 514. | 8542 | Electronic integrated circuits |
| 515. | 8543 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter |
| 516. | 8544 | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors |
| 517. | 8545 | Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes |
| 518. | 8546 | Electrical insulators of any material |
| 519. | 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 |
| 520. | 8548 00 00 | Electrical parts of machinery or apparatus, not specified or included elsewhere in Chapter 85 |
| 521. | 8549 | Electrical and electronic waste and scrap |
| 522. | 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators. |
| 523. | 8602 | Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof |
| 524. | 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604. |
| 525. | 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) |
| 526. | 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) |

| | | |
|------|--------------------|---|
| 527. | 8606 | Railway or tramway goods vans and wagons, not self-propelled |
| 528. | 8607 | Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof. |
| 529. | 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. |
| 530. | 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] |
| 531. | 8701 | Road tractors for semi-trailers of engine capacity more than 1800 cc |
| 532. | 8702 | Motor vehicles for the transport of ten or more persons, including the driver [including buses for use in public transport, which exclusively run on Bio-fuels] |
| 533. | 8702 or 8703 | Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles |
| 534. | 8703 21 or 8703 22 | Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under. |
| 535. | 8703 31 | Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder. |
| 536. | 8703 | Following motor vehicles of length not exceeding 4000 mm, namely: - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department |
| 537. | 8703 | Three wheeled vehicles |
| 538. | 8703 40, 8703 60 | Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under |

| | | |
|------|------------------|---|
| 539. | 8703 50, 8703 70 | <p>Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion;</p> <p>(a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles</p> <p>(b) Three wheeled vehicles</p> <p>(c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm</p> <p><i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under</p> |
| 540. | 8704 | Motor vehicles for the transport of goods, including Refrigerated motor vehicles |
| 541. | 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) |
| 542. | 8706 | Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705 |
| 543. | 8707 | Bodies (including cabs), for the motor vehicles of headings 8701 to 8705 |
| 544. | 8708 | Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors] |
| 545. | 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 |
| 546. | 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor not exceeding 350 cc, with or without side-cars; side-cars |
| 547. | 8714 | Parts and accessories of vehicles of heading 8711 |
| 548. | 8715 | Baby carriages and parts thereof |
| 549. | 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] |
| 550. | 8801 | Balloons and dirigibles, gliders and other non-powered aircraft |
| 551. | 8804 | Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto and parts thereof |
| 552. | 8805 | Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof |
| 553. | 8807 | Parts of goods of heading 8801 |
| 554. | 8903 | Rowing boats and canoes |
| 555. | 8908 00 00 | Vessels and other floating structures for breaking up |
| 556. | 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 |

| | | |
|------|------|--|
| 557. | 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] |
| 558. | 9004 | Spectacles [other than corrective]; Goggles [other than corrective] |
| 559. | 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy |
| 560. | 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539 |
| 561. | 9007 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus |
| 562. | 9008 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers |
| 563. | 9010 | Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens |
| 564. | 9011 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection |
| 565. | 9012 | Microscopes other than optical microscopes; diffraction apparatus |
| 566. | 9013 | Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter |
| 567. | 9014 | Direction finding compasses; other navigational instruments and appliances |
| 568. | 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders |
| 569. | 9016 | Balances of a sensitivity of 5 cg or better, with or without weights |
| 570. | 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter |
| 571. | 9022 | Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like |
| 572. | 9023 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses |
| 573. | 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) |
| 574. | 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments [other than thermometers for medical, surgical, dental or veterinary usage] |
| 575. | 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 |

| | | |
|------|------|--|
| 576. | 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 [other than instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis] |
| 577. | 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor |
| 578. | 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes |
| 579. | 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations |
| 580. | 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors |
| 581. | 9032 | Automatic regulating or controlling instruments and apparatus |
| 582. | 9033 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 |
| 583. | 9101 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal |
| 584. | 9102 | Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101 |
| 585. | 9103 | Clocks with watch movements, excluding clocks of heading 9104 |
| 586. | 9104 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels |
| 587. | 9105 | Other clocks |
| 588. | 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) |
| 589. | 9107 | Time switches with clock or watch movement or with synchronous motor |
| 590. | 9108 | Watch movements, complete and assembled |
| 591. | 9109 | Clock movements, complete and assembled |
| 592. | 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements |
| 593. | 9111 | Watch cases and parts thereof |
| 594. | 9112 | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof |
| 595. | 9113 | Watch straps, watch bands and watch bracelets, and parts thereof |
| 596. | 9114 | Other clock or watch parts |
| 597. | 9201 | Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments |
| 598. | 9202 | Other string musical instruments (for example, guitars, violins, harps) |

| | | |
|------|------------------------------|---|
| 599. | 9205 | Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs |
| 600. | 9206 00 00 | Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas) |
| 601. | 9207 | Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions) |
| 602. | 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 |
| 603. | 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 |
| 604. | 9301 | Military weapons other than revolvers, pistols |
| 605. | 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) |
| 606. | 9304 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307 |
| 607. | 9305 | Parts and accessories of articles of headings 9301 to 9304 |
| 608. | 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 |
| 609. | 9307 | Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor |
| 610. | 9401 [other than 9401 10 00] | Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof, including seats of a kind used for motor vehicles, other than seats of a kind used for aircraft |
| 611. | 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 |
| 612. | 9403 | Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof |
| 613. | 9404 | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials not exceeding Rs. 2500 per piece and cotton quilts not exceeding Rs. 2500 per piece] |
| 614. | 9405 | Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof] |
| 615. | 9406 | Prefabricated buildings |

| | | |
|------|---|---|
| 616. | 9503 | Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) |
| 617. | 9504 | Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc. |
| 618. | 9505 | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes |
| 619. | 9506 | Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods] |
| 620. | 9508 | Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres |
| 621. | 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 |
| 622. | 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 |
| 623. | 9603 [other than 9603 10 00 and 9603 21 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, and tooth brushes including dental-plate brushes] |
| 624. | 9604 00 00 | Hand sieves and hand riddles |
| 625. | 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning |
| 626. | 9608 | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 |
| 627. | 9610 00 00 | Boards, with writing or drawing surface, whether or not framed |
| 628. | 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 |
| 629. | 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes |
| 630. | 9613 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks |
| 631. | 9616 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations |
| 632. | 9617 | Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners |
| 633. | 9618 | Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing |

| | | |
|------|-------------|---|
| 634. | 9620 00 00 | Monopods, bipods, tripods and similar articles |
| 635. | 9801 | All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above. |
| 636. | 9802 | Laboratory chemicals |
| 637. | Any Chapter | Permanent transfer of Intellectual Property (IP) right |
| 638. | Any chapter | <p>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 Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), as prescribed in notification No. 38/1/2017-Fin(R&C)(7/2019-Rate), dated 29th March, 2019, published in the Extraordinary Official Gazette No. 52, Series I, dated 29th March, 2019<i>Explanation.</i>- For the purpose of this entry,—</p> <p>(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).</p> <p>(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(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).</p> <p>(iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.</p> <p>(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.</p> |
| 639. | Any Chapter | Goods which are not specified in Schedule I, III, IV, V, VI or VII |
| 640. | 9804 | All dutiable articles intended for personal use |

Schedule III– 20%

| S. No. | Chapter/Heading/Sub-heading/Tariff item | Description of Goods |
|--------|---|---|
| (1) | (2) | (3) |
| 1. | 2202 10 | All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured |
| 2. | 2202 91 00, 2202 99 90 | Other non-alcoholic beverages [other than those specified in Schedule I of this notification] |
| 3. | 2202 99 90 | Caffeinated Beverages |
| 4. | 2202 | Carbonated beverages of fruit drink or carbonated beverages with fruit juice |
| 5. | 8703 | Motorcars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, but excluding the goods mentioned against S. Nos., 533, 534, 535, 536, 537, 538 and 539 of Schedule II. |
| 6. | 8703 40, 8703 60 | Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under. |
| 7. | 8703 50, 8703 70 | Motor vehicles with both compression- ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500 cc or of length exceeding 4000 mm <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under. |
| 8. | 8711 | Motorcycles of engine capacity exceeding 350 cc |
| 9. | 8802 | Aircrafts for personal use |
| 10. | 8903 | Yachts and other vessels for pleasure or sports |
| 11. | 9302 | Revolvers and pistols, other than those of heading 9303 or 9304 |
| 12. | 9614 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof |
| 13. | Any Chapter | Specified actionable claim; Explanation: “specified actionable claim” as defined in section 2(102A) of the Goa Goods and Services Tax Act, 2017 means the actionable claim involved in or by way of – (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming; |

Schedule IV– 1.5%

| S. No. | Chapter/Heading/Sub-heading/Tariff item | Description of Goods |
|--------|---|---|
| (1) | (2) | (3) |
| 1. | 7101 | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport |
| 2. | 7105 | Dust and powder of natural or synthetic precious or semi-precious stones |
| 3. | 7106 | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form |
| 4. | 7107 | Base metals clad with silver, not further worked than semi-manufactured |
| 5. | 7108 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form |
| 6. | 7109 | Base metals or silver, clad with gold, not further worked than semi-manufactured |
| 7. | 7110 | Platinum, unwrought or in semi-manufactured forms, or in powder form |
| 8. | 7111 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured |
| 9. | 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. |
| 10. | 7113 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal |
| 11. | 7114 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal |
| 12. | 7115 | Other articles of precious metal or of metal clad with precious metal |
| 13. | 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) |
| 14. | 7117 | Imitation jewellery [other than bangles of lac/shellac] |
| 15. | 7118 | Coin |

Schedule V – 0.125%

| S. No. | Chapter/Heading/Sub-heading/Tariff item | Description of Goods |
|--------|---|--|
| (1) | (2) | (3) |
| 1. | 7102 | Rough diamonds or simply sawn diamonds, industrial or non-industrial |
| 2. | 7103 | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport |
| 3. | 7104 | Synthetic or reconstructed precious or semi-precious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped |

Schedule VI – 0.75%

| S. No. | Chapter/Heading/Sub-heading/Tariff item | Description of Goods |
|--------|---|---|
| (1) | (2) | (3) |
| 1. | 7102 | Goods other than those specified against S. No. 1 in Schedule V |
| 2. | 7104 | Goods other than those specified against S. No. 3 in Schedule V |

Schedule VII – 14%

| S. No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| (1) | (2) | (3) |
| 1. | 2106 90 20 | Pan masala |
| 2. | 2401 | Unmanufactured tobacco; tobacco refuse [other than tobacco leaves] |
| 3. | 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes |
| 4. | 2403 | Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences (including biris) |
| 5. | 2404 11 00 | Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion |
| 6. | 2404 19 00 | Products containing tobacco or nicotine substitutes and intended for inhalation without combustion |

Explanation.— For the purposes of this notification,—

(a) the expressions,—

(i) “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package;

(ii) “pre-packaged and labelled” means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are “pre-packed” as defined in clause (l) of Section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder;

(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);

(b) 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;

(c) the words and expressions used and not defined in this notification, but defined in the Goa Goods and Service Tax Act, 2017 (Goa Act 4 of 2017), the Integrated Goods and Services Tax Act, 2017

(13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

By order and in the name of the Governor of Goa.

Naresh K. Gaude, Under Secretary, Finance (R&C).



Notification

No. 38/1/2017-Fin(R&C)(11/2025-Rate)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-section (1) of Section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C) (3/2017-(Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the TABLE, against S. No. 1, for the entry in column (4), the entry “9%” shall be substituted.

2. This notification shall come into force on the 22nd day of September, 2025.

By order and in the name of the Governor of Goa.

Naresh K. Gaude, Under Secretary, Finance (R&C).



Notification

No.38/1/2017-Fin(R&C)(12/2025-Rare)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-section (1) of Section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification 38/1/2017-Fin(R&C)(8/2018-Rate), dated the 24th January, 2018, published in the Official Gazette, Extraordinary No. 3, Series I No. 42 dated the 24th January, 2017, namely:—

In the said notification, for the words, brackets, and figures “Schedule IV of Notification No. 38/1/2017-Fin(R&C)(1/2017-Rate)”, the following shall be substituted, namely:— “Schedule II of Notification No. 38/1/2017-Fin(R&C)(09/2025-Rate)”.

2. This notification shall come into force on the 22nd day of September, 2025.

By order and in the name of the Governor of Goa.

Naresh K. Gaude, Under Secretary, Finance (R&C).

Notification

No. 38/1/2017-Fin(R&C)(13/2025-Rate)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-section (1) of Section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C) (21/2018-(Rate), dated the 26th July, 2018, published in the Official Gazette, Extraordinary, Series I No. 17 dated the 26th July, 2018, namely:—

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely:-

“TABLE

| S. No. | Chapter, Heading, Sub-heading or Tariff item | Description of Goods | Rate |
|--------|---|---|-------|
| (1) | (2) | (3) | (4) |
| 1. | 3406 | Handcrafted candles | 2.5 % |
| 2. | 4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39 | Handbags including pouches and purses; jewellery box | 2.5 % |
| 3. | 4416, 4421 99 90 | Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats) | 2.5 % |
| 4. | 4414 | Wooden frames for painting, photographs, mirrors, etc. | 2.5 % |
| 5. | 4420 | Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft) | 2.5 % |
| 6. | 4503 90 90 4504 90 | Art ware of cork (including articles of sholapith) | 2.5 % |
| 7. | 4601 and 4602 | Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat] | 2.5 % |
| 8. | 4802 | Hand-made paper and paperboard | 2.5 % |
| 9. | 4823 | Articles made of paper mache | 2.5 % |
| 10. | 5607, 5609 | Coir articles | 2.5 % |
| 11. | 5609 00 20, 5609 00 90 | Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps | 2.5 % |
| 12. | 57 | Handmade carpets and other handmade textile floor coverings (including namda/gabba) | 2.5 % |
| 13. | 5804 30 00 | Handmade lace | 2.5 % |

| | | | |
|-----|--------------------------|--|-------|
| 14. | 5805 | Hand-woven tapestries | 2.5 % |
| 15. | 5808 10 | Hand-made braids and ornamental trimming in the piece | 2.5 % |
| 16. | 5810 | Hand embroidered articles | 2.5 % |
| 17. | 6117, 6214 | Handmade/hand embroidered shawls | 2.5 % |
| 18. | 6802 | Carved stone products (e.g. statues, statuettes, figures of animals, writing sets, ashtray, candle stand) | 2.5 % |
| 19. | 6815 99 90 | Stone art ware, stone in lay work | 2.5 % |
| 20. | 6912 00 10 6912 00 20 | Tableware and kitchenware of clay and terracotta, other clay articles | 2.5 % |
| 21. | 6913 90 00 | Statuettes & other ornamental ceramic articles (incl. blue potteries) | 2.5 % |
| 22. | 7009 92 00 | Ornamental framed mirrors | 2.5 % |
| 23. | 7018 10 | Bangles, beads and small ware | 2.5 % |
| 24. | 7018 90 10 | Glass statues [other than those of crystal] | 2.5 % |
| 25. | 7020 00 90 | Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase] | 2.5 % |
| 26. | 7113 11 10 | Silver filigree work | 1.5 % |
| 27. | 7117 | Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland) | 1.5 % |
| 28. | 7326 90 99 | Artware of iron | 2.5% |
| 29. | 7419 80 | Artware of brass, copper/copper alloys, electroplated with nickel/silver | 2.5% |
| 30. | 7616 99 90 | Aluminium artware | 2.5% |
| 31. | 8306 | Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of basemetal; photograph, picture or similar frames of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali) | 2.5% |
| 32. | 9405 10 | Handcrafted lamps (including Panchloga lamp) | 2.5% |
| 33. | 9401 50, 9403 80 | Furniture of bamboo, rattan and cane | 2.5% |
| 34. | 9503 | Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll) | 2.5% |
| 35. | 9504 | Ganjifa card | 2.5% |
| 36. | 9601 | Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material | 2.5% |
| 37. | 9602 | Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac) | 2.5% |
| 38. | 9701 | Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.) | 2.5% |
| 39. | 9703 | Original sculptures and statuary, in metal, stone, or any other material | 2.5%” |

2. This notification shall come into force on the 22nd day of September, 2025.

By order and in the name of the Governor of Goa.

Naresh K. Gaude, Under Secretary, Finance (R&C).

Notification

No. 38/1/2017-Fin(R&C)(14/2025-Rate)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby notifies the rate of the State tax of 6 per cent in respect of goods specified in Schedule appended to this notification, 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 Schedule, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

SCHEDULE

| S. No. | Tariff item, Sub-heading, Heading or Chapter | Description |
|--------|--|--|
| (1) | (2) | (3) |
| 1. | 6815 | Fly ash bricks; Fly ash aggregates; Fly ash blocks |
| 2. | 6901 00 10 | Bricks of fossil meals or similar siliceous earths |
| 3. | 6904 10 00 | Building bricks |
| 4. | 6905 10 00 | Earthen or roofing tiles |

Explanation.— For the purposes of this notification,—

(a) the expressions “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);

(b) 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;

(c) the words and expressions used and not defined in this notification, but defined in the Goa Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force on the 22nd day of September, 2025.

By order and in the name of the Governor of Goa.

Naresh K. Gaude, Under Secretary, Finance (R&C).

Notification

No. 38/1/2017-Fin(R&C)(15/2025-Rate)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-sections (1), (3), and (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15, sub-section (1) of Section 16 and Section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the

following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(11/2017-(Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification,—

(I) with effect from the 22nd day of September, 2025,—

(a) in the Table,—

(i) against serial number 3, in column (3),—

(A) against item (vii), for the entry in column (4), the entry “9” shall be substituted;

(B) against item (viii), for the entry in column (4), the entry “9” shall be substituted;

(C) against item (x), for the entry in column (4), the entry “9” shall be substituted;

(ii) against serial number 7, in column (3),—

(A) against item (i),—

(I) for the entry in column (4), the entry “2.5” shall be substituted;

(II) in column (5), the following shall be inserted, namely:—

“Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]”;

(B) in item (vi), in the Explanation, in clause (a), after the words “covered by items”, the brackets and figure “(i),” shall be inserted;

(iii) against serial number 8, in column (3),—

(A) against item (v), for the entry in column (4), the entry “9” shall be substituted;

(B) against item (vi), column (4), for the figure “6”, the figure “9” shall be substituted;

(iv) against serial number 9,—

(A) in column (3), against sub-item (b) of item (iii) in column (4), for the figure “6”, the figure “9” shall be substituted;

(B) for item (iv) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted:—

| (3) | (4) | (5) |
|--|-----|--|
| “(iv) Transport of goods in containers by rail by any person other than Indian Railways. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)] |
| | or | |
| | 9 | ”; |

(C) in column (3), against item (v), in the entry in column (4), for the figure “6”, the figure “9” shall be substituted;

(D) for item (vi) in column (3) and the entries corresponding relating thereto in columns (4) and (5), the following shall be substituted:—

| (3) | (4) | (5) |
|---|-----|---|
| “(vi) Multimodal transportation of goods where at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods are used by a multimodal transporter, where; | | |
| (a) Transportation of goods by any mode of transport other than air. | 2.5 | <p>Provided that the credit of input tax charged on goods and services used in supplying the service, other than input tax credit of input services of transportation of goods (i.e. services of transport of goods procured from other service provider), has not been taken:</p> <p>Provided further that where the supplier of input service of transportation of goods to a multimodal transporter charges State tax at a rate higher than 2.5%, credit of input tax charged on such input services of goods transportation in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.:</p> <p>Provided also that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.</p> <p>Illustration: ‘A’ engages ‘B’ (multimodal transporter) for transport of goods from New Delhi to Gaya for Rs 1200, wherein ‘B’ uses more than one mode of transport for the movement of goods. ‘B’, for supplying the said service hires a GTA i.e., ‘C’ for Rs 600 who charges State tax at 9%. ‘B’ also hires ‘D’, a Container Transport Operator for Rs 400 who charges State tax at 2.5%, for supplying their services. ‘B’ shall be entitled to take input tax credit on the above-mentioned input services of transportation of goods as under:</p> <p>(i) Only to the extent of Rs. 15 (2.5% of Rs. 600) and not Rs. 54 for the input service of GTA;</p> <p>(ii) To the extent of Rs. 10 (2.5% of Rs. 400) for the input service of container transport operator.</p> |
| (b) At least one mode of transport is by air. | 9 | <p>Provided that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.”;</p> |

(v) against serial number 10,-

(A) in column (3), against item (i), in the entry in column (4), for the figure “6”, the figure “9” shall be substituted;

(B) for item (ia) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

| (3) | (4) | (5) |
|---|-----|--|
| “(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient. | 2.5 | <p>Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business has not been taken:</p> <p>[Please refer to Explanation no. (iv)]</p> <p>Provided further that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken.</p> |
| | or | |
| | 9 | -”; |

(vi) for serial number 12 and the entries relating thereto, the following shall be substituted, namely:—

| (1) | (2) | (3) | (4) | (5) |
|-----|--------------|--|-----|-----|
| “12 | Heading 9968 | (i) Postal services | 9 | - |
| | | (ii) Courier services | 9 | - |
| | | (iii) local delivery services | 9 | - |
| | | (a) Supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (I) of Section 22 of the Central Goods and Services Tax Act, 2017. | | |
| | | (b) other than (a) above | | |
| | | (iv) Delivery services other than (i), (ii) and (iii) above | 9 | -”; |

(vii) against serial number 15, in column (3), against item (vi), for the entry in column (4), the entry “2.5” shall be substituted;

(viii) against serial number 21, in column (3),—

(A) item (ia), and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(B) for item (ii), the following item shall be substituted, namely:—

“(ii) Other professional, technical and business services other than (i) above and serial number 38 below”;

(ix) against serial number 24, in column (3), against item (ii), for the entry in column (4), the entry “9” shall be substituted;

(x) for serial number 26 and the entries relating thereto, the following shall be substituted, namely:—

| (1) | (2) | (3) | (4) | (5) |
|-----|---|--|------|------|
| “26 | Heading 9988 (Manufacturing services on physical inputs (goods) owned by others) | (i) Services by way of job work in relation to diamonds falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); | 0.75 | “-”; |
| | | (ii) Services by way of job work in relation to— (a) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (b) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food falling under heading 2309 of the said chapter; (c) goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); Provided that nothing contained in clause (d) shall apply to job-work in relation to leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), respectively; (e) Printing of newspapers, books (including Braille books), journals and periodicals; (f) Printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract State tax @2.5% or Nil; (g) Textiles and textile products falling under Chapters 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (h) bricks falling under Chapters 68 or 69 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract State tax @2.5%; | 2.5 | |

| | | | | |
|--|--|---|-----|--|
| | | (i) all products, other than diamonds, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (j) handicraft goods; (k) umbrella. | | |
| | | (iii) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption; | 9 | |
| | | (iv) Services by way of job work other than (i), (ii), and (iii) above. | 9 | |
| | | (v) Services by way of any treatment or process on goods belonging to another person, in relation to— (a) printing of newspapers, books (including Braille books), journals and periodicals; (b) printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract State tax @2.5% or Nil. | | |
| | | (vi) Tailoring services. | 2.5 | |
| | | (vii) Services by way of any treatment or process on goods belonging to another person, other than (v) and (vi) above. | 9 | |

(xi) against serial number 32, in column (3),—

(A) against item (i), for the entry in column (4), the entry “2.5” shall be substituted;

(B) against item (ia), for the entry in column (4), the entry “2.5” shall be substituted;

(xii) against serial number 34, in column (3),—

(A) against item (ii), for the entry in column (4), the entry “2.5” shall be substituted;

(B) in item (iia), the following explanation shall be inserted, namely: —

“Explanation: Nothing contained in clause (b) of this item shall apply to a ‘recognised sporting event’.”;

(C) against item (iia), for the entry in column (4), the entry “20” shall be substituted;

(D) against item (iv), for the entry in column (4), the entry “20” shall be substituted;

(xiii) for serial number 35 and the entries relating thereto, the following shall be substituted, namely:—

| (1) | (2) | (3) | (4) | (5) |
|-----|--------------|---|-----|---|
| “35 | Heading 9997 | (i) Beauty and physical well-being services falling under Group 99972. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)] |
| | | (ii) Other services (washing, cleaning, and dyeing services; and other miscellaneous services including services nowhere else classified). Explanation.— For the removal of doubt, it is hereby clarified that, supplies covered by item (i) in column (3) shall attract State tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate specified under this item. | 9 | —”; |

(xiv) against serial number 38, in column (3), for the Explanation, the following explanation shall be substituted, namely:—

“Explanation:- This entry shall be read in conjunction with serial number 437 of Schedule I of notification No. 9/2025- Central Tax (Rate), dated 17th September, 2025.”

(b) in paragraph 4, relating to Explanation,—

(i) for clause (xxxx), the following clause shall be substituted, namely:—

“(xxxx)‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) electronic commerce operator by whom the services of local delivery are provided;

(ii) electronic commerce operator through whom the services of local delivery are provided”;

(ii) after clause (xxxx), the following clauses shall be inserted, namely:—

“(xxxxi) ‘recognised sporting event’has the same meaning as assigned to it in clause (zw) of paragraph 2 of notification No. 38/1/2017-Fin(R&C)(12/2017-Rate),dated 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I, No. 13, dated the 30th June, 2017, as amended from time to time;

(xxxxii) ‘handicraft goods’ shall have the same meaning as assigned to it in the notification No. 38/1/2017-Fin(R&C)(17)/2408, dated the 21st September, 2017 published in the Official

Gazette, Extraordinary, Series II, No. 25, dated the 21st September, 2017 as amended from time to time;

(xxxxiii) ‘mode of transport’ means carriage of goods by road, air, rail, inland waterways or sea;

(xxxxiv) ‘multimodal transporter’ means a person who,—

(a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and

(b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.”.

(2) with effect from the 1st day of April, 2025, in paragraph 4, in clause (xxxvi), the following Explanations shall be inserted, namely:—

“*Explanation 1.*— For the purposes of this clause, ‘premises’ means a place from where hotel accommodation services are being supplied or are to be supplied.

Explanation 2.— For the purpose of sub-clause (c), the expression ‘a person applying for registration’ shall include a person applying for amendment of registration to declare an additional place of business.”.

By order and in the name of the Governor of Goa.

Naresh K. Gaude, Under Secretary, Finance (R&C).

◆
Notification

No. 38/1/2017-Fin(R&C)(16/2025-Rate)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-sections (3) and (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15 and Section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment to amend the Government notification 38/1/2017-Fin(R&C)(12/2017-(Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification,—

(a) In the table,—

(i) against serial number 18, in column (3), after clause (b) the following explanation shall be inserted, namely:—

“Explanation: Nothing contained in this entry shall apply to:

(i) local delivery services provided by an Electronic Commerce Operator; or

(ii) local delivery services provided through an Electronic Commerce Operator.”;

(ii) after serial number 36B and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely:—

| (1) | (2) | (3) | (4) | (5) |
|------|-----------------|---|-----|-------|
| “36C | Heading 9971 | Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] <i>Explanation:</i> For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance. | Nil | Nil |
| 36D | Heading 9971 | Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] <i>Explanation:</i> For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance. | Nil | Nil |
| 36E | Heading 9971 | Reinsurance of the insurance services specified in serial numbers 36C or 36D. | Nil | Nil”; |

(b) in paragraph 2,

(i) for clause (ze), the following shall be substituted, namely:—

“(ze) ‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) an electronic commerce operator by whom the services of local delivery are provided,

(ii) an electronic commerce operator through whom the services of local delivery are provided”;

(ii) after clause (zfa), the following clause shall be inserted, namely:—

“(zfb) For the purposes of entries at serial numbers 36C and 36D in the table above, ‘group’ means group of persons who join together with a commonality of purpose or for engaging in a common economic activity, other than availing insurance, and includes:

a. Employer— employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws;

b. Non employer— employee groups, where a clearly evident relationship exists between the master/group policyholder and the members of the group, for services/ activities other than insurance.”;

(iii) after clause (zg), the following clause shall be inserted, namely:—

“(zga) ‘health insurance business’ means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover;”.

2. This notification shall come into force with effect from 22nd day of September, 2025.

By order and in the name of the Governor of Goa.

Naresh K. Gaude, Under Secretary, Finance (R&C).



Notification

No. 38/1/2017-Fin(R&C)(17/2025-Rate)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-section (5) of Section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C) (17/2017-(Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, after clause (iv), the following clause shall be inserted, namely:—

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub-section (1) of Section 22 of the Goa Goods and Services Tax Act, 2017”.

2. This notification shall come into force on the 22nd day of September, 2025.

By order and in the name of the Governor of Goa.

Naresh K. Gaude, Under Secretary, Finance (R&C).