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|  |  | **Schedule (Exempted goods)** |
|  |  |  |
| **S.** | **Chapter /** | **Description of Goods** |
| **No.** | **Heading /** |  |
|  | **Sub-heading** |  |
|  | **/ Tariff item** |  |
| **(1)** | **(2)** | **(3)** |
| 1. | 0101 | Live asses, mules and hinnies |
| 2. | 0102 | Live bovine animals |
| 3. | 0103 | Live swine |
| 4. | 0104 | Live sheep and goats |
| 5. | 0105 | Live poultry, that is to say, fowls of the species Gallus domesticus, |
|  |  | ducks, geese, turkeys and guinea fowls. |
| 6. | 0106 | Other live animal such as Mammals, Birds, Insects |
| 7. | 0201 | Meat of bovine animals, fresh and chilled. |
| 8. | ~~0202~~ @[0203,  0204,  0205,  0206,  0207,  0208,  0209] | ~~Meat of bovine animals frozen [other than frozen and put up in unit~~ |
|  |  | ~~container]~~  @[All goods, fresh or chilled]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) |
| 9. | |  | | --- | | ~~0203~~ | | @[0202,  0203,  0204,  0205,  0206,  0207,  0208,  0209,  0210] | | ~~Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]~~ @[All goods [other than fresh or chilled] other than those put up in unit container and, -   1. bearing a registered brand name; or   bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) |
|  |  |
| @[~~10.~~ | ~~0204~~ | ~~Meat of sheep or goats, fresh, chilled or frozen [other than frozen and~~ |
|  |  | ~~put up in unit container]~~ |
| ~~11.~~ | ~~0205~~ | ~~Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other~~ |
|  |  | ~~than frozen and put up in unit container]~~ |
| ~~12.~~ | ~~0206~~ | ~~Edible offal of bovine animals, swine, sheep, goats, horses, asses,~~ |
|  |  | ~~mules or hinnies, fresh, chilled or frozen [other than frozen and put up~~ |
|  |  | ~~in unit container]~~ |
| ~~13.~~ | ~~0207~~ | ~~Meat and edible offal, of the poultry of heading 0105, fresh, chilled or~~ |
|  |  | ~~frozen [other than frozen and put up in unit container~~]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) |
| [~~14.~~ | ~~0208~~ | ~~Other meat and edible meat offal, fresh, chilled or frozen [other than~~  ~~frozen and put up in unit container~~] |

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| [~~15.~~ | ~~0209~~ | ~~Pig fat, free of lean meat, and poultry fat, not rendered or otherwise~~ |
|  |  | ~~extracted, fresh, chilled or frozen [other than frozen and put up in unit~~ |
|  |  | ~~container]~~ |
| ~~16.~~ | ~~0209~~ | ~~Pig fat, free of lean meat, and poultry fat, not rendered or otherwise~~ |
|  |  | ~~extracted, salted, in brine, dried or smoked [other than put up in unit~~ |
|  |  | ~~containers]~~ |
| ~~17.~~ | ~~0210~~ | ~~Meat and edible meat offal, salted, in brine, dried or smoked; edible~~ |
|  |  | ~~flours and meals of meat or meat offal, other than put up in unit~~ |
|  |  | ~~Containers~~]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) |
| 18. | 3 | Fish seeds, prawn / shrimp seeds whether or not processed, cured or in |
|  |  | frozen state [other than goods falling under Chapter 3 and attracting |
|  |  | 2.5%] |
| 19. | 0301 | Live fish. |
| 20. | 0302 | Fish, fresh or chilled, excluding fish fillets and other fish meat of |
|  |  | heading 0304 |
| 21. | ~~0304~~ @[0304,  0306,  0307,  0308] | ~~Fish fillets and other fish meat (whether or not minced), fresh or~~ |
|  |  | ~~chilled.~~ @[All goods, fresh or chilled]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) |
| 22. | 0306 @[0303,  0304,  0305,  0306,  0307,  0308] | Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, |
|  |  | in shell, cooked by steaming or by boiling in water live, fresh or |
|  |  | chilled. @[All goods [other than fresh or chilled] and other than those put up in unit container and, -   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the   ANNEXURE I ]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) |
| @[~~23.~~ | ~~0307~~ | ~~Molluscs, whether in shell or not, live, fresh, chilled; aquatic~~ |
|  |  | ~~invertebrates other than crustaceans and molluscs, live, fresh or chilled.~~ |
| ~~24.~~ | ~~0308~~ | ~~Aquatic invertebrates other than crustaceans and molluscs, live, fresh~~ |
|  |  | ~~or chilled.~~]@  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) |
| 25. | 0401 | Fresh milk and pasteurised milk, including separated milk, milk and |
|  |  | cream, not concentrated nor containing added sugar or other |
|  |  | sweetening matter, excluding Ultra High Temperature (UHT) milk |
| 26. | 0403 | Curd; Lassi; Butter milk |
| 27. | 0406 | Chena or paneer,\*\* [~~other than put up in unit containers and bearing~~ ~~a~~ |
|  |  | ~~registered brand name~~; “other than those put up in unit container and,-  bearing a registered brand name; or  bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”  (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 28. | 0407 | Birds' eggs, in shell, fresh, preserved or cooked |
| 29. | 0409 | Natural honey, ~~other than put up in unit container and bearing~~ ~~a~~ |
|  |  | ~~registered brand name~~ \*\* [other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 30. | 0501 | Human hair, unworked, whether or not washed or scoured; waste of |
|  |  | human hair |
| @[30A | 0504 | All goods, fresh or chilled |
| 30B | 0504 | All goods [other than fresh or chilled] other than those put up in unit container and, -   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]   (@ Amended vide Notification No.42/2017 Dt.14/11/2017) |
| 31. | 0506 | All goods i.e. Bones and horn-cores, unworked, defatted, simply |
|  |  | prepared (but not cut to shape), treated with acid or gelatinised; powder |
|  |  | and waste of these products |
| 32. | 0507 90 | All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; |
|  |  | antlers; etc. |
| 33. | 0511 | Semen including frozen semen |
| 34. | 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and |
|  |  | ornamental foliage |

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| 35. | 0701 | Potatoes, fresh or chilled. | | |
| 36. | 0702 | Tomatoes, fresh or chilled. | | |
| 37. | 0703 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or | | |
|  |  | chilled. | | |
| 38. | 0704 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, | | |
|  |  | fresh or chilled. | | |
| 39. | 0705 | Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled. | | |
| 40. | 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar | | |
|  |  | edible roots, fresh or chilled. | | |
| 41. | 0707 | Cucumbers and gherkins, fresh or chilled. | | |
| 42. | 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled. | | |
| 43. | 0709 | Other vegetables, fresh or chilled. | | |
| \*@~~[43A~~ | ~~0710~~ | ~~Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, -~~   1. ~~bearing a registered brand name; or~~ 2. ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the~~   ~~ANNEXURE I]~~\*  (@ Amended vide Notification No.42/2017 Dt.14/11/2017)  (**\* Amended vide Notification no.25/2018 Dt. 31/12/2018 w.e.f 01/01/2019**) | | |
| \*[43A | 0710 | |  | | --- | | Vegetables (uncooked or cooked by steaming or boiling in water), frozen | | | |
| 43B | 0711 | |  | | --- | | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption;]\*  (**\* Amended vide Notification no.25/2018 Dt. 31/12/2018 w.e.f 01/01/2019**) | | | |
| 44. | 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not | | |
|  |  | further prepared. | | |
| 45. | 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split [other than put up in unit container and bearing a registered brand name] | | |
| 46. | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and | | |
|  |  | similar roots and tubers with high starch or inulin content, ~~fresh or~~ | | |
|  |  | ~~Chilled~~ @[fresh or chilled, dried] sago pith.  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) | | |
| @[46A | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, -   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]   (@ Amended vide Notification No.42/2017 Dt.14/11/2017) | | |
| 46B | 08 | Dried makhana, whether or not shelled or peeled [other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the   ANNEXURE I]]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) | | |
| 47. | 0801 | Coconuts, fresh or dried, whether or not shelled or peeled | | |
| 48. | 0801 | Brazil nuts, fresh, whether or not shelled or peeled | | |
| 49. | 0802 | Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts | | |
|  |  |  |  |  |
|  |  | (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, | | |
|  |  | Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or | | |
|  |  | not shelled or peeled | | |
| 50. | 0803 | Bananas, including plantains, fresh or dried | | |
| 51. | 0804 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, | | |
|  |  | fresh. | | |
| 52. | 0805 | Citrus fruit, such as Oranges, Mandarins (including tangerines and | | |
|  |  | satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, | | |
|  |  | including pomelos, Lemons (Citrus limon, Citrus limonum) and limes | | |
|  |  | (Citrus aurantifolia, Citrus latifolia), fresh. | | |
| 53. | 0806 | Grapes, fresh | | |
| 54. | 0807 | Melons (including watermelons) and papaws (papayas), fresh. | | |
| 55. | 0808 | Apples, pears and quinces, fresh. | | |
| 56. | 0809 | Apricots, cherries, peaches (including nectarines), plums and sloes, | | |
|  |  | fresh. | | |
| 57. | 0810 | Other fruit such as strawberries, raspberries, blackberries, mulberries | | |
|  |  | and loganberries, black, white or red currants and gooseberries, | | |
|  |  | cranberries, bilberries and other fruits of the genus vaccinium, Kiwi | | |
|  |  | fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), | | |
|  |  | Custard-apple (ata), Bore, Lichi, fresh. | | |
| @@[57A. | 0813 | |  | | --- | | Tamarind dried]  (@@ Inserted vide Notification No. 15/2019, dated 30-09-2019 w.e.f 01-10-2019) | | | |
| 58. | 0814 | Peel of citrus fruit or melons (including watermelons), fresh. | | |
| 59. | 7, 9 or 10 | All goods of seed quality | | |
| 60. | 0901 | Coffee beans, not roasted | | |

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| 61. | 0902 |  | Unprocessed green leaves of tea |
| 62. | 0909 |  | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper |
|  |  |  | berries [of seed quality] |
| 63. | 0910 11 | 10 | Fresh ginger, other than in processed form |
| 64. | 0910 30 | 10 | Fresh turmeric, other than in processed form |
| 65. | 1001 |  | Wheat and meslin ~~other than those put up in unit container and~~ |
|  |  |  | ~~bearing a registered brand name~~  \*\* [other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 66. | 1002 |  | Rye ~~other than those put up in unit container and bearing a registered~~ |
|  |  |  | ~~brand name~~ \*\* [other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 67. | 1003 |  | Barley ~~other than those put up in unit container and bearing a~~ |
|  |  |  | ~~registered brand name~~ \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 68. | 1004 |  | Oats ~~other than those put up in unit container and bearing a registered~~ |
|  |  |  | ~~brand name~~ \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 69. | 1005 |  | Maize (corn) ~~other than those put up in unit container and bearing a~~ |
|  |  |  | ~~registered brand name~~ \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 70. | 1006 |  | Rice ~~other than those put up in unit container and bearing a registered brand name~~ \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
|  |  |  |
| 71. | 1007 |  | Grain sorghum ~~other than those put up in unit container and bearing a~~ |
|  |  |  | ~~registered brand name~~ \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 72. | 1008 |  | Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, |
|  |  |  | Ragi] ~~other than those put up in unit container and bearing a registered~~ |
|  |  |  | ~~brand name~~ \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 73. | 1101 |  | Wheat or meslin flour ~~other than those put up in unit container and~~ |
|  |  |  | ~~bearing a registered brand name~~ \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 74. | 1102 |  | Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye |
|  |  |  | flour, etc.] ~~other than those put up in unit container and bearing a~~ |
|  |  |  | ~~registered brand name~~ \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 75. | 1103 |  | Cereal groats, meal and pellets ~~other than those put up in unit~~ |
|  |  |  | ~~container and bearing a registered brand name~~ \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 76. | 1104 |  | Cereal grains hulled |
| 77. | 1105 |  | ~~Flour, of potatoes~~ @[Flour, powder, flakes, granules or pellets of potatoes]@ ~~other than those put up in unit container and bearing~~ |
|  |  |  | ~~a registered brand name~~ \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (@ Amended vide Notification No.42/2017 Dt.14/11/2017)  (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 78. | 1106 |  | Flour, of the dried leguminous vegetables of heading 0713 (pulses) |
|  |  |  | [other than guar meal 1106 10 10 and guar gum refined split 1106 10 |
|  |  |  | 90], of sago or of roots or tubers of heading 0714 or of the products of |
|  |  |  | Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. ~~other than~~ |
|  |  |  | ~~those put up in unit container and bearing a registered brand name~~  \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| @[78A | 11061010 |  | Guar meal]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) |
| 79. | 12 |  | All goods of seed quality |
| 80. | 1201 |  | Soya beans, whether or not broken, of seed quality. |
| 81. | 1202 |  | Ground-nuts, not roasted or otherwise cooked, whether or not shelled |
|  |  |  | or broken, of seed quality. |
| 82. | 1204 |  | Linseed, whether or not broken, of seed quality. |
| 83. | 1205 |  | Rape or colza seeds, whether or not broken, of seed quality. |
| 84. | 1206 |  | Sunflower seeds, whether or not broken, of seed quality. |

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| 85. | 1207 |  | Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton | | |
|  |  |  | seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Saffower | | |
|  |  |  | (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, | | |
|  |  |  | Mango kernel, Niger seed, Kokam) whether or not broken, of seed | | |
|  |  |  | quality. | | |
| 86. | 1209 |  | Seeds, fruit and spores, of a kind used for sowing. | | |
| 87. | 1210 |  | Hop cones, fresh. | | |
| @[87A | 1210 10 00 |  | Hop cones, neither ground nor powdered nor in the form  of pellets]@  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) | | |
| 88. | 1211 |  | Plants and parts of plants (including seeds and fruits), of a kind used | | |
|  |  |  | primarily in perfumery, in pharmacy or for insecticidal, fungicidal or | | |
|  |  |  | similar purpose, fresh or chilled. | | |
| 89. | 1212 |  | Locust beans, seaweeds and other algae, sugar beet and sugar cane, | | |
|  |  |  | fresh or chilled. | | |
| 90. | 1213 |  | Cereal straw and husks, unprepared, whether or not chopped, ground, | | |
|  |  |  | pressed or in the form of pellets | | |
| 91. | 1214 |  | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, | | |
|  |  |  | sainfoin, forage kale, lupines, vetches and similar forage products, | | |
|  |  |  | whether or not in the form of pellets. | | |
| 92. | 1301 |  | Lac and Shellac | | |
|  |  |  |  |  |  |
| ##[92A | 1401 |  | Sal leaves, siali leaves, sisal leaves, sabai grass]  (## Amended by Nf.No.19/2018 dt 26-07-2018 w.e.f. 27-07-2018) | | |
| 93. | 1404 90 | 40 | Betel leaves | | |
| @[93A | 1404 90 60 |  | coconut shell, unworked]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) | | |
| ##[93B | 1404 90 90 |  | Vegetable materials, for manufacture of jhadoo or broom sticks]  (## Amended by Nf.No.19/2018 dt 26-07-2018 w.e.f. 27-07-2018) | | |
| 94. | 1701 or 1702 | | ~~Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery~~  @[Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) | | |
| 95. | 1904 |  | Puffed rice, commonly known as Muri, flattened or beaten rice, | | |
|  |  |  | commonly known as Chira, parched rice, commonly known as khoi, | | |
|  |  |  | parched paddy or rice coated with sugar or gur, commonly known as | | |
|  |  |  | Murki | | |
| 96. | 1905 |  | Pappad, by whatever name it is known, except when served for | | |
|  |  |  | consumption | | |
| 97. | 1905 |  | Bread (branded or otherwise), except when served for consumption | | |
|  |  |  | and pizza bread |  |  |
| 98. | 2106 |  | Prasadam supplied by religious places like temples, mosques, | | |
|  |  |  | churches, gurudwaras, dargahs, etc. | | |
| 99. | 2201 |  | Water [other than aerated, mineral, purified, distilled, medicinal, ionic, | | |
|  |  |  | battery, de-mineralized and water sold in sealed container] | | |
| 100. | 2201 |  | Non-alcoholic Toddy, Neera including date and palm neera | | |
| 101. | 2202 90 | 90 | Tender coconut water ~~other than put up in unit container and bearing a~~ | | |
|  |  |  | ~~registered brand name~~  \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) | | |
| 102. | ~~\*\*2301, 2302, 2304,~~ | | $ ~~Aquatic feed including shrimp feed and prawn feed, poultry feed &~~ | | |
|  | ~~2305, 2306,~~ | | ~~cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake.~~  [Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]]$ | | |
|  | ~~2308, 2309~~ $[~~2301,2302, 2308, 2309]~~ | | (\*\*substituted by Nf.No.28/2017 dt 22-09-2017)  ($ substituted by Nf.No.7/2018 dt 25-01-2018) | | |
| \*\*102A |  | $~~[2306~~  ~~2302~~] ##[2306] | ~~$[Cotton seed oil cake~~  De-oiled rice bran]  ($ substituted by Nf.No.7/2018 dt 25-01-2018)  ##[Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018]  (\*\*substituted by Nf.No.28/2017 dt 22-09-2017)  (## Amended by Nf.No.19/2018 dt 26-07-2018 w.e.f. 27-07-2018) | | |
| $[102B | 2306 |  | |  | | --- | | Cotton seed oil cake] |   ($ substituted by Nf.No.7/2018 dt 25-01-2018) | | |
| 103. | 2501 |  | ~~Salt, all types~~  @[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]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) | | |
| @[103A | 26 |  | Uranium Ore Concentrate]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017) | | |
| 104. | 2716 00 | 00 | Electrical energy | | |
| 105. | 2835 |  | Dicalcium phosphate (DCP) of animal feed grade conforming to IS | | |
|  |  |  | specification No.5470 : 2002 | | |
|  |  | \*Chapter 28 | Heavy water and nuclear fuels supplied by department of atomic energy to the nuclear power corporation of India limited.  (\* Inserted vide notification no 26/2017 dt 21-09-2017) | | |
| 106. | 3002 |  | Human Blood and its components | | |
| 107. | 3006 |  | All types of contraceptives | | |

|  |  |  |  |
| --- | --- | --- | --- |
| 108. | 3101 |  | All goods and organic manure ~~other than put up in unit containers and~~ |
|  |  |  | ~~bearing a registered brand name~~ \*\*[other than those put up in unit container and,-   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   (\*\*substituted by Nf.No.28/2017 dt 22-09-2017) |
| 109. | 3304 |  | Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta |
| 110. | 3825 |  | Municipal waste, sewage sludge, clinical waste |
| 111. | 3926 |  | Plastic bangles |
| 112. | 4014 |  | Condoms and contraceptives |
| 113. | 4401 |  | Firewood or fuel wood |
| 114. | 4402 |  | Wood charcoal (including shell or nut charcoal), whether or not |
|  |  |  | agglomerated |
| ##[114A | 44 or 68 | | Deities made of stone, marble or wood |
| 114B | 46 | | Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass  Rope]  (## Amended by Nf.No.19/2018 dt 26-07-2018 w.e.f. 27-07-2018) |
| @@[114C | 46 | | |  | | --- | | Plates and cups made up of all kinds of leaves/ flowers/bark] |   (@@ Inserted vide Notification No. 15/2019, dated 30-09-2019 w.e.f 01-10-2019) |
| 115. | 4802 / 4907 | | Judicial, Non-judicial stamp papers, Court fee stamps when sold by the |
|  |  |  | Government Treasuries or Vendors authorized by the Government |
| 116. | 4817 / 4907 | | Postal items, like envelope, Post card etc., sold by Government |
| 117. | 48 / 4907 ##[or 71] | | Rupee notes when sold to the Reserve Bank of India ##[or Government of India]  (## Amended by Nf.No.19/2018 dt 26-07-2018 w.e.f. 27-07-2018) |
| 118. | 4907 |  | Cheques, lose or in book form |
| 119. | 4901 |  | Printed books, including Braille books |
| 120. | 4902 |  | Newspapers, journals and periodicals, whether or not illustrated or |
|  |  |  | containing advertising material |
| 121. | 4903 |  | Children's picture, drawing or colouring books |
| \*[121A | 49040000 |  | |  | | --- | | Music, printed or in manuscript, whether or not bound or illustrated;]  (**\* Amended vide Notification no.25/2018 Dt. 31/12/2018 w.e.f 01/01/2019**) | |
| 122. | 4905 |  | Maps and hydrographic or similar charts of all kinds, including atlases, |
|  |  |  | wall maps, topographical plans and globes, printed |
| #“122A | 4907 |  | Duty Credit Scrips”;  (# Amended vide Notification no 35/2017 Dt.13/10/2017) |
| 123. | 5001 |  | Silkworm laying, cocoon |
| 124. | 5002 |  | Raw silk |
| 125. | 5003 |  | Silk waste |
| 126. | 5101 |  | Wool, not carded or combed |
| 127. | 5102 |  | Fine or coarse animal hair, not carded or combed |
| 128. | 5103 |  | Waste of wool or of fine or coarse animal hair |
| 129. | 52 |  | Gandhi Topi |
| 130. | 52 |  | Khadi yarn |
| \*\*“130A | 50 to 55 |  | Khadi fabric, sold through Khadi and Village  Industries Commission(KVIC) and KVIC certified institutions/outlets”  (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 131. | 5303 |  | Jute fibres, raw or processed but not spun |
| 132. | 5305 |  | Coconut, coir fibre |
| ##[132A | 53 |  | Coir pith compost other than those put up in unit container and, -   1. bearing a registered brand name; or 2. bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand   name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]]  (## Amended by Nf.No.19/2018 dt 26-07-2018 w.e.f. 27-07-2018) |
| 133. | 63 |  | Indian National Flag |
| 134. | 6703 |  | Human hair, dressed, thinned, bleached or otherwise worked |
| 135. | 6912 00 | 40 | Earthen pot and clay lamps |
| \*\*“135A | 69 |  | Idols made of clay”  (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 136. | 7018 |  | Glass bangles (except those made from precious metals) |
| @[136A | $[~~7113~~ 7117] |  | Bangles of lac/ shellac]  (@ Amended vide Notification No.42/2017 Dt.14/11/2017)  ($ substituted by Nf.No.7/2018 dt 25-01-2018) |
| 137. | 8201 |  | Agricultural implements manually operated or animal driven i.e. Hand |
|  |  |  | tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; |
|  |  |  | axes, bill hooks and similar hewing tools; secateurs and pruners of any |
|  |  |  | kind; scythes, sickles, hay knives, hedge shears, timber wedges and |
|  |  |  | other tools of a kind used in agriculture, horticulture or forestry  $[other than ghamella]  ($ inserted by Nf.No.7/2018 dt 25-01-2018) |
| 138. | 8445 |  | ~~\*\*Amber charkha~~ “Charkha for hand spinning of yarns, including amber charkha”  (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) |
| 139. | 8446 |  | Handloom [weaving machinery] |
| 140. | 8802 60 | 00 | Spacecraft (including satellites) and suborbital and spacecraft launch |
|  |  |  | vehicles |
| 141. | 8803 |  | Parts of goods of heading 8801 |

|  |  |  |  |
| --- | --- | --- | --- |
| 142. | 9021 | Hearing aids | |
| 143. | 92 | ~~\*\*Indigenous handmade musical instruments~~  “Indigenous handmade musical instruments as listed in ANNEXURE II”  (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) | |
| 144. | 9603 | ~~\*\*Muddhas made of sarkanda and phool bahari jhadoo~~ “Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles”  (\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017) | |
| 145. | 9609 | Slate pencils and chalk sticks | |
| 146. | 9610 00 00 | Slates | |
| ##[146A | 9619 00 10  or  9619 00 20 | Sanitary towels (pads) or sanitary napkins; tampons]  (## Amended by Nf.No.19/2018 dt 26-07-2018 w.e.f. 27-07-2018) | |
| 147. | 9803 | Passenger baggage | |
| 148. | Any chapter | Puja samagri namely,- | |
|  |  | (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya | |
|  |  |  | (mixture of cowdung, desi ghee, milk and curd); |
|  |  | (ii) | Sacred thread (commonly known as yagnopavit); |
|  |  | (iii) | Wooden khadau; |
|  |  | (iv) | Panchamrit, |
|  |  | (v) | Vibhuti $[~~sold by religious institutions~~] |
|  |  | (vi) | Unbranded honey ~~[proposed GST Nil]~~ |
|  |  | (vii) | Wick for diya. |
|  |  | (viii) Roli | |
|  |  | (ix) | Kalava (Raksha sutra) |
|  |  | (x) | Chandan tika ($ omitted by Nf.No.7/2018 dt 25-01-2018) |
| 149. | - | Supply of lottery by any person other than State Government, Union | |
|  |  | Territory or Local authority subject to the condition that the supply of | |
|  |  | such lottery has suffered appropriate central tax, State tax, Union | |
|  |  | territory tax or integrated tax, as the case may be, when supplied by | |
|  |  | State Government, Union Territory or local authority, as the case may | |
|  |  | be, to the lottery distributor or selling agent appointed by the State | |
|  |  | Government, Union Territory or local authority, as the case may be. | |
|  |  |  | |
| #150 | - | Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants”  (# Amended vide Notification no 35/2017 Dt.13/10/2017) | |
| $[151 | Any chapter | Parts for manufacture of hearing aids]  ($ inserted by Nf.No.7/2018 dt 25-01-2018) | |
| ##[152 | Any Chapter  except 71 | Rakhi (other than those made of goods falling under Chapter 71)]  (## Amended by Nf.No.19/2018 dt 26-07-2018 w.e.f. 27-07-2018) | |
| \*[153 | Any chapter | |  | | --- | | Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause.]  (**\* Amended vide Notification no.25/2018 Dt. 31/12/2018 w.e.f 01/01/2019**) | | |

# Amended vide Notification no 35/2017 Dt.13/10/2017

@ Amended vide Notification No.42/2017 Dt.14/11/2017

$ Amended by Nf.No.7/2018 dt 25-01-2018

## Amended by Nf.No.19/2018 dt 26-07-2018 w.e.f. 27/07/2018

\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017

\* Amended vide Notification no.25/2018 Dt. 31/12/2018 w.e.f 01/01/2019

@@ Amended vide Notification No. 15/2019, dated 30-09-2019 w.e.f 01-10-2019

*Explanation*.- For the purposes of this Schedule,-

1. The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.
2. ~~\*\*[The phrase “registered brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.~~

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

1. The phrase “registered brand name” means,-
   1. a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;
   2. a brand registered as on the 15th May2017 under the Copyright Act, 1957(14 of 1957);
   3. a brand registered as on the 15th May2017 under any law for the time being in force in any other country.”;]

(\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017)

1. “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).

1. 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. The phrase “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.

\*\*[ANNEXURE I

For foregoing an actionable claim or enforceable right on a brand name,-

1. the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional commissioner of Central tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and
2. the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.]

(\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017)

#[Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.]

(# Amended vide Notification no 35/2017 Dt.13/10/2017)

\*\* [ANNEXURE II

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **List of indigenous** | | | **handmade** | **musical instruments** |
| 1. | Bulbul | Tarang | | |
| 2. | Dotar, Dotora, or Dotara | | | |
| 3. | Ektara | | | |
| 4. | Getchu Vadyam 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. | Pulluvan veena - one stringed violin | | | |
| 38. | Ravanahatha | | | |
| 39. | Folk sarangi | | | |
| 40. | Classical sarangi | | | |
| 41. | Sarinda | | | |
| 42. | Tar shehnai | | | |
| 43. | Gethu or Jhallari | | | |
| 44. | Gubguba or Jamuku - Percussion string instrument | | | |
| 45. | Pulluvan kutam | | | |
| 46. | Santoor - Hammered chord box | | | |
| 47. | Pepa | | | |
| 48. | Pungi or Been | | | |
| 49. | Indian Harmonium: Double reed | | | |
| 50. | Kuzhal | | | |
| 51. | Nadaswaram | | | |
| 52. | Shehnai | | | |
| 53. | Sundari | | | |
| 54. | Tangmuri | | | |
| 55. | Alghoza - double flute | | | |
| 56. | Bansuri | | | |
| 57. | Venu (Carnatic flute) Pullanguzhal | | | |
| 58. | Mashak | | | |
| 59. | Titti | | | |
| 60. | Sruti upanga | | | |
| 61. | Gogona | | | |
| 62. | Morsing | | | |
| 63. | Shruti box | | | |
| 64. | Harmonium (hand-pumped) | | | |
| 65. | Ekkalam | | | |
| 66. | Karnal | | | |
| 67. | Ramsinga | | | |
| 68. | Kahal | | | |
| 69. | Nagphani | | | |
| 70. | Turi | | | |
| 71. | Dhad | | | |
| 72. | Damru | | | |
| 73. | Dimadi | | | |
| 74. | Dhol | | | |
| 75. | Dholak | | | |
| 76. | Dholki | | | |
| 77. | Duggi | | | |
| 78. | Ghat singhari or gada singari | | | |
| 79. | Ghumot | | | |
| 80. | Gummeta | | | |
| 81. | Kanjira | | | |
| 82. | Khol | | | |
| 83. | Kinpar and Dhopar (tribal drums) | | | |
| 84. | Maddale | | | |
| 85. | Maram | | | |
| 86. | Mizhavu | | | |
| 87. | Mridangam | | | |
| 88. | Pakhavaj | | | |
| 89. | Pakhavaj jori - Sikh instrument similar to tabla | | | |
| 90. | Panchamukha vadyam | | | |
| 91. | Pung | | | |
| 92. | Shuddha madalam or Maddalam | | | |
| 93. | Tabala / tabl / chameli - goblet drum | | | |
| 94. | Tabla | | | |
| 95. | Tabla tarang - set of tablas | | | |
| 96. | Tamte | | | |
| 97. | Thanthi Panai | | | |
| 98. | Thimila | | | |
| 99. | Tumbak, tumbaknari, tumbaknaer | | | |
| 100. | Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles | | | |
| 101. | Kanjira - small frame drum with one jingle | | | |
| 102. | Kansi - small without jingles | | | |
| 103. | Patayani thappu - medium frame drum played with hands | | | |
| 104. | Chenda | | | |
| 105. | Dollu | | | |
| 106. | Dhak | | | |
| 107. | Dhol | | | |
| 108. | Dholi | | | |
| 109. | Idakka | | | |
| 110. | Thavil | | | |
| 111. | Udukai | | | |
| 112. | Chande | | | |
| 113. | Nagara - pair of kettledrums | | | |
| 114. | Pambai - unit of two cylindrical drums | | | |
| 115. | Parai thappu, 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. | JaltarangChimpta - 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. | Thattukazhi mannai | | | |
| 133. | Kanch tarang, a type of glass harp | | | |
| 134. | Kashtha tarang, a type of xylophone.”] | | | |

(\*\* Amended vide Notification no.28/2017 Dt. 22/09/2017)