

1. HSN Codes (Harmonised System of Nomenclature)*G.O.Ms.No. 398, Revenue (CT-II), Department, dated 31-03-2005.***ANNEXURE-I****FIRST SCHEDULE OF THE AP VALUE ADDED TAX ACT, 2005
EXEMPT GOODS**

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|--|
| 1 | 2 | 3 | 4 |
| 1 | 1 | Agricultural implements manually operated or animal driven Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickless, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry | 8201 |
| 2 | 4 | Betel leaves | 1404.90.40 |
| 3 | 5 | Books and periodicals and journals 1. Printed books, Brochures, leaflets and similar printed whether or not in single sheet 2. Journals and periodicals (atleast 4 times a week) 3. Journals and periodicals (other) | 4901.10.20 4902.10.20 4903 |
| 4 | 7 | Charcoal | 4402 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|-------------------|
| 1 | 2 | 3 | 4 |
| 5 | 9 | Condoms and contraceptives | 4014.10 |
| 6 | 13 | Electrical energy | 2716.00.00 |
| 7 | 15 | Fishnet and Fishnet fabrics | 5608.11.10 |
| 8 | 19 | Garlic and Ginger | |
| | | 1. Garlic | |
| | | (a) Fresh | 0703.20.00 |
| | | (b) Dried | 0712.90.40 |
| | | 2. Ginger | |
| | | (a) Fresh | 0910.10.10 |
| | | (b) Dried unbleached | 0910.10.20 |
| | | (c) Dried bleached | 0910.10.30 |
| 9 | 24 | Meat, Fish, Chicken, prawn, prawn seed and other aquatic products when not; cured or frozen, and eggs, livestock and animal hair | |
| | | 1. Meat of bovine animals, fresh and chilled | 0201 |
| | | 2. Meat of swine, fresh or chilled | |
| | | (a) Carcasses and half-carcasses | 0203.11.00 |
| | | (b) Hams, shoulders and cuts thereof with bone in | 0203.12.00 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|------------|
| 1 | 2 | 3 | 4 |
| | | (c) other | 0203.19.00 |
| | | 3. Meat of sheep or goats, fresh or chilled | |
| | | (a) Carcasses and half-carcasses of lamb, fresh or chilled; | 0204.10.00 |
| | | (b) Other meat of sheep, fresh or chilled | |
| | | (i) Carcasses or half carcasses | 0204.21.00 |
| | | (ii) Other cuts with bone in | 0204.22.00 |
| | | (iii) Boneless | 0204.23.00 |
| | | 4. Meat of horses, asses, mules or hinnies, fresh or chilled | 0205.00.00 |
| | | 5. Edible offal of | |
| | | (a) Bovine animals, fresh or chilled; | 0206.10.00 |
| | | (b) Swine, fresh or chilled; | 0206.30.00 |
| | | (c) Sheep or goats, fresh or chilled; | 0206.80.10 |
| | | (d) Others | 0206.80.90 |
| | | 6. Meat, and edible offal of the poultry of heading 0105 fresh or chilled | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|------------|
| 1 | 2 | 3 | 4 |
| | | (a) Of fowls | |
| | | (i) Not cut in pieces fresh or chilled | 0207.11.00 |
| | | (i) Cuts and offal fresh or chilled | 0207.13.00 |
| | | (b) Of turkeys | |
| | | (i) Not cut in pieces fresh or chilled | 0207.24.00 |
| | | (ii) Cuts and offal fresh or chilled | 0207.26.00 |
| | | (c) Sheep or goats, fresh or chilled | |
| | | (i) Not cut in pieces fresh or chilled | 0207.32.00 |
| | | (ii) Fatty livers, fresh or chilled | 0207.34.00 |
| | | (iii) Others fresh or chilled | 0207.35.00 |
| | | 7. Other meat and edible meat offal fresh or chilled | |
| | | (a) Of rabbits or hares | 0208.10.00 |
| | | (b) Frog's legs | 0208.20.00 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|------------|
| 1 | 2 | 3 | 4 |
| | | (c) Primates | 0208.30.00 |
| | | (d) Whales, dolphins and porpoises; of manatees and dugongs | 0208.40.00 |
| | | (e) Reptiles (including snakes and turtles) | 0208.50.00 |
| | | (f) Other | |
| | | (i) of wild animals | 0208.90.10 |
| | | (ii) Other | 0208.90.90 |
| | | 8. Live fish | |
| | | (a) Ornamental fish | 0301.10.00 |
| | | (b) Trout | 0301.91.00 |
| | | (c) Eels | 0301.92.00 |
| | | (d) Carp | 0301.93.00 |
| | | (e) Other | 0301.99.00 |
| | | 9. Fish, fresh or chilled excluding fish fillets and other fish meat of heading 0304 | 0302 |
| | | 10. Fish fillets and other fish meat (whether or not minced) fresh or chilled | 0304.10.00 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|------------|
| 1 | 2 | 3 | 4 |
| | | 11. Crustaceans, whether in shell or not, live, fresh or chilled | |
| | | (a) Rock lobster and other sea craw fish | 0306.21.00 |
| | | (b) Lobsters | 0306.22.00 |
| | | (c) Shrimps and prawns | 0306.23.90 |
| | | (d) Crabs | 0306.24.00 |
| | | 12. Molluscs whether, in shell or not, live fresh or chilled | |
| | | (a) Oysters | 0307.10.00 |
| | | (b) Scallops, including queen scallops | 0307.21.00 |
| | | (c) Mussels | 0307.31.00 |
| | | (d) Clams, clam meat | 0307.39.10 |
| | | (e) Cuttle fish | 0307.41.10 |
| | | (f) Squid | 0307.41.20 |
| | | (g) Octopus | 0307.51.00 |
| | | (h) Snails other sea snails | 0307.60.00 |
| | | (i) Others | 0307.91.00 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|------------|
| 1 | 2 | 3 | 4 |
| | | 13. Eggs | |
| | | (a) of the species gallus domesticus and ducks for hatching | 0407.00.10 |
| | | (b) Eggs of the species gallus and ducks other than for hatching | 0407.00.20 |
| | | (c) Other | 0407.00.90 |
| | | 14. Live stock | |
| | | (a) Horses, asses, mules and hinnies | 0101 |
| | | (b) Bovine animals | 0102 |
| | | (c) Swine | 0103 |
| | | (d) Sheep and goats | 0104 |
| | | (e) Poultry, that is to say, fowls of the species gallus domesticus, ducks, geese, turkeys and guinea fowls | 0105 |
| | | (f) Other | 0106 |
| | | 15. Animal hair | |
| | | (a) Pigs, hogs or boars bristles and hair badger hair and other brush making | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|-------------|
| 1 | 2 | 3 | 4 |
| | | hair, waste of such bristles or hair | 0502 |
| | | (b) Horse hair and horse hair waste whether or not put up as a layer with or without supporting material | 0503 |
| | | (c) Fine or course animal hair, not carded or combed | 5102 |
| 10 | 26 | Organic manure | 3101 |
| 11 | 28 | Raw wool | 5101 |
| 12 | 29 | Semen including frozen semen | |
| | | 1. Bovine semen | 0511.10.00 |
| | | 2. Frozen semen, other than bovine | 0511.99.91 |
| 13 | 30 | Silk Worm laying, coccon and raw silk | 5001 & 5002 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|----------|
| 1 | 2 | 3 | 4 |
| 1 | 4 | Asphaltic roofing sheets | 6807 |
| 2 | 6 | All types of yarn and sewing thread other than cotton yarn in hank and silk yarn in hank | 5106 |
| | | 1. Yarn of carded wool | 5106 |
| | | 2. Yarn of combed wool | 5107 |
| | | 3. Yarn of fine animal hair (carded or combed) | 5108 |
| | | 4. Yarn of wool or fine animal hair, containing 85% or more by weight wool or of fine animal hair | 5109 |
| | | 5. Yarn of coarse animal hair or horse hair (including gimped horse hair yarn) | 5110 |
| | | 6. Flax yarn | 5306 |
| | | 7. Yarn of jute or of other textile bast fibres of heading No. 5303 | 5307 |
| | | 8. Yarn of other vegetable textile fibres; paper yarn | 5308 |
| | | 9. Yarn (other than sewing thread) of synthetic staple fibres | 5509 |
| | | 10. Yarn (other than sewing thread) of artificial staple fibres | 5510 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|------------|
| 1 | 2 | 3 | 4 |
| | | 11. Yarn (other than sewing thread) of man made staple fibres | 5511 |
| | | 12. Synthetic filament yarn other than sewing thread | 5402 |
| | | 13. Man made filament yarn (other than sewing thread) | 5406 |
| | | 14. Artificial filament yarn other than sewing thread | 5403 |
| | | 15. Textile yarn | 5604 |
| | | 16. Metalised yarn whether or not gimped | 5605 |
| | | 17. Gimped yarn and strip | 5606 |
| 3 | 8 | Arecanut, betel nut and betel nut powder | |
| | | 1. Whole | 0802.90.11 |
| | | 2. Split | 0802.90.12 |
| | | 3. Ground | 0802.90.13 |
| 4 | 10 | Bearing of all kinds | 8482 |
| 5 | 11 | Beedi leaves | 1404.90.10 |
| 6 | 13 | Bicycles, tricycles, cycle rickshaws & parts and accessories thereof | |
| | | 1. Bicycles and other cycles (including delivery tricycles), not motorised | 8712 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|-------------------|
| 1 | 2 | 3 | 4 |
| | | 2. Frames and forks, and parts thereof | 8714.91 |
| | | 3. Wheel rims and spokes | 8714.92 |
| | | 4. Hubs, other than coaster braking hubs and hub brakes, and free wheels sprocket wheels | 8714.93 |
| | | 5. Brakes including coaster braking hubs and hub braking and parts thereof | 8714.94 |
| | | 6. Saddles | 8714.95 |
| | | 7. Pedals and crank - gear, and parts thereof | 8714.96 |
| | | 8. Other | 8714.99 |
| | | 9. New pneumatic tyres of rubber, of a kind used on bicycles | 4011.50 |
| | | 10. Inner tubes of rubber of a kind used on bicycles | 4013.20 |
| | | 11. Inner tubes of rubber of a kind used in tyres of cycle rickshaws and 30 wheeled powered cycle rickshaws | 4013.90.50 |
| 7 | 14 | Bitumen | 2714.90.20 |
| 8 | 16 | Bulk Drugs | |
| | | 1. Ketones and quinones, whether or not with other oxygen function and their | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|---|
| 1 | 2 | 3 | 4 |
| | | halogenated, sulphonated, nitrated or nitrosated derivatives | 2914 |
| | | 2. Oxygen function amino-compounds | 2922 |
| | | 3. Organic derivatives of hydrazine or of hydroxylamine | 2928 |
| | | 4. Other organo-in organic compounds | 2931 |
| | | 5. Hetero cyclic compounds with oxygen heteroatom(s) only | 2932 |
| | | 6. Hetero cyclic compounds with nitrogen heteroatom(s) only | 2933 |
| | | 7. Nucleic acids and their salts, whether or not chemically defined; other hetero cyclic compounds | 2934 |
| | | 8. Sulphonamides | 2935 |
| 9 | 20 | Pesticides, Insecticides, fungicides, herbicides, weedicides and other plant protection equipment and accessories thereof | |
| | | 1. Insecticides, fungicides etc | 3808 (except 3808.10.91, 3808.30.30 & 3808.30.40) |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|------------|
| 1 | 2 | 3 | 4 |
| 10 | 21 | 2. Other appliances - Agricultural or horticultural (including drip/sprinkler irrigation system) Coir and Coir products excluding Coir mattresses | 8424.81.00 |
| | | 1. Coconut Coir | 5305.11 |
| | | 2. Products of Coir | 5609.00.10 |
| 11 | 22 | Cotton waste and Cotton yarn waste | 5202 |
| 12 | 24 | Electrodes including welding electrodes and welding rods | 8311 |
| 13 | 25 | Exercise Note books including Graph books and laboratory note books, office stationery including computer stationery, writing pads and Account Ledgers | 4820 |
| 14 | 26 | Fibres of all types and fibre waste 1. Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garmetted stock) 2. True hemp (cannabis sativa L), raw or processed but not spun; tow and waste of true hemp | 5301 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|----------|
| 1 | 2 | 3 | 4 |
| | | (including yarn waste and garnetted stock) | 5302 |
| | | 3. Sisal and other textile fibres of the genus agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock) | 5304 |
| | | 4. Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) | 5305 |
| | | 5. Flex yarn | 5306 |
| | | 6. Synthetic staple fibres, not carded, combed or otherwise processed for spinning | 5503 |
| | | 7. Artificial staple fibres, not carded, combed or otherwise processed for spinning | 5504 |
| | | 8. Waste (including noils, yarn waste and garnetted stocks) of man-made fibres | 5505 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|-------------|
| 1 | 2 | 3 | 4 |
| | | 9. Synthetic staple fibres, carded combed or otherwise processed for spinning | 5506 |
| | | 10. Artificial staple fibres, carded, combed or otherwise processed for spinning | 5507 |
| | | 11. Glass wool or glass fibre | 7019.90.10 |
| | | 12. Optical fibres, optical fibres bundles and cables | 9001.10 |
| 15 | 28 | Flour, Atta, Maida, Suji, Besan, Rawa | |
| | | 1. Wheat or meslin flour | 1101 |
| | | 2. Cereal flours other than that of wheat or meslin | 1102 |
| | | 3. Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 of the products of Chapter 8 | 1106 |
| 16 | 32 | Herb, bark, dry plant, dry root, commodity known as jari booti and dry flower | 1211 |
| 17 | 33 | Hose pipes | |
| | | 1. Not reinforced or otherwise combined with | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|---------------------|
| 1 | 2 | 3 | 4 |
| | | other materials without fittings | 4009.11 |
| | | 2. Re-inforced or otherwise combined only with metal, without fittings | 4009.21.00 |
| | | 3. Re-inforced or otherwise combined only with textile material without fittings | 4009.31.00 |
| | | 4. Re-inforced or otherwise combined only with other material without fittings | 4009.41.00 |
| 18 | 35 | Rice Bran including de-oiled rice bran | |
| | | 1. De-oiled Rice bran | 2302.20.10 |
| | | 2. Rice bran, raw | 2302.20.20 |
| 19 | 36 | Ice | 2201.90.10 |
| 20 | 37 | Incense Sticks commonly known as, Agarbathi, dhupkathi or dhupati | 3307.41 |
| 21 | 41 | Nawar | 5806.31.20 |
| 22 | 42 | Napa slabs | 6801 |
| 23 | 43 | Ores and minerals | 2601 to 2617 |
| | | 1. Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cemnet | 2521 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|---------------------------|
| 1 | 2 | 3 | 4 |
| 24 | 44 | 2. Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825 | 2522 |
| | | Paper all kind | 4707, 4801 to 4817 |
| | | 1. Toilet paper | 4818.10 |
| | | 2. Hand kerchiefs, cleaning or facial tissues, towels | 4818.20 |
| | | 3. Table cloths and serviettes | 4818.30 |
| 25 | 47 | Printed material | |
| | | 1. Music, printed or in manuscript, whether or not bound or illustrated | 4904 |
| | | 2. Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed | 4905 |
| | | 3. Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand written texts; proto-graphic reproductions on sensitized paper and carbon copies of the foregoing. | 4906 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|-------------|
| 1 | 2 | 3 | 4 |
| | | 4. Printed or illustrated postcards; printed cards being personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | 4909 |
| | | 5. Calendar of any kind, printed, including calendar blocks | 4910 |
| | | 6. Other printed matter, including printed pictures and photographs | 4911 |
| 26 | 48 | Printing ink excluding toner and cartridges | 3215 |
| 27 | 50 | Pulp of bamboo, wood, waste paper and bagasse | |
| | | 1. Mechanical wood pulp | 4701 |
| | | 2. Chemical wood pulp, dissolving grades | 4702 |
| | | 3. Chemical wood pulp, soda or sulphate, other than dissolving grades | 4703 |
| | | 4. Chemical wood pulp, sulphite, other than dissolving grades | 4704 |
| | | 5. Wood pulp obtained by a combination of mechanical and chemical pulping processes | 4705 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|------------|
| 1 | 2 | 3 | 4 |
| 28 | 51 | 6. Pulps of fibres derived from recovered (waste and scrap) paper or paper-board or of other fibrous cellulosic material | 4706 |
| | | 7. Beet pulp, bagasse and other waste | 2302.20.00 |
| | | Rail coaches, engines and wagons | |
| | | 1. Rail locomotives powered from an external source of electricity or by electric accumulators | 8601 |
| | | 2. Other rail locomotives; locomotive tenders | 8602 |
| | | 3. Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604 | 8603 |
| | | 4. 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) | 8604 |
| | | 5. Railway or tramway passenger coaches, not self propelled; luggage vans, post office coaches and other special purpose | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|----------|
| 1 | 2 | 3 | 4 |
| 29 | 52 | railway or tramway coaches, not self propelled (excluding those of heading 8604) | 8605 |
| | | 6. Railway or tramway goods vans and wagons, not self propelled. | 8606 |
| | | Readymade garments | |
| | | 1. Men's or boy's overcoats, carcoats, capes, cloaks, anoraks (including ski jackers) and similar articles, knitted or crocheted, other than those of heading 6103 | 6101 |
| | | 2. Women's or girl's overcoats, carcoats, capes cloaks, anoraks (including ski jackers), and similar articles, knitted or crocheted, other than those of heading 6104 | 6102 |
| | | 3. Men's or boy's suits, ensembles, suit-type jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted | 6103 |
| | | 4. Women's or girl's suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|----------|
| 1 | 2 | 3 | 4 |
| | | brace overalls, breeches and shorts (other than swimwear), knitted or crocheted | 6104 |
| | | 5. Men's or boy's shirts, knitted or crocheted | 6105 |
| | | 6. Women's or girl's blouses, shirts and shirt blouses, knitted or crocheted | 6106 |
| | | 7. Men's or boy's underpants, briefs, night-shirts, pyjamas, bath robes, dressing gown and similar articles, knitted or crocheted | 6107 |
| | | 8. Women's or girl's slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bath robes, dressing gowns and similar articles, knitted or crocheted | 6108 |
| | | 9. T-shirts, singlets and other vests, knitted or crocheted | 6109 |
| | | 10. Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles knitted or crocheted | 6110 |
| | | 11. Babies' garments and clothing accessories, knitted or crocheted | 6111 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|----------|
| 1 | 2 | 3 | 4 |
| | | 12. Track suits, ski-suits and swimwear, knitted or crocheted | 6112 |
| | | 13. Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907 : Having an outer surface impregnated, coated, covered or laminated with rubber or plastic material which completely obscures the underlying fabric | 6113 |
| | | 14. Other garments, knitted or crocheted | 6114 |
| | | 15. Gloves, mittens and mitts, knitted or crocheted | 6116 |
| | | 16. Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories | 6117 |
| | | 17. Men's or boy's overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski jackets), wind jackets and similar articles other than those of heading 6203, not knitted or crocheted | 6201 |
| | | 18. Women's or girl's overcoats, raincoats, carcoats, | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|--|----------|
| 1 | 2 | 3 | 4 |
| | | capas, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles other than those of heading 6204, not knitted or crocheted | 6202 |
| | | 19. Men's or boy's suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted | 6203 |
| | | 20. Women's or girl's suits, ensembles, jackets, blazers dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) not knitted or crocheted | 6204 |
| | | 21. Men's or boy's shirts, not knitted or crocheted | 6205 |
| | | 22. Women's or girl's blouses, shirts and shirt blouses, not knitted or crocheted | 6206 |
| | | 23. Men's or boy's singlets and other vests, under pants, briefs, night shirts, pyjamas, bath robes, dressing gowns and similar articles, not knitted or crocheted | 6207 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|----------|
| 1 | 2 | 3 | 4 |
| | | 24. Women's or girl's singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, not knitted or crocheted | 6208 |
| | | 25. Baby's garments and clothing accessories, not knitted or crocheted | 6209 |
| | | 26. Garments, made up of fabrics of heading 5602, 5603, 5906 or 5907, not knitted or crocheted | 6210 |
| | | 27. Track suits, ski-suits and swimwear, other garments, not knitted or crocheted | 6211 |
| | | 28. Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted | 6212 |
| | | 29. Handkerchiefs | 6213 |
| | | 30. Shawls, scarves, mufflers, mantillas, gamchas, veils and the like, not knitted or crocheted | 6214 |
| | | 31. Ties, bow, bow ties and cravats | 6215 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|-------------------|
| 1 | 2 | 3 | 4 |
| | | 32. Gloves, mettens and metts | 6216 |
| | | 33. Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212 | 6217 |
| 30 | 54 | Safety matches | 3605.00.10 |
| 31 | 55 | Sewing machine and parts and accessories thereof | 8452 |
| 32 | 56 | Ship and other water vessels | |
| | | 1. Cruise ships, excursion boats, ferry boats cargo ships, barges and similar vessels for the transport of persons or goods | 8901 |
| | | 2. Fishing vessels, factory ships and other vessels for processing or preserving fishery products | 8902 |
| | | 3. Yachts and other vessels for pleasure or sports; row boats and canoes | 8903 |
| | | 4. Tugs and pusher craft | 8904 |
| | | 5. Light vessels, fire floats, dredgers, floating cranes and other vessels the navigablity of which is subsidiary to their main function : floating ducks : floating or submersible | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code | |
|---------|-----------------------|---|------------|--|
| 1 | 2 | 3 | 4 | |
| 33 | 59 | drilling or production platforms | 8905 | |
| | | 6. Other vessels, including war ships and life boats other than rowing boats | 8906 | |
| | | 7. Other floating structures (for eg : rafts, tanks, cofferdams, landing stages, bouys and beacons) | 8907 | |
| | | 8. Vessels and other floating structures for breaking up | 8908 | |
| | | Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies | | |
| | | 1. Mate | 0903 | |
| | | 2. Paper of the genus piper, dried or crushed or ground, fruits of the genus capsicum or of the genus pimenta | 0904 | |
| | | (a) Pepper | 0904.11 | |
| | | (b) Dried Chillies | 0904.20.10 | |
| | | (c) Chilly powder | 0904.20.20 | |
| | | 3. Vania | 0905 | |
| | | 4. Cinnamon and cinamon tree flowers | 0906.10 | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|------------|
| 1 | 2 | 3 | 4 |
| | | 5. Cloves (whole fruit, cloves and stems) | 0907 |
| | | 6. Nutmeg, mace and cardamoms | 0908 |
| | | (a) Nutmeg | 0908.10 |
| | | (b) Mace | 0908.20.00 |
| | | (c) Mace | 0908.30 |
| | | 7. Seeds of anies, badian, fennel, coriander, cum-in, caraway at juniper berries | 0909 |
| | | (a) Anise or badian | 0909.10 |
| | | (b) Coriander | 0909.20 |
| | | (c) Cumin | 0909.30 |
| | | (d) Caraway | 0909.40 |
| | | (e) Fennel and juniper berries | 0909.50 |
| | | 8. Ginger, saffron, furmeric (curcuma), thyme, bay leaves, curry and other spices | |
| | | (a) Ginger | |
| | | (i) Powder | 0910.10.40 |
| | | (ii) Other | 0910.10.90 |
| | | (b) Saffron | 0910.20 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|-----------|-----------------------|--|------------|
| 1 | 2 | 3 | 4 |
| | | (c) Turmeric | 0910.30 |
| | | (d) Thyme, bay leaves | 0910.40 |
| | | (e) Curry | 0910.50.00 |
| | | (f) Other spices | 0910.99 |
| | | 34 | 61 |
| | | 1. Wheat Starch | 1108.11 |
| | | 2. Maize (Com) Starch | 1108.12 |
| | | 3. Potato Starch | 1108.13 |
| | | 4. Manioc (cassava) Starch | 1108.14 |
| | | 5. Sago | 1108.19.10 |
| 35 | 63 | Tractors, Threshors, Harvesters and attachments and parts thereof | |
| | | 1. Tractos (other than tractors of heading 8709) | 8701 |
| | | 2. Parts for tractors | 8708.10.10 |
| | | 3. Threshing and harvesting machinery | |
| | | (a) combine harvester-threshers | 8433.51.00 |
| | | (b) other threshing machinery | 8433.52.00 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|-----------|-----------------------|---|-------------|
| 1 | 2 | 3 | 4 |
| | | (c) root or tuber harvesting machinery | 8433.53.00 |
| | | (d) other | 8433.59.00 |
| | | (e) parts | 8433.90.00 |
| 36 | 64 | Transmission Towers | |
| | | 1. Towers whether or not assembled for transmission line | 7308.20.11 |
| | | 2. Other | 7308.20.19 |
| 37 | 65 | Umbrellas | 6601 |
| 38 | 67 | Vegetable Oils - All kinds of Vegetable Oils including solvent Oils and Coconut Oil | 1516 |
| | | 1. Soyabean Oil and its fractions, whether or not refined, but not chemically modified | 1507 |
| | | 2. Ground-nut oil and its fractions, whether or not refined, but not chemically modified | 1508 |
| | | 3. Olive oil and its fractions, whether or not refined, but not chemically modified | 1509 |
| | | 4. Other Oils & their fractions obtained solely from olives, whether or not refined, but not chemically modified, | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|----------|
| 1 | 2 | 3 | 4 |
| | | including blends of these oils or fractions with oils or fractions of heading | 1510 |
| | | 5. Palm oil and its fractions, whether or not refined, but not chemically modified | 1511 |
| | | 6. Sunflower seed, safflower or cotton seed oil and their fractions, thereof, whether or not refined, but not chemically modified | 1512 |
| | | 7. Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified | 1513 |
| | | 8. Rape, colza or mustard oil and its fractions thereof, whether or not refined, but not chemically modified | 1514 |
| | | 9. Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. | 1515 |
| 39 | 68 | Writing instruments | |
| | | 1. Ball point pens; felt tipped and other poroustipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; propelling or | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|--------------------------|
| 1 | 2 | 3 | 4 |
| | | sliding pencils, pen holders pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those heading 9609 | 9608.00 |
| | | 2. Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors chalks | 9609 (except 9609.90.10) |
| 40 | 69 | Coal including Coke in all its forms but excluding char coal | |
| | | 1. Coal; briquettes, ovoids and similar solid fuels manufactured from coal | 2701 |
| | | 2. Coke and semicoke of coal, of lignite or of peat, whether or not agglomerated; retort carbon | 2704 |
| 41 | 73 | Castor (<i>Ricinus communis</i>) | 1207.30.90 |
| 42 | 75 | Copra | 1203 |
| 43 | 77 | Cotton seeds | 1207.20.90 |
| 44 | 78 | Jute, that is to say the fibre extracted from plants belonging to the species <i>corchorus capsularis</i> and <i>corchorus olitorius</i> and the fibre known as Mesta or Bimli extracted from plants of the species <i>hibiscus cannabinus</i> and | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|--------------|
| 1 | 2 | 3 | 4 |
| | | Hibiscus sabdariffavar altissima and the fibre known as sunnhemp extracted from plants of the species Crotalaria Juncea whether baled or otherwise | 5305 |
| 45 | 79 | Cotton, that is to say, all kinds of cotton (indigenous or imported) in all its unmanu-factured State, whether ginned or unginced, baled, pressed or otherwise but not including cotton waste. | 5201 5203 |
| 46 | 80 | Hides and Skins, Tanned or Un-Tanned | 4101 to 4106 |
| 47 | 81 | Crude oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock stand), whatever their composition whether obtained from normal or con-densation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes 1. decantation 2. de-salting 3. dehydration 4. stabilisation in order to normalise the vapour pressure | 2709 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|----------------------------------|
| 1 | 2 | 3 | 4 |
| | | <p>5. elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain the pre-ssure</p> <p>6. the addition of only those hydrocarbons pre-viously recovered by physical methods during the course of the above mentioned process</p> <p>7. any other minor process including additon of pour point depressants or flow improvers which does not change the essential character of the substance</p> | |
| 48 | 82 | All kinds of Pulses and Dhalls | 0713 |
| 49 | 83 | Wheat (<i>Triticum vulgare</i>, <i>T. compactum</i>, <i>T. sphaerococum</i>, <i>T. durum</i>, <i>T. aestivum</i>, <i>L.T. dicocum</i>); | 1001.10.90 and 1001.90.20 |
| 50 | 84 | Paddy (<i>Oryza sativa</i> L) | 1006.10.90 |
| 51 | 85 | Rice (<i>Oryza sativa</i> L) | 1006.20 and 1006.30 |
| 52 | 87 | Oil cakes and Deoiled cakes | |
| | | <p>1. Oil Cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil</p> | 2304 |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|---|
| 1 | 2 | 3 | 4 |
| 53 | 88 | 2. Oil Cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of ground - nut oil | 2305 |
| | | 3. Oil Cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading | 2306 |
| | | Drugs and Medicines whether patent or proprietary, as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), but not including:— | 3001 to 3004 (Except 3002.90.10) |
| | | 1. Medicated goods | |
| | | 2. Products capable of being used as cosmetics and toilet preparations including tooth-paste, tooth powders, cosmetics, toilet articles and soaps; | |
| | | 3. Mosquito repellants in any form | |
| 54 | 90 | All kinds of packing material including Hessian cloth and jute twine but excluding storage tanks made of any materials. | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|------------|
| 1 | 2 | 3 | 4 |
| | | 1. Self adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls | 3919 |
| | | 2. Other plates, sheets, film, foil and strip of plastics non-cellular and not reinforced, laminated, supported or similarly combined with other materials (including HDPE / PP Woven fabric) | 3920 |
| | | 3. Thermocol | 3921.90.10 |
| | | 4. Articles for the conveyance or packing of goods, of plastics; stop-pers, lids, caps and other closures of plastics | 3923 |
| | | 5. Packing cases, boxes, crates, drums and similar packing of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood | 4415 |
| | | 6. Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves | 4416 |
| | | 7. Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|----------|
| 1 | 2 | 3 | 4 |
| | | and other packing containers of paper, paper board whether in assembled or unassembled condition | 4819 |
| | | 8. Paper or paper board labels of all kinds, whether or not printed. | 4821 |
| | | 9. Boobins, spools, cops and similar supports of paper pulp, paper or paper board (whether or not perforated or hardened) | 4822 |
| | | 10. Other paper, paper-board, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or web of cellulose fibres | 4823 |
| | | 11. Sacks and bags of a and used for the packing of goods | 6305 |
| | | 12. 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 | 7010 |
| | | 13. Reservoirs tanks, vats and similar containers for any material (other than compressed or liquified | |

| Sl. No. | Entry No. in Schedule | Description of Goods | HSN Code |
|---------|-----------------------|---|----------|
| 1 | 2 | 3 | 4 |
| | | gas) or iron or steel, a capacity not exceeding 300 lts. whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment | 7309 |
| | | 14. Containers for compressed or liquified gas of iron or steel | 7311 |
| | | 15. 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 | 7607 |
| | | 16. Aluminium casks, drums, cans, boxes and other similar containers for any materials (other than compressed or liquified gas), of a capacity not exceeding 300 lts. whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment | 7612 |
| | | 17. Aluminium containers for compressed or liquified gas | 7613 |
| | | 18. Stopper, 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 | 8309 |