

**3. Scope of Applicability of Certain Items included under Schedule I and Schedule IV of the Act - Revised Notification.**

*G.O.Ms.No. 1615, Revenue (CT-II) Dept., dt. 31-08-2005*

In exercise of the powers conferred by sub-section (2) of section 76 of the Andhra Pradesh Value Added Tax Act, 2005, the Government of Andhra Pradesh in supersession of G.O.Ms.No. 398, Revenue (CT-II) Department, dt. 31-03-2005 and G.O.Ms.No. 490, Revenue (CT-II) Department, dt. 15-04-2005, hereby order that the HSN Codes in respect of thirteen (13) items in Schedule-I and seventy (70) items in Schedule-IV shall be as specified in Annexure-I and Annexure-II respectively appended to this notification.

This notification shall come into force on and from 01-09-2005.

**ANNEXURE - I**

**SCHEDULE - I**

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
1	1	Agricultural implements manually operated or animal driven	8201
2	2	Aids and implements used by handicapped persons	
		1. Orthopaedic or fracture appliances	9021.10
		2. Artificial joints	9021.31
		3. Hearing aids, excluding parts and accessories	9021.40
		4. Other (parts and accessories)	9021.90
		5. Braille typewriters (electric)	8469.20.10
		6. Braille typewriters (non - electric)	8469.30.10

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		7. Wheel chairs for invalid (not mechanically propelled)	8713.10.10
		8. Wheel chairs for invalid	8713.90.10
3	4	Betel leaves	1404.90.40
4	5	Books and periodicals & journals including maps, charts and globes.	
		1. Printed books, Brochures, leaflets and similar printed whether or not in single sheet	4901.10.20
		2. Journals and periodicals (atleast 4 times a week)	4902.10.20
		3. Journals and periodicals (other)	4902.90.20
		4. Children's picture, drawing or colouring books	4903
		5. Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes printed	4905
		6. Globes, round and inflatable	
5	7	Charcoal	4402
6	9	Condoms and contraceptives	
		1. Sheath contraceptives	4014.10

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		2. Chemical contraceptive preparations based on hormones, or other products of heading 2937 or on spermicides	3006.60
7	13	Electrical energy	2716.00.00
8	15	Fishnet and Fishnet fabrics	5608.11.10
9	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
10	28	Raw wool	5101
11	29	Semen including frozen semen	
		1. Bovine semen	0511.10.00
		2. Frozen semen, other than bovine	0511.99.91
12	30	Silk Worm laying, cocoon and raw silk	5001 & 5002

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
13	41	Husk of pulses, paddy, groundnut and wheat bran	2302 (except 2302.10 & 2302.20)

**1. Explanation.**— The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels apply for the interpretation of this notification.

**2. Explanation.**— Where any commodities are described against any heading or, as the case may be, sub-heading and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

**3. Explanation.**— Subject to Explanation 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

**4. Explanation.**— Where the description against any heading or sub-heading is shown as “other”, then the interpretation as provided in Note (2) shall apply.

**ANNEXURE - II**  
**SCHEDULE - IV**

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
1	1	<p>Agricultural implements not operated manually or not driven by animal</p> <ol style="list-style-type: none"> <li>1. Agricultural, horticultural or forestry machinery for soil, preparation or cultivation; lawn or sports-ground roller</li> <li>2. Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading</li> <li>3. Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders</li> <li>4. Root or tuber harvesting machinery</li> </ol>	<p>8432</p> <p>8433 (except 8433.51 &amp; 8433.52)8437</p> <p>8436</p> <p>8433.53</p>
2	3	<p>All kinds of bricks including fly ash bricks, refractory bricks</p> <ol style="list-style-type: none"> <li>1. Bricks (of siliceous fossil meals)</li> </ol>	<p>6901.00.10</p>

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		2. Blocks (of siliceous fossil meals)	6901.00.20
		3. Magnesia carbon bricks, shapes and graphitised alumina	6903.10.10
		4. Building Bricks (Ceramic)	6904.10.00
		5. Cement building blocks and bricks	6810.11.00
		6. Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	6902.00
		7. Bricks and tiles of fly ash	6815.99.10
3	4	Asphaltic roofing sheets	6807
4	5	Earthen tiles other than ceramic and glazed tiles	6905.10.00
5	6	All types of yarn and sewing thread other than cotton yarn in hank and silk yarn in hank	<sup>1</sup> [x x x]
		1. Yarn of carded wool	5106
		2. Yarn of combed wool	5107
		3. Yarn of fine animal hair (carded or combed)	5108

1. Corrected by G.O.Ms.No. 1932, Revenue (CT. II), 18th November, 2005.

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		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
		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

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
6	8	15. Textile yarn	5604
		16. Metalised yarn whether or not gimped	5605
		17. Gimped yarn and strip	5606
		Arecanut, betel nut and betel nut powder	
		1. Whole	0802.90.11
		2. Split	0802.90.12
		3. Ground	0802.90.13
7	10	Bearing of all kinds	8482
8	11	Beedi leaves	1404.90.10
9	12	Transmission rubber belts	
		1. PVC belt conveyor	3926.90.10
		2. Conveyor or transmission belts or, belting of vulcanised rubber	4010
		3. Leather belting for machinery	4204.00.40
		4. 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.	5910



Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
10	13	Bicycles, tricycles, cycle rickshaws & parts and accessories thereof	
		1. Bicycles and other cycles (including delivery tricycles), not motorised	8712
		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

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
11	14	Bitumen	
		1. Asphalt, natural	2714.90.10
		2. Bitumen, natural	2714.90.20
		3. Petroleum bitumen	2713.20.00
		4. Cut backs, bituminous or asphalt	2715.00.10
12	16	Bulk Drugs	
		1. Ketones and quinones, whether or not with other oxygen function and their 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-inorganic compounds	2931
		5. Heterocyclic compounds with oxygen heteroatom(s) only	2932
		6. Heterocyclic compounds with nitrogen heteroatom(s) only	2933

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
13	19	<p>7. Nucleic acids and their salts, whether or not chemically defined; other hetero cyclic compounds</p> <p>8. Sulphonamides</p> <p>Chemical fertilizers, Bio-fertilizers and Bone Meal including Mixtures or Nurient elements such as Iron, Zinc, Copper and biological derivatives such as Enzymes, Co-enzymes and Aucines</p> <p>1. Mineral or chemical fertilisers, nitrogenous</p> <p>2. Mineral or chemical fertilisers, phosphatic</p> <p>3. Mineral or chemical fertilisers, potassic</p> <p>4. Mineral or chemical fertilisers, containing two or three of the fertilising elements nitrogen, phosphorous and potassium, other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 Kgs.</p> <p>5. Gibberellic acid</p> <p>6. Plant growth regulators</p>	<p>2934</p> <p>2935</p> <p>3102</p> <p>3103</p> <p>3104</p> <p>3105</p> <p>3808.30.30</p> <p>3808.30.40</p>

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
14	20	7. Enzymes	3507 (except 3507.90.10)
		8. Bio-fertilizers	3101
15	21	Pesticides, Insecticides, fungicides, herbicides, weedicides and other plant protection equipment and accessories thereof but including drip and sprinkle irrigation systems but excluding mosquito repellants in any form	
		1. Insecticides, fungicides etc	3808 (except 3808.10.91, 3808.30.30 & 3808.30.40)
		2. Other appliances - Agricultural or horticultural (including drip/sprinkler irrigation system)	8424.81.00
16	22	Cotton waste and Cotton yarn waste	5202
		1. Coconut Coir	5305.11
		2. Products of Coir	5609.00.10
17	24	Electrodes including welding electrodes and welding rods	8311
18	25	Exercise Note books including Graph books and laboratory	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
19	26	<p>note books, office stationery including computer stationery, writing pads and Account Ledgers</p> <p>Fibres of all types and fibre waste</p> <ol style="list-style-type: none"> <li>1. Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)</li> <li>2. True hemp (cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)</li> <li>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)</li> <li>4. Coconut, abaca (Manila hemp or Musa textilis 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)</li> </ol>	<p>4820</p> <p>5301</p> <p>5302</p> <p>5304</p> <p>5305</p>

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code	
1	2	3	4	
20	27	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 manmade fibres	5505	
		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	
		Ferrous and non-ferrous metals and alloys and extrusions thereof		
		1. Ferro-alloys	7202	
		2. Ferrous obtained by direct reduction from iron ore and other spongy ferrous pro-		

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		ducts, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94%, in lumps, pellets or similar forms	7203
		3. Semi-finished products of iron or non-alloy steel	7207
		4. Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	7218
		5. Flat-rolled products of stainless steel, of a width of 600 mm or more	7219
		6. Flat-rolled products of stainless steel, of a width of less than 600 mm	7220
		7. Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	7221
		8. Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	7222
		9. Wire of stainless steel	7223
		10. Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	7224

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		11. Flat-rolled products of other alloy steel, of a width of 600 mm or more	7225
		12. Flat-rolled products of other alloy steel, of a width of less than 600 mm	7226
		13. Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	7227
		14. Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	7228
		15. Wire of other alloy steel	7229
		16. Copper matters; cement copper (precipitated copper)	7401
		17. Unrefined copper; copper anodes for electrolytic refining	7402
		18. Refined copper and copper alloys, unwrought	7403
		19. Copper waste and scrap	7404
		20. Master alloys of copper	7405
		21. Copper powders and flakes	7406
		22. Copper bars, rods and profiles	7407



Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		23. Copper wire	7408
		24. Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	7409
		25. Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm	7410
		26. Copper tubes and pipes	7411
		27. Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	7412
		28. Standard wire, cables, plated bands and the like, of copper, not electrically insulated	7413
		29. Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	7501
		30. Unwrought nickel	7502
		31. Nickel waste and scrap	7503
		32. Nickel powders and flakes	7504
		33. Nickel plates, sheets, strip and foil	7506

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		34. Nickel tubes, pipes and tube or pipes fittings (for example, couplings, elbows, sleeves)	7507
		35. Unwrought aluminium	7601
		36. Aluminium waste and scrap	7602
		37. Aluminium powders and flakes	7603
		38. Aluminium bars, rods and profiles	7604
		39. Aluminium wire	7605
		40. Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	7606
		41. Unwrought lead	7801
		42. Lead waste and scrap	7802
		43. Lead bars, rods, profiles and wire	7803
		44. Lead plates, sheets, strip and foil; lead powders and flakes	7804
		45. Unwrought zinc	7901
		46. Zinc waste and scrap	7902
		47. Zinc dust, powders and flakes	7903

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		48. Zinc bars, rods, profiles and wire	7904
		49. Zinc plates, sheets, strip and foil	7905
		50. Unwrought tin	8001
		51. Tin waste and scrap	8002
		52. Tinbars, rods, profiles and wire	8003
		53. Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	8004
		54. Tin 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; tine powders and flakes	8005
		55. Tungsten (wolfram) and articles thereof, including waste and scrap	8101
		56. Molybdenum and articles thereof, including waste and scrap	8102
		57. Tantalum and articles thereof, including waste and scrap	8103
		58. Magnesium and articles thereof, including waste and scrap	8104

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		59. Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap	8105
		60. Bismuth and articles thereof, including waste and scrap	8106
		61. Cadmium and articles thereof, including waste and scrap	8107
		62. Titanium and articles thereof, including waste and scrap	8108
		63. Zirconium and articles thereof, including waste and scrap	8109
		64. Antimony and articles thereof, including waste and scrap	8110
		65. Manganese and articles thereof, including waste and scrap	8111
		66. Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap	8112

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
21	28	Flour, Atta, Maida, Suji, Besan, Rawa, Vermicelli and semiya	
		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
		4. Cereal groats, meal and pellets; and cereal grains otherwise worked	
		(i) Groats of wheat	1103.11.10
		(ii) Meal of wheat	1103.11.20
		(iii) Groats and meal of Maize (corn)	1103.13.00
		(iv) Groats and meal of other cereals	1103.19.00
		(v) Pellets	1103.20.00
		(vi) Rolled or flaked grains of Oats	1104.12.00
		(vii) Rolled or flaked grains of other cereals	1104.19.00

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		(viii) Other worked grains (for example; hulled, pearled, sliced or kibbled)	
		(a) of Oats	1104.22.00
		(b) of Maize (corn)	1104.23.00
		(c) of other cereals	1104.29.00
		(ix) Germ of cereals, whole, rolled, flaked or ground	1104.30.00
		5. Vermicelli and semiya	
22	31	Hand Pumps, parts and fittings thereof	
		1. Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	8413.11
		2. Hand pumps (other)	8413.19.10
		3. Hand pumps, other than those of sub-heading 8413 or 8413.19	8413.20
		4. Hand or foot-operated air pumps	8414.20
		5. Parts of hand pump for handling water	8413.91.40
23	32	Herb, bark, dry plant, dry root, commodity knowns as jari booti and dry flower	1211

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
24	33	Hose pipes and fittings thereof 1. Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	4009
25	35	Rice Bran including de-oiled rice bran 1. De-oiled Rice bran 2. Rice bran, raw	2302.20.10 2302.20.20
26	36	Ice	2201.90.10
27	37	Incense Sticks commonly known as, Agarbathi, dhupkathi or dhupati	3307.41
28	39	IT Products, that is to say 1. Word processing machines and Electronic typewriters (a) Word processing machines (b) Electronic typewriters 2. (i) Electronic calculators (ii) Other electronic calculating machines	8469.11.00 8469.12.00 8470.10.00

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		(a) incorporating a printing device	8470.21.00
		(b) other	8470.29.00
		(c) other calculating machines	8470.30.00
		3. Computer Systems and peripherals, Electronic diaries	
		(a) computer systems, peripherals, and parts	8471
		(b) Electronic diaries	
		4. Parts and Accessories of HSN 84.69, 84.70 & 84.71 for items listed above	
		5. DC Micromotors, Stepper motors of an output not exceeding 37.5 Watts.	
		(a) DC Micromotors of an output not exceeding 37.5 W.	8501.10.11
		(b) Stepper motors of an output not exceeding 37.5 W.	8501.10.12
		6. Parts of HSN 85.01 for items listed above	
		7. Uninterrupted power supply (UPS) and their parts	



Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		8. Permanent magnets and articles intended to become permanent magnets (Ferrates)	8505
		9. Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets & telecommunication apparatus for carries-current line systems or for digital line systems; videophones	8517
		10. Microphones, multi-media speakers, head-phones, Earphones & combined microphone speaker sets & their parts	
		(a) Microphones	8518.10.00
		(b) Multimedia speakers	8518.22.00
		(c) Headphones etc.	8518.30.00
		(d) Parts	8518.90.00
		11. Telephone answering machines	8520.20.00
		12. Parts of Telephone answering machines	
		13. Prepared unrecorded media for sound recording or similar recording of other phenomena, Video	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		and Audio CD's, Cassettes, and DVD's (recorded and unrecorded)	
		(i) Prepared unrecorded media for sound recording or similar recording of other phenomena	8523
		(ii) Records, tapes and other recorded media	
		(a) for reproducing sound only	8524.32
		(b) other	8524.39
		(c) other magnetic tapes of a width not exceeding 4mm	8524.51
		(d) other magnetic tapes of a width exceeding 4mm but not exceeding 6.5 mm	8524.52
		(e) other magnetic tapes of a width exceeding 6.5 mm	8524.53
		14. IT software of any media.	
		(a) Disc for laser reading systems for reproducing phe-	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		nomena other than sound or image	8524.31.11
		(b) Magnetic tapes for reproducing phenomena other than sound or image	8524.40.11
		(c) other software	
		(i) on floppy disc or cartridge tape	8524.91.11
		(ii) on disc or on CDROM	8524.91.12
		(iii) on other media	8524.91.13
		15. Transmission apparatus other than apparatus for radio or T.V. broadcasting, transmission apparatus incorporating reception apparatus, digital still video cameras	
		(a) Transmission apparatus incorporating reception apparatus	8525.2
		(b) Communication jamming equipment	8525.10.40
		(c) Wireless Microphone'	8525.10.50
		(d) Still image video cameras & other	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		video camera recorders; digital cameras	8525.40.00
		16. Radio communication receivers, Radio Pagers	
		(a) Radio pagers	8527.90.11
		(b) Demodulators	8527.90.12
		(c) Other	8527.90.19
		(i) Aerials, antennas and parts	8529.10
		(ii) Parts of HSN 8525 & 8527 listed above	
		17. LCD Panels, LED Panels and parts thereof	
		(a) LCD Panels / LED Panels	8531.20.00
		(b) Parts	8531.90.00
		18. Electrical capacitors, fixed, variable or adjustable (pre-set) and parts thereof	
		(a) Electrical capacitors, fixed, variable	8532
		(b) Parts	8532.90.00

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		19. Electrical resistors (including rheostats & potentiometers), other than heating resistors	8533
		20. Printed Circuits	8534.00.00
		21. Switches, Connectors & Relays for up to 5 amps at voltage not exceeding 250 Volts, Electronic fuses	
		22. DATA / Graphic Display tubes other than TV Picture tubes and parts thereof	
		(a) Colour	8540.40.00
		(b) Black & White or other monochrome	8540.50.00
		23. Diodes, transistors & similar semi-conductor devices; Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals	8541
		24. Electronic Integrated Circuits and Micro-assemblies	8542

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		25. Signal Generators and parts thereof	
		(a) Signal Generators	8543.20
		(b) Parts	8543.90.00
		26. Optical fibre cables	8544.70
		27. Optical fibre and optical fibre bundles, cables	9001.10.00
		28. Liquid Crystal devices, flat panel display devices and parts thereof	
		(a) Liquid Crystal devices, flat panel display devices	9013.80.10
		(b) Parts	9013.90.10
		29. Cathode ray oscilloscopes, spectrum analysers, cross talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Network & Logic analyzer & Signal Analyzer	
		(a) Cathode ray oscilloscopes	9030.20.00
		(b) Spectrum analysers	9030.39.20
		(c) Other instruments & apparatus, specially designed for	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		tele-communications (for example, crosstalk meters, gain measuring equipments, distortion factor meters, psycho-meters)	9030.40.00
29	41	Nawar	5806.31.20
30	42	Napa slabs	6801
31	44	Paper all kinds	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
32	45	Pipes of all varieties including G.I., C.I., PVC, Ductile, RCC & PCC Pipes, their fittings thereof and Cement poles	
		1. Tubes, pipes and hoses and fittings therefor (for example, joints, elbows, flanges), of plastics	3917
		2. Asbestos cement pipes	6811.30.10
		3. Other (50% graphite or other carbon)	6903.10.90
		4. Other (50% of alumina or alumina and silica)	6903.20.90

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		5. Other Pipes	6903.90.90
		6. Ceramic pipes, conduits, guttering and pipe fittings	6906
		7. Tubes, Pipes and hollow profiles of cast iron	7303
		8. Tubes, pipes and hollow profiles seamless of iron (other than cast iron) or steel	7304
		9. 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	7305
		10. Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed) of iron or steel	7306
		11. Tube or pipe fittings (for example, couplings, elbows, sleeves) of iron or steel	7307
		12. Copper tubes and pipes	7411
		13. Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	7412



Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		14. Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	7507
		15. Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	7609
		16. Aluminium tubes and pipes	7608
		17. Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	7805
		18. Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	7906
		19. Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	8006
		20. Cement Pipes (RCC & PCC), Cement Poles	
33	46	Plastic footwear and Hawaii Chappals.  (1) Water proof footwear with outer soles and uppers of plastics, the uppers of which are neither fixed to the sole not assembled by stitching, riveting, nailing,	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		screwing, plugging or similar processes.	
		(a) Footwear incorporating a protective metal toe - cap of rubber	6401.10.10
		(b) Footwear incorporating a protective metal toe - cap - Other	6401.10.90
		(c) Footwear covering the knee-other	6401.91.90
		(d) Footwear covering the ankle but not covering the knee	6401.92.90
		(e) Other	6401.99.90
		2. Other footwear with outer soles and uppers of plastics	
		(a) sports footwear	6402.12.90
		(b) other than sports footwear	6402.19.90
		3. Footwear with upper straps or thongs assembled to the sole by means of plugs (Hawai chappal)	6402.20

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
<sup>1</sup> [34	47	Printed material like Diary, Calendar etc.  1. Music, printed or in manuscript, whether or not bound or illustrated  2. Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.  3. Printed or illustrated postcards; printed cards being personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings  4. Calendar of any kind, printed, including calendar blocks  5. Other printed matter, including printed pictures and photographs	4904           4906       4909   4910   4911]
35	48	Printing ink excluding toner and cartridges	3215

1. Corrected by G.O.Ms.No. 1932, Revenue (CT. II), 18th November, 2005.

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
36	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
		6. Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	4706
		7. Beet pulp, bagasse and other waste	2302.20.00
37	51	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

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
38	53	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, trackliners, 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 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
		Renewable energy devices and spare parts	
		1. Flat Plate solar collectors	
		2. Concentrating and pipe type solar collectors	
		3. Solar cookers of various sizes	
		4. Solar water heaters and systems	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		5. Air/Gas/Fluid heating system	
		6. Solar stills and desall-nation system	
		7. Solar pumps based on solar thermal and solar photo-voltaic conversion	
		8. Solar power generating systems	7615.19.30
		9. Solar crop driers and systems	
		10. Solar ponds and systems	
		11. Solar photovoltaic mod-ules and panels for water pumping lighting and other applications.	9405.50.40
		12. Solar Refrigeration Cold Storages and Air Condition- ing Systems.	
		13. Biogas, Plants, Stoves, appliances and Engines.	
		14. Wind Mills and any spe- cially designed equip- ments which run on wind mills/wind powers	8412.80.30
		15. Any special devices including electric gene- rators and pumps run- ning on win energy.	8502.31.00

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		16. Agricultural and Municipal Waste conversion devicing producing energy. 17. Equipment for utilising ocean waves and thermal energy. 18. Biomass devices 19. Improved wood burning stoves (chulhas) 20. Briquetted and other types of fuel manufactured from agricultural waste. 21. (a) Turbines (b) Generators and (c) Control panel used in Mini/Micro Hydel systems to generate electricity 22. Gasifiers-Mechanical and Electrical 23. Sterling engines operated with agricultural residue / waste 24. Black continuously plated solar elective coating sheets, fins and tubes 25. Electrically operated vehicles including battery powered vehicles of fuel cell powered vehicles	8406

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		26. Biolers fired with bagasse, agricultrual waste or multifue for use in cogeneration plants.	
		27. Turbo attemators, back pressure or condensing extraction type for use in cogeneration plants.	
		28. Solar Photovoltaic cells modules and systems/ devices	8541.40.11
39	54	Safety matches	3605.00.10
40	55	Sewing machine and parts and accessories thereof	8452
41	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	



Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
42	59	and other vessels the navigability of which is subsidiary to their main function : floating ducks : floating or submersible 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		

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		4. Cinnamon and cinamon tree flowers	0906.10
		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, cumin, 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

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
43	60	(b) Saffron	0910.20
		(c) Turmeric	0910.30
		(d) Thyme, bay leaves	0910.40
		(e) Curry	0910.50.00
		(f) Other spices	0910.99
		Sports goods excluding apparels and footwear	
		1. Articles of funfare, table or parlour games including pin tables, billiards, special tables for casino games and automatic bowling alley equipment	9504
		2. Articles and equipment for general physical exercise, gymnastics, athentics, other sports (including table tennis) or outer games, not specified or included elsewhere in this chapter; swimming pools and paddling pools	9506
		3. Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets, and similar nets; decoy "birds" (other than those of the heading 9208 or 9705) and similar hunting or shooting requisites	9507

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
44	61	Starch and Sago 1. Wheat Starch 2. Maize (Com) Starch 3. Potato Starch 4. Manioc (cassava) Starch 5. Sago 6. Flour, meal and powder of dried leguminous vegetables of heading 0713, or sago or of roots or tubers or heading 0714 or of the products of Chapter VIII – (i) of sago (ii) of manioc (cassava)	1108.11 1108.12 1108.13 1108.14 1108.19.10 1106.20.10 1106.20.10
45	63	Tractors and Threshors, Harvesters, Tractor Trailers, Tyres and tubes of Tractors and attachments and parts thereof 1. Tractos (other than tractors of heading 8709) 2. Parts for tractors 3. Threshing and harvesting machinery (a) combine harvester-threshers	8701 8708.10.10 8433.51.00

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		(b) other threshing machinery	8433.52.00
		(c) root or tuber harvesting machinery	8433.53.00
		(d) other	8433.59.00
		(e) parts	8433.90.00
		4. Tractor Trailers	
		5. Tyres and Tubes of Tractors	
46	64	Transmission Towers	
		1. Towers whether or not assembled for transmission line	7308.20.11
		2. Other	7308.20.19
47	65	Umbrellas	6601
48	66	Vanaspathi, Hydrogenated Vegetable Oil	1516
49	67	Vegetable Oils - All kinds of Vegetable Oils including solvent Oils and Coconut Oil	
		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	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		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, 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,	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
50	68	<p>whether or not refined, but not chemically modified.</p> <p>Writing instruments, writing ink. Goemetry boxes, Colour boxes, Pencil Sharpners, and Erasers</p> <ol style="list-style-type: none"> <li>1. Ball point pens; felt tipped and other porous - tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; propelling or sliding pencils, pen holders pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those heading 9609</li> <li>2. Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors chalks</li> <li>3. Fountain pen ink</li> <li>4. Drawing ink</li> <li>5. Erasers</li> <li>6. Geometry and colour boxes</li> </ol>	<p>1515</p> <p>9608.00</p> <p>9609 (except 9609.90.10)</p> <p>3215.90.20</p> <p>3215.90.40</p> <p>4016.92.00</p>
51	69	Coal including Coke in all its forms but excluding char coal	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
52	70	<ol style="list-style-type: none"> <li>1. Coal; briquettes, ovoids and similar solid fuels manufactured from coal</li> <li>2. Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon</li> <li>3. Petroleum Coke               <ol style="list-style-type: none"> <li>(a) Not calcined</li> <li>(b) Calcined</li> </ol> </li> </ol> <p>Iron and steel, that is to say :</p> <ol style="list-style-type: none"> <li>1. Pig Iron, Sponge Iron and cast iron including ingot moulds and bottom plates</li> <li>2. Steel semis, ingots, slabs, blooms and billets of all qualities, shapes and sizes</li> <li>3. Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars;</li> <li>4. Steel bars, rounds, rods, squares, flats, octagons and hexagons; plain and ribbed or twisted, in coil from as well as straight length</li> <li>5. Steel structurals, angles, joints, channels, tees, sheet pillin section, Z sections or any other rolled sections</li> </ol>	<p>2701</p> <p>2704</p> <p>2713.11</p> <p>2713.12</p>



Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		<p>6. Sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated in all qualities, in straight lengths and in coil form as rolled and in revitted condition.</p> <p>7. Plates, both plain and chequered in all qualities</p> <p>8. Discs, rings, forgings and steel castings;</p> <p>9. Tool, alloy and special steels of any of the above categories</p> <p>10. Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings</p> <p>11. Tin-plates, both hot dipped and electrolytic and tin free plates</p> <p>12. Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, rails - heavy and light crane rails; bring plates, crossing sleepers and pressed steel sleepers, rails heavy and light crane rails;</p> <p>13. Wheels, tyres, axies and wheel sets</p>	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		14. Wire rods and wires rolled, drawn, galvanised, aluminised, tinned or coated such as by copper	
		(1) Pig Iron, Spiegeleisen in pigs, blocks or other primary forms	7201
		(2) Granules and powders, of pig iron, spiegeleisen, iron or steel	7205
		(3) Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	7206
		(4) Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated	7208
		(5) Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	7209

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		(6) Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad plated or coated	7210
		(7) Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	7211
		(8) Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	7212
		(9) Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	7213
		(10) Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	7214
		(11) Other bars and rods of iron or non-alloy steel	7215

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		(12) Angles, shapes and sections of iron or non-alloy steel	7216
		(13) Wire of iron or non-alloy steel	7217
		(14) Steel piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and section, of iron or steel	7301
		(15) 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 their crossing pieces, sleepers (cross-ties) fish-plates, chairs, chair wedges, sole plates (base plates) rail clips, bed-plates, ties and other material specialised for jointing or fixing rails	7302
		(16) Tubes, pipes and hollow profiles, of cast iron	7303

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		(17) Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	7304
		(18) Other tubes and pipes (for example, welded, riveted or similar closed) having circular cross-sections, the external diameter of which exceeds 406.4 mm of iron or steel	7305
		(19) Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	7306
		(20) Tubes or pipe fittings (for example, couplings, elbows, sleeves), or iron or steel	7307
		(21) Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs,	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
53	71	<p>roofing frame - works, doors and windows and their frames and thresholds for doors shutters, balustrades, pillars and columns), of iron or steel; plates rods, angles, shapes, sections tubes and the like, prepared for use in structures, of iron or steel</p> <p>Iron and Steel Scrap, that is to say :</p> <ol style="list-style-type: none"> <li>1. Iron scrap, cast-iron scrap, runner scrap and iron skull scrap</li> <li>2. Steel melting scrap in all forms including steel skull, turnings and borings</li> <li>3. Defectives, rejects, cuttings or end pieces of any of the categories of item (i) to (xiv) of entry 70</li> <li>4. Ferrous waste and scrap; remelting scrap ingots of iron and steel</li> </ol>	7308
54	72	<p>Oil Seeds, that is to say</p> <ol style="list-style-type: none"> <li>1. Sesamum or Til (orientale)</li> <li>2. Soyabean (Glycine seja)</li> </ol>	7204

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		3. Rape seed and mustard (a) Toria (Brassica campestris var-toria) (b) Rai (Brassica Juncea) (c) Jamba - Taramira (Eruca satiya) (d) Sarcon - yellow and brown (brassica compestris vara-sarson) (e) Banarasi Rai or True mustard (Brassica nigra)	
		4. Linseed (linum usitatissium)	
		5. Sunflower (Helianthus annus)	
		6. Nigar seed (Guizotia abyssinica)	
		7. Neem, vepa (Azadi rachta indica)	
		8. Mahua, illupai, ippe (Madhuca indica, M. Latifolia), Bassia, Latifolia and Madhuca Longifolia Syn. M. Longifolia)	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		9. Karanja, Pongam, Honga (Pongamia pinnata syn. P. Glabra)	
		10. Kusum (Schleichera Oleosa, syn. S. Trijuga)	
		11. Punna undi (Calophyllum, inophyllum)	
		12. Kokum (Carcinia indica)	
		13. Sal (Shorea robusta);	
		14. Tung (Aleurite Jordi and A. Montana)	
		15. Red Palm (elaeis guinenensis)	
		16. Safflower (corthanus tinctorius)	
		(a) Sesamum or Til	1207.40.90
		(b) Soyabean	1201.00.90
		(c) Rapeseed	1205
		(d) Mustard	1207.50.90
		(e) Linseed	1204.00.90
		(f) Sunflower	1206.00.90
		(g) Nigar seed	1207.99.30
		(h) Kokum	1207.99.40



Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		(i) Redpalm	1207.10.90
		(j) Safflower	1207.60.90
		(k) Other Oil seeds	1207.99.90
55	73	Castor ( <i>Ricinus communis</i> )	1207.30.90
56	75	Copra	1203
57	76	Groundnut or peanut ( <i>hypogea</i> )	
		Groundnut not roasted or otherwise cooked, whether or not shelled or broken	
		1. in shell, other	1202.10.19
		2. other	1202.10.99
		3. shelled whether or not broken	1202.20
58	77	Cotton seeds	1207.20.90
59	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 <i>Hibiscus sabdariffavar altissima</i> and the fibre known as sunnhemp extracted from plants of the species <i>Crotalaria Juncea</i> whether baled or otherwise	<sup>1</sup> [5303]

1. Corrected by G.O.Ms.No. 1932, Revenue (CT. II), 18th November, 2005.

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
60	79	Cotton, that is to say, all kinds of cotton (indigenous or imported) in all its unmanufactured State, whether ginned or unginned, baled, pressed or otherwise but not including cotton waste.	5201 5203
61	80	Hides and Skins, Tanned or Un-Tanned	4101 to 4106
62	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 condensation 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  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 pressure	2709

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		6. the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned process	
		7. any other minor process including additon of pour point depressants or flow improvers which does not change the essential character of the substance	
63	82	All kinds of Pulses and Dhalls	0713
64	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
65	84	Paddy ( <i>Oryza sativa</i> L)	1006.10.90
66	86	P.V.C. Cloth, Waterproof cloth, Tarpaulin and Rexine	
		1. Textile fabrics impregnated with	
		(a) Polyvinyl chloride	5903.10
		(b) polyvrethane	5903.20
		2. Tarpaulins, Awnings	
		(a) of cotton	6306.11
		(b) of synthetic fibre	6306.12

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		3. Jute Tarpaulins (including DW Tarpaulin)	6306.19.10
		4. Tents	
		(a) of cotton	6306.21
		(b) of synthetic fibres	6306.22
		(c) of other textile materials	6306.29
67	87	Oil cakes and Deoiled cakes	
		1. Oil Cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	2304
		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	2304 or 2305, 2306
68	88	Drugs and Medicines whether patent or proprietary, as defined in clauses (i), (ii) and (iii) of section 3 (b) of Drugs and Cosmetics	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		<p>Act, 1940 (Central Act 23 of 1940), including hypodermic syringes, hypodermic needles, catguts, sutures, surgical cotton, dressings, plasters, catheters cannulae, bandages and similar articles but not including</p> <p>(a) Medicated goods</p> <p>(b) Products capable of being used as cosmetics and toilet preparations including Toothpastes, Tooth powders, cosmetics, Toilet articles and soaps.</p> <p>(c) Mosquito Repellants in any form</p> <p>(d) Surgical equipment, medical devices and implants</p> <p>(1) Drugs and Medicines</p> <p>(2) Pro-Vitamins and Vitamins, natural or reproduced by synthesis, derivatives thereof used primarily as Vitamins, and intermixtures of the foregoing, whether or not in any solvent</p>	<p>3001 to 3004 (except 3002.90.10)</p> <p>2936</p>

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		<p>(3) Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis, derivatives and structural analogues thereof including chain modified polypeptides used primarily as hormones</p>	2937
		(4) Anti-biotics	2941
		(5) Other organic compounds	2942
		(6) Diagnostic or laboratory reagents on a backing, pre-pared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials.	3822
		(7) Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with phar-	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		<p>maceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes</p> <p>(8) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure, sterile laminaria and sterile laminaria stents : sterile absorbable surgical or dental haemostatics</p> <p>(9) Blood grouping reagents</p> <p>(10) Opacifying preparations for X-ray examination; diagnostic reagents designed to be administered to the patient</p> <p>(11) Dental cements and other dental fillings; bone reconstruction cements</p> <p>(12) First-aid boxes and kits</p>	<p>3005</p> <p>3006.10</p> <p>3006.20.00</p> <p>3006.30.00</p> <p>3006.40.00</p> <p>3006.50.00</p>

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
69	89	(13) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	3006.70.00
		(14) Oxygen, medicinal grade	2804.40.10
		(15) Syringes, with or without needles	9018.31.00
		(16) Tubular metal needles and needles for sutures	9018.32
		(17) Other	9018.39
		Veterinary medicines and Feed supplements	
		1. Concentrates for compound animal feed	2309.90.20
		2. Vaccine for veterinary medicine	3002.30
		3. Veterinary medicinal preparation, not for human use, not elsewhere specified or included	3004.90.85



Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
70	90	All kinds of packing material including Hessian cloth and jute twine but excluding storage tanks made of any materials.	
		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; stoppers, 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

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		7. Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags 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	

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		glass; stoppers, lids and other closures, of glass	7010
		13. Reservoirs tanks, vats and similar containers for any material (other than compressed or liquified 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

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		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

**1. Explanation.—** The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels apply for the interpretation of this notification.

**2. Explanation.—** Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

**3. Explanation.—** Subject to Explanation 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

**4. Explanation.—** Where the description against any heading or sub-heading is shown as "other", then the interpretation as provided in Note (2) shall apply.

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**4. Scope of applicability of certain items included under Schedule-I and Schedule-IV of the Act-Errata to the Notification issued under G.O.Ms.No. 1615, Revenue, dated 31-08-2005.**

***G.O.Ms. No. 1932, Revenue (CT-II) Department dt. 18-11-2005***

In the circumstances explained by the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad in his Letter No. A III (1)/253/2005, dated 07-11-2005 the Government hereby issue the following errata to the orders issued in G.O.Ms.No. 1615, Revenue, dated 31-08-2005 :—

**ERRATA**

1. In Annexure-II, at Serial No. 5 against Entry No. 6 of Schedule IV the numerical HSN Code "5106" appearing under Col. No. 4 shall be **deleted**.
2. In Annexure-II, at Serial No. 34 the entry item 47 of Schedule IV shall be **substituted** with the following :

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
34	47	Printed material like Diary, Calendar etc.,  1. Music, printed or in manuscript, whether or not bound or illustrated.  2. Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.	  4904          4906

Sl. No.	Entry No. in Schedule	Description of Goods	HSN Code
1	2	3	4
		3. Printed or illustrated post-cards; printed cards being personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	4909
		4. Calendar of any kind, printed including calendar blocks	4910
		5. Other printed matter, including printed pictures and photographs.	4911

3. In **Annexure-II**, at **Serial No. 59**, against the **Entry No. 78**, of **Schedule IV** the numerical of HSN Code appearing as "5305" under Col. 4 shall be read as **5303**.

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