

**NOTIFICATION NO. 1/2017-CENTRAL TAX (RATE), DATED 28-6-2017  
[UPDATED]**

*[As Amended by Notification No.18/2017-Central Tax (Rate), dated 30-6-2017, Corrigendum Gsr 761(E), dated 30-6-2017, Corrigendum Gsr 867(E), dated 12-7-2017, Corrigendum Gsr 958(E), dated 27-7-2017, Notification Nos. 19/2017-Central Tax (Rate), dated 18-8-2017, 27/2017-Central Tax (Rate), dated 22-9-2017, 34/2017-Central Tax (Rate), dated 13-10-2017, 41/2017- Central Tax (Rate), dated 14-11-2017, 6/2018-Central Tax (Rate), dated 25-1-2018, 18/2018-Central Tax (Rate), dated 26-7-2018, 24/2018-Central Tax (Rate), dated 31-12-2018, 8/2019-Central Tax (Rate), dated 29-3-2019, 12/2019-Central Tax (Rate), dated 31-7-2019, 14/2019-Central Tax (Rate), dated 30-9-2019, 27/2019-Central Tax (Rate), dated 30-12-2019, 1/2020-Central Tax (Rate), dated 21-2-2020, 3/2020-Central Tax (Rate), dated 25-3-2020, 1/2021-Central Tax (Rate), dated 2-6-2021, 8/2021-Central Tax (Rate), dated 30-9-2021, 13/2021-Central Tax (Rate), dated 27-10-2021, 18/2021-Central Tax (Rate), dated 28-12-2021, 21/2021-Central Tax (Rate), dated 31-12-2021, 1/2022-Central Tax (Rate), dated 31-3-2022, 6/2022- Central Tax (Rate), dated 13-7-2022, 12/2022-Central Tax (Rate), dated 30-12-2022, 3/2023-Central Tax (Rate), dated 28-2-2023, 9/2023-Central Tax (Rate), dated 26-7-2023, Notification No. 11/2023 - Central Tax, dated 29-9-2023, Notification No. 17/2023-Central Tax (Rate), dated 19-10-2023, Notification No. 1/2024-Central Tax (Rate), dated 3-1-2024, Notification No. 2/2024-Central Tax (Rate), Dated 12-7-2024, Notification No. 5/2024-Central Tax (Rate), Dated 08-10-2024 and Notification No. 01/2025-Central Tax (Rate), Dated 16-01-2025]*

In exercise of the powers conferred by sub-section (1) of section 9 <sup>1</sup>[and sub-section (5) of section 15] of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the central tax of—

- (i) 2.5 per cent in respect of goods specified in Schedule I,
- (ii) 6 per cent in respect of goods specified in Schedule II,
- (iii) 9 per cent in respect of goods specified in Schedule III,
- (iv) 14 per cent in respect of goods specified in Schedule IV,
- (v) 1.5 per cent in respect of goods specified in Schedule V, <sup>2</sup>[\*\*\*]
- (vi) 0.125 per cent in respect of goods specified in Schedule VI <sup>3</sup>[, and]
- <sup>4</sup>[(vii) 0.75 per cent in respect of goods specified in Schedule VII]

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

<sup>1</sup> Inserted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

<sup>2</sup> Word "and" omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>3</sup> Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>4</sup> Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

**SCHEDULE I - 2.5%**

Sl. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
<sup>5</sup> [1.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] <sup>6</sup> [ <i>pre-packaged and labelled</i> ]]
<sup>7</sup> [2.	<sup>8</sup> [0303, 0304, 0305, 0306, 0307, 0308, 0309]	All goods [other than fresh or chilled] <sup>9</sup> [ <i>pre-packaged and labelled</i> ]]
3.	<sup>10</sup> [***]	
4.	<sup>11</sup> [***]	
5.	<sup>12</sup> [***]	
6.	<sup>13</sup> [***]	

5 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

1.	0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304
----	------	--

6 Substituted for the portion beginning with the words "and put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion read as under :

"and put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE"

7 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

2.	0304	Fish fillets and other fish meat (whether or not minced), frozen
----	------	--

8 Substituted for "0303, 0304, 0305, 0306, 0307, 0308" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

9 Substituted for the portion beginning with the words "and put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion read as under : "and put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE"

10 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

3.	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption
----	------	--

11 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

4.	0306	Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption
----	------	---

12 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

5.	0307	Molluscs, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption
----	------	---

13 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

7.	0401	Ultra-High Temperature (UHT) milk
8.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]
9.	0403	<sup>14</sup> [Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa]
<sup>15</sup> [9A.	0403	Curd, Lassi, Butter milk, pre-packaged and labelled]
10.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
11.	0406	Chena or paneer <sup>16</sup> [, pre-packaged and labelled]
12.	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.
13.	0409	Honey natural <sup>17</sup> [, pre-packaged and labelled]
14.	0410	<sup>18</sup> [Insects and other edible products of animal origin, not elsewhere specified or included]
15.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.

6.	0308	Aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption
----	------	---

14 Substituted for "Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

15 Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

16 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

17 Substituted for the portion beginning with the words "and put up in" and ending with the words "as in the ANNEXURE" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion read as under : "and put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE"

18 Substituted for "Animal, edible products of animal origin, not elsewhere specified or included" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

16.	0504	<sup>19</sup> [All goods [other than fresh or chilled] <sup>20</sup> [, <i>pre-packaged and labelled</i> ]]
17.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
18.	0507 [Except 050790]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.
19.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
20.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
21.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.
22.	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
23.	<sup>21</sup> [***]	
24.	<sup>22</sup> [***]	

19 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. before it was read as, "Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked."

20 Substituted for the portion beginning with the words "and put up in" and ending with the words "as in the ANNEXURE" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion read as under : "and put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE"

21 Omitted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its omission, Sl. No. 23, as amended by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under :

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

22 Omitted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its omission, Sl. No. 24 read as under :

"24.	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption"
------	------	--

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

25.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split <sup>23</sup> [, <i>pre-packaged and labelled</i> ]
26.	0714	<sup>24</sup> [Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, <sup>25</sup> [ <i>pre-packaged and labelled</i> ]
27.	0801	<sup>26</sup> [Cashew nuts, whether or not shelled or peeled, desiccated coconuts]
28.	0802	Areca nuts, dried whether or not shelled or peeled
29.	<sup>27</sup> [0802, 0813]	Chestnuts (singhada), dried whether or not shelled or peeled
<sup>28</sup> [29A.	0802	Walnuts, whether or not shelled]
30.	08	Makhana, dried whether or not shelled or peeled <sup>29</sup> [, <i>pre-packaged and labelled</i> ]
<sup>30</sup> [30A.	0804	Mangoes sliced, dried]
31.	0806	Grapes, dried, and raisins

23 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017- Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

24 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the form of pellets"

25 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE"

26 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Cashew nuts, whether or not shelled or peeled".

27 Substituted for "0802" by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

28 Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

29 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under : ", put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE"

30 Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

32.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
33.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
33A.	<sup>31</sup> [***]	
34.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
35.	0901	<sup>32</sup> [Coffee roasted, whether or not decaffeinated]; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]
36.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
37.	0903	Mate
38.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
39.	0905	Vanilla
40.	0906	Cinnamon and cinnamon-tree flowers
41.	0907	Cloves (whole fruit, cloves and stems)
42.	0908	Nutmeg, mace and cardamoms
43.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]
44.	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices
45.	10	All goods i.e. cereals, <sup>33</sup> [, pre-packaged and labelled]

31 Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, Sl. No. 33A, as inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under :

"33A.	0813	Tamarind, dried"
-------	------	------------------

32 Substituted for "Coffee, whether or not roasted or decaffeinated" by Corrigendum GSR 867(E), dated 12-7-2017.

33 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

46.	1001	Wheat and meslin <sup>34</sup> [, <i>pre-packaged and labelled</i> ]
47.	1002	Rye <sup>35</sup> [, <i>pre-packaged and labelled</i> ]
48.	1003	Barley <sup>36</sup> [, <i>pre-packaged and labelled</i> ]
49.	1004	Oats <sup>37</sup> [, <i>pre-packaged and labelled</i> ]
50.	1005	Maize (corn) <sup>38</sup> [, <i>pre-packaged and labelled</i> ]
51.	1006	Rice <sup>39</sup> [, <i>pre-packaged and labelled</i> ]

34 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

35 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

36 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

37 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

38 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

39 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

52.	1007	Grain sorghum <sup>40</sup> [, <i>pre-packaged and labelled</i> ]
53.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi <sup>41</sup> [, <i>pre-packaged and labelled</i> ]
54.	1101	Wheat or meslin flour <sup>42</sup> [, <i>pre-packaged and labelled</i> ]
55.	1102	Cereal flours other than of wheat or meslin <i>i.e.</i> maize (corn) flour, Rye flour, etc. <sup>43</sup> [, <i>pre-packaged and labelled</i> ]
56.	1103	Cereal groats, meal and pellets, including suji and dalia <sup>44</sup> [, <i>pre-packaged and labelled</i> ]

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

40 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

41 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

42 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

43 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

44 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"



**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

57.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]
58.	1105	Meal, powder, <sup>45</sup> [Flour,] flakes, granules and pellets of potatoes <sup>46</sup> [, <i>pre-packaged and labelled</i> ]
59.	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split <sup>47</sup> [0713]], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 <sup>48</sup> [, <i>pre-packaged and labelled</i> ]
60.	<sup>49</sup> [***]	
61.	<sup>50</sup> [0713]	Guar gum refined split
62.	1109 00 00	Wheat gluten, whether or not dried
63.	12	All goods other than of seed quality
64.	1201	Soya beans, whether or not broken other than of seed quality.
65.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality
66.	1203	Copra <sup>51</sup> [***]
67.	1204	Linseed, whether or not broken-other than of seed quality
68.	1205	Rape or colza seeds, whether or not broken other than of seed quality

45 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

46 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

47 Substituted for "1106 10 90" by Corrigendum GSR 958(E), dated 27-7-2017.

48 Substituted for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under : "put up in unit container and,—

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]"

49 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

60.	1106 10 10	Guar meal
-----	------------	-----------

50 Substituted for "1106 10 90" by Corrigendum GSR 958(E), dated 27-7-2017.

51 Words "other than of seed quality" omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

69.	1206	Sunflower seeds, whether or not broken other than of seed quality
70.	1207	Other oil seeds and oleaginous fruits ( <i>i.e.</i> Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower ( <i>Carthamustinctorius</i> ) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
71.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard
<sup>52</sup> [71A.	1209	<i>Tamarind seeds meant for any use other than sowing]</i>
<sup>53</sup> [72.	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin]
73.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered
74.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichoriumintybus</i> ) of a kind used primarily for human consumption, not elsewhere specified or included
75.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]
76.	1301	Compounded asafoetida commonly known as heeng
<sup>54</sup> [76A.	13	Tamarind kernel powder]
77.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
<sup>55</sup> [78.	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves ( <i>tendu</i> ), betel leaves, Indian katha, coconut shell, unworked]]

52 Inserted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

53 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

72.	1210	<i>Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin</i>
-----	------	---

54 Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

55 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

78.	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	<i>Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (<i>tendu</i>), betel leaves, Indian katha]</i>
-----	--	---

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

<sup>56</sup> [78A.	1404 or 3305	Mehendi paste in cones]
79.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
80.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
81.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified
82.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
83.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified
84.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
85.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
86.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
87.	1515	<sup>57</sup> [ <i>Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified</i> ]
88.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
89.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
90.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
91.	1701	Beet sugar, cane sugar <sup>58</sup> [***]

<sup>56</sup> Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>57</sup> Substituted for "Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>58</sup> Words ", khandsari sugar" omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>59</sup> [91A.	1701 or 1702	<sup>60</sup> [Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled]]
92.	<sup>61</sup> [1702 or 1704]	<sup>62</sup> [Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa]
<sup>63</sup> [92A.	1703	<i>Molasses</i> ]
93.	1801	Cocoa beans whole or broken, raw or roasted
94.	1802	Cocoa shells, husks, skins and other cocoa waste
95.	1803	Cocoa paste whether or not de-fatted
96.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares
<sup>64</sup> [96A.	1901	<i>Food preparation of millet flour; in powder form, containing at least 70% millets by weight, pre-packaged and labelled]</i>
97.	1902	Seviyan (vermicelli)
98.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms, (sabudana)
<sup>65</sup> [98A.	1904	<i>Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled]</i>
<sup>66</sup> [98B	1904	<i>Fortified Rice Kernel (FRK)]</i>
99.	1905	Pizza bread
<sup>67</sup> [99A.	1905 or 2106	Khakhra, plain chapatti or roti]
<sup>68</sup> [99B.	1905	<i>Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion]</i>
100.	1905 40 00	Rusks, toasted bread and similar toasted products

59 Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

60 Substituted for "Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled" by Notification No. 3/2023-Central Tax (Rate), dated 28-2-2023, w.e.f. 1-3-2023.

61 Substituted for "1702" by Corrigendum GSR 958(E), dated 27-7-2017.

62 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, the quoted words were amended by Corrigendum GSR 958(E), dated 27-7-2017.

63 Inserted by Notification No. 17/2023-Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

64 Inserted by Notification No. 17/2023-Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

65 Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

66 Inserted by Notification No. 01/2025-Central Tax (Rate), dated 16-01-2025, w.e.f. 16-01-2025

67 Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

68 Inserted by Notification No. 9/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

<sup>69</sup> [100A.	2106	Roasted Gram <sup>70</sup> [, idli/dosa batter, chutney powder]]
101.	2106 90	Sweetmeats
<sup>71</sup> [101A.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form <sup>72</sup> [, <i>other than those pre-packaged and labelled</i> ]
102.	2201 90 10	Ice and snow
<sup>73</sup> [102A.	2207	<sup>74</sup> [ <i>Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)</i> ]]
103.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
<sup>75</sup> [103A.	2302	<sup>76</sup> [ <i>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]</i> ]]
<sup>77</sup> [103B.	2302	Rice bran (other than de-oiled rice bran)]
104.	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
105.	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil <sup>78</sup> [***]

<sup>69</sup> Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>70</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>71</sup> Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

<sup>72</sup> Substituted for the portion beginning with the words "other than those put up in" and ending with the words "as in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion read as under: ", other than those put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]"

<sup>73</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

<sup>74</sup> Substituted for "Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)" by Notification No. 12/2022-Central Tax (Rate), dated 30-12-2022, w.e.f. 1-1-2023.

<sup>75</sup> Inserted by Corrigendum GSR 867(E), dated 12-7-2017.

<sup>76</sup> Substituted for "Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake" by Notification No. 12/2022-Central Tax (Rate), dated 30-12-2022, w.e.f. 1-1-2023.

<sup>77</sup> Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>78</sup> Omitted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, before it was read as, ""[other

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

106.	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil <sup>79</sup> [***]
107.	2306	<sup>80</sup> <i>[Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake]</i>
108.	2307	Wine lees; argol
<sup>81</sup> [108A.	2309	<i>Fish soluble paste]</i>
109.	2401	Tobacco leaves
110.	2502	Unroasted iron pyrites
<sup>82</sup> [111.	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur]
112.	2504	Natural graphite
113.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26
114.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
115.	2507	Kaolin and other kaolinic clays, whether or not calcined
116.	2508	Other clays (not including expanded clays of heading 6806), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths
117.	2509	Chalk
118.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk
119.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816

than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]”.

79 Omitted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]”.

80 Substituted for "Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 [other than cotton seed oil cake]" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022. Earlier, the italicised words were substituted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

81 Inserted by Notification No. 9/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

82 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

111.	2503 [except 2503 00 10]	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur [other than sulphur recovered as byproduct in refining of crude oil]
------	--------------------------	--

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

120.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.
121.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated
122.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) Shape
123.	<sup>83</sup> [2515 (Except 2515 12 10, 2515 12 20, 2515 12 90) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready to use]
<sup>84</sup> [123A.	2515 11 00	Marble and travertine, crude or roughly trimmed]
124.	2516 [Except 2516 11 00, 251612 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
125.	2516 11 00	Granite crude or roughly trimmed
126.	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules cheeping and powder of stones heading 2515 or 2516 whether or not heat-treated.
127.	2518	<sup>85</sup> [ <i>Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered</i> ]
128.	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure
129.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders

<sup>83</sup> Substituted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

"2515 [Except 2515 12 10, 2515 12 20, 2515 12 90]	Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]"
---	--

<sup>84</sup> Inserted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

<sup>85</sup> Substituted for "*Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix 2518 10 dolomite, Not calcined or sintered*" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

130.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
131.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825
132.	2524	Asbestos
133.	2525	Mica, including splitting; mica waste.
134.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
135.	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3B03 <sup>86</sup> [(calculated on dry weight)]
136.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.
137.	2530	Mineral substances not elsewhere specified or included.
138.	<sup>87</sup> [***]	
139.	<sup>88</sup> [***]	
140.	<sup>89</sup> [***]	
141.	<sup>90</sup> [***]	
142.	<sup>91</sup> [***]	
143.	<sup>92</sup> [***]	

86 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

87 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 138 read as under :

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

88 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 139 read as under :

139.	2601	Iron ores and concentrates, including roasted iron pyrites
------	------	--

89 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 140 read as under :

140.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
------	------	--

90 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 141 read as under :

141.	2603	Copper ores and concentrates
------	------	------------------------------

91 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 142 read as under :

142.	2604	Nickel ores and concentrates
------	------	------------------------------

92 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 143 read as under :

143.	2605	Cobalt ores and concentrates
------	------	------------------------------



**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

144.	<sup>93</sup> [***]	
145.	<sup>94</sup> [***]	
146.	<sup>95</sup> [***]	
147.	<sup>96</sup> [***]	
148.	<sup>97</sup> [***]	
149.	2611	Tungsten ores and concentrates
150.	2612	Uranium or thorium ores and concentrates
151.	2613	Molybdenum ores and concentrates
152.	2614	Titanium ores and concentrates
153.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates
154.	2616	Precious metal ores and concentrates
155.	2617	Other ores and concentrates
156.	2618	Granulated slag (slag sand) from the manufacture of iron or steel
<sup>98</sup> [156A.	2621	Fly Ash]
<sup>99</sup> [156B.	2619	Linz-Donawitz (LD) Slag]
157.	27	Bio-gas
158.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
159.	2702	Lignite, whether or not agglomerated, excluding jet
160.	2703	Peat (including peat litter), whether or not agglomerated

93 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 144 read as under :

144.	2606	Aluminium ores and concentrates
------	------	---------------------------------

94 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 145 read as under :

145.	2607	Lead ores and concentrates
------	------	----------------------------

95 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 146 read as under :

146.	2608	Zinc ores and concentrates
------	------	----------------------------

96 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 147 read as under :

147.	2609	Tin ores and concentrates
------	------	---------------------------

97 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 148 read as under :

148.	2610	Chromium ores and concentrates"
------	------	---------------------------------

98 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

99 Inserted by Notification No. 9/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

161.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
162.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
163.	<sup>100</sup> [***]	
164.	2710	<sup>101</sup> [(a)Kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST <sup>102</sup> [iii. Marine Fuel 0.5% (FO)]
165.	<sup>103</sup> [2711 12 00, 2711 13 00, 2711 19 10]	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply <sup>104</sup> [***] to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited
<sup>105</sup> [165A.	<sup>106</sup> [2711 12 00, 2711 13 00, 2711 19 10]	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers]
166.	28	Thorium oxalate
167.	28	Enriched KBF <sub>4</sub> (enriched potassium fluoborate)
168.	28	Enriched elemental boron
169.	28	Nuclear fuel
170.	2805 11	Nuclear grade sodium
<sup>107</sup> [170A.	2809	Fertilizer grade phosphoric acid]
171.	2845	Heavy water and other nuclear fuels
172.	2853	Compressed air
173.	30	Insulin

<sup>100</sup> Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 163 read as under :

"163.	2706	Tar distilled from coal, from lignite or from peat"
-------	------	---

<sup>101</sup> Substituted vide notification no. 34/2017 dated 13-10-2017, before it was read as, "Kerosene PDS".

<sup>102</sup> Inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

<sup>103</sup> Substituted for "2711 12 00, 2711 13 00, 2711 19 00" by Notification No. 1/2024-Central Tax (Rate), dated 3-1-2024, w.e.f. 4-1-2024. Earlier, entry in column (2) was corrected by Corrigendum GSR 867(E), dated 12-7-2017.

<sup>104</sup> Words "to household domestic consumers or" omitted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>105</sup> Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>106</sup> Substituted for "2711 12 00, 2711 13 00, 2711 19 10" by Notification No. 1/2024-Central Tax (Rate), dated 3-1-2024, w.e.f. 4-1-2024.

<sup>107</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

174.	3002, 3006	Animal or Human Blood Vaccines
175.	30	Diagnostic kits for detection of all types of hepatitis
176.	30	Desferrioxamine injection or deferiprone
177.	30	Cyclosporin
178.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name
179.	30	Oral re-hydration salts
180.	30 <sup>108</sup> [or any Chapter]	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule
181.	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule
<sup>109</sup> [181A.	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia]
<sup>110</sup> [181B.	3006	<i>Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes]</i>
182.	3101	All goods <i>i.e.</i> animal or vegetable fertilisers or organic fertilisers <sup>111</sup> , <i>pre-packaged and labelled</i>
<sup>112</sup> [182A.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
182B.	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C.	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
182D.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers]

<sup>108</sup> Inserted by Corrigendum GSR 761(E), dated 30-6-2017.

<sup>109</sup> Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

<sup>110</sup> Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>111</sup> Substituted for "put up in unit containers and bearing a brand name" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>112</sup> Inserted by Notification No. 18/2017-Central Tax (Rate), dated 30-6-2017, w.e.f. 1-7-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

183.	32	Wattle extract, quebracho extract, chestnut extract
184.	3202	Enzymatic preparations for pre-tanning
185.	3307 41 00	<sup>113</sup> [Agarbatti, lobhan, dhoop batti, dhoop, sambhrani]
186.	3402	Sulphonated castor oil, fish oil or sperm oil
<sup>114</sup> [186A.	3816	<i>Dolomite ramming mix</i>
186B.	3826	<i>Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel]</i>
187.	<sup>115</sup> [***]	
187A.	<sup>116</sup> [***]	
188.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
<sup>117</sup> [188A.	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)]
<sup>118</sup> [189.	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft]
190.	4011,4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws
191.	4016	Erasers
<sup>119</sup> [191A.	4017	Waste or scrap of hard rubber]

113 Substituted for "Agarbatti, lobhan" by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017. Earlier, the quoted words were amended by Corrigendum GSR 958(E), dated 27-7-2017.

114 Sl. Nos. 186A and 186B substituted for Sl. No. 186A by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022. Prior to its substitution, Sl. No. 186A, as inserted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021, read as under:

"186A.	3826	<i>Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel"</i>
--------	------	--

115 Omitted by Notification No. 3/2020-Central Tax (Rate), dated 25-3-2020, w.e.f. 1-4-2020. Prior to its substitution, Sl. No. 187 read as under :

"187.	3605 00 10	Handmade safety matches Explanation.—For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely:— (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging"
-------	------------	--

116 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its omission, Sl. No. 187A, as inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, read as under :

"187A.	3915	<i>Waste, parings or scrap, of plastics"</i>
--------	------	--

117 Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

118 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

"189.	4016	<i>Toy balloons made of natural rubber latex</i>
-------	------	--

119 Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, before it was read as, "Kerosene PDS".

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

192.	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
193.	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split
194.	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
195.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
196.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
197.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
197A. to 197E	<sup>120</sup> [***]	
198.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
<sup>121</sup> [198A.	4501	Natural cork, raw or simply prepared]
<sup>122</sup> [ <sup>123</sup> [198AA.]	4601, 4602	<sup>124</sup> [Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork]]

<sup>120</sup> Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to their omission, Sl. Nos. 197A to 197E, as inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under:

"197A.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
197B.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
197C.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
197D.	4114	Chamois (including combination chamois) leather ; patent leather and patent laminated leather; metallised leather
197E.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather; not suitable for the manufacture of leather articles; leather dust, powder and flour"

<sup>121</sup> Inserted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

<sup>122</sup> Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>123</sup> Sl. No. 198A renumbered as Sl. No. 198AA by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

<sup>124</sup> Substituted for "Grass, leaf or reed or fibre products, including mats, pouches, wallets" by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

<sup>125</sup> [198B.	4707	Recovered waste or scrap of paper or paperboard]
199.	4801	Newsprint, in rolls or sheets
200.	4823	<sup>126</sup> [Kites, Paper mache articles]
201.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
201A.	<sup>127</sup> [***]	
202.	5004 to 5006	Silk yarn
203.	5007	Woven fabrics of silk or of silk waste
204.	5104	Garnetted stock of wool or of fine or coarse animal hair, shoddy wool
205.	5105	Wool and fine or coarse animal hair, carded or combed
206.	5106 to 5110	Yarn of wool or of animal hair
207.	5111 to 5113	Woven fabrics of wool or of animal hair
208.	5201 to 5203	Cotton and Cotton waste
209.	5204	Cotton sewing thread, whether or not put up for retail sale
210.	5205 to 5207	Cotton yarn [other than khadi yarn]
211.	5208 to 5212	Woven fabrics of cotton
212.	5301	All goods <i>i.e.</i> flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)
213.	5302	True hemp ( <i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)
214.	5303	All goods <i>i.e.</i> textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garnetted stock)
215.	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn <sup>128</sup> [, including coir pith compost <sup>129</sup> [, <i>pre-packaged and labelled</i> ]]
216.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
217.	5407, 5408	Woven fabrics of man-made textile materials

<sup>125</sup> Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

<sup>126</sup> Substituted for "Kites" by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>127</sup> Omitted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its omission, Sl. No. 201A, as inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under :

"201A.	4907	Duty Credit Scrips"
--------	------	---------------------

<sup>128</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

<sup>129</sup> Substituted for "put up in unit container and bearing a brand name" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

218.	5512 to 5516	Woven fabrics of man-made staple fibres
<sup>130</sup> [218A.	5605 00 10	Real zari thread (gold) and silver thread, combined with textile thread]
<sup>131</sup> [218AA.	56050020	<i>Imitation zari thread or yarn known by any name in trade parlance]</i>
<sup>132</sup> [218B.	5607	Jute twine, coir cordage or ropes
218C.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
218D.	5609	Products of coir]
219.	<sup>133</sup> [5702, 5703, 5705]	<sup>134</sup> [Coir mats, matting, floor covering and handloom durries]
<sup>135</sup> [219A.	5801	<sup>136</sup> [All goods]
<sup>137</sup> [219AA.	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)]
219B.	5808	Saree fall]
220.	5809, 5810	Embroidery or zari articles, that is to say,- lmi, zari, kasab, <sup>138</sup> [salma], dabka, chumki, <sup>139</sup> [gota, sitara], naqsi, kora, glass beads, badla, <sup>140</sup> [gizai]
221.	60	Knitted or crocheted fabrics [All goods]
222.	<sup>141</sup> [61 or 6501 or 6505	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece]
223.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece

<sup>130</sup> Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

<sup>131</sup> Inserted by Notification No. 9/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

<sup>132</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>133</sup> Substituted for "5705" by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

<sup>134</sup> Substituted for "Coir mats, matting and floor covering" by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

<sup>135</sup> Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>136</sup> Substituted for "Corduroy fabrics, velvet fabrics" by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018. Earlier, the quoted words were substituted for "Corduroy fabrics" by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>137</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>138</sup> Corrected vide F.No.354/117/2017-TRU - Dated 27-7-2017, before it was read as, "saima".

<sup>139</sup> Corrected vide F.No.354/117/2017-TRU - Dated 27-7-2017, before it was read as, "gotasitara".

<sup>140</sup> Corrected vide F.No.354/117/2017-TRU - Dated 27-7-2017, before it was read as, "glzal".

<sup>141</sup> Substituted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

"61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding ₹ 1000 per piece"
-----	---

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

<sup>142</sup> [224.	<sup>143</sup> [63 [other than 6305 32 00, 6305 33 00, 6309]]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece]
<sup>144</sup> [224A.	<sup>145</sup> [6309 or 6310]	Worn clothing and other worn articles; rags]
225.	<sup>146</sup> [***]	
<sup>147</sup> [225A.	6602 00 00	Walking-sticks including seat sticks
225B.	<sup>148</sup> [***]]	
226. to 228.	<sup>149</sup> [***]	
<sup>150</sup> [228A.	7001	Cullet or other waste or scrap of glass]
229.	7018	Glass beads
230.	<sup>151</sup> [***]	
<sup>152</sup> [230A.	8407 10 00, 8411	Aircraft engines]
231.	8413, 8413 91	Hand pumps and parts thereof
232.	<sup>153</sup> [***]	

142 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

143 Substituted for "63 [other than 6305 32 00, 6309]" by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Earlier, the quoted words were amended by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

144 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

145 Substituted for "6309" by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

146 Omitted by Notification No. 21/2021-Central Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022. Prior to its omission, Sl. No. 225, as amended by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018 and Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019, read as under :

"225.	64	Footwear of sale value not exceeding Rs.1000 per pair"
-------	----	--

147 Sl. Nos. 225A and 225B substituted for Sl. No. 225A by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its substitution, Sl. No. 225A, as inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under :

"225A.	6815	Fly ash bricks or fly ash aggregate with 90 per cent or more fly ash content"
--------	------	---

148 Omitted by Notification No. 1/2022-Central Tax (Rate), dated 31-3-2022, w.e.f. 1-4-2022. Prior to its omission, Sl. No. 225B read as under :

"225B.	6815	Fly ash bricks or fly ash aggregate with 90 per cent or more fly ash content; Fly ash blocks"
--------	------	---

149 Omitted, by Notification No. 1/2022-Central Tax (Rate), dated 31-3-2022, w.e.f. 1-4-2022. Prior to their omission, Sl. Nos. 226, 227 and 228 read as under :

"226.	6901 00 10	Bricks of fossil meals or similar siliceous earths
227.	6904 10 00	Building bricks
228.	6905 10 00	Earthen or roofing tiles"

150 Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

151 Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 230 read as under :

"230.	84	Pawan Chakki that is Air Based Atta Chakki"
-------	----	---

152 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

153 Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 232, as amended by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022, read as under,

"232.	8419 12	Solar water heater and system"
-------	---------	--------------------------------



**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

233.	154[***]	
234.	155[***]	
234A.	156[***]	
<sup>157</sup> [234B.	8504	Charger or charging station for Electrically operated vehicles]
234C.	158[***]	
235.	159[***]	
236.	160 [***]	

154 Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 233 read as under :

"233.	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof"
-------	------	--

155 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its omission, Sl. No. 234, as amended by Corrigendum GSR 867(E), dated 12-7-2017, Corrigendum GSR 958(E), dated 27-7-2017 and Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019, read as under :

"234.	84, 85 or 94	<p>Following renewable energy devices &amp; parts for their manufacture</p> <p>(a) Bio-gas plant</p> <p>(b) Solar power based devices</p> <p>(c) Solar power generating system</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG)</p> <p>(e) Waste to energy plants/devices</p> <p>(f) Solar lantern/solar lamp</p> <p>(g) Ocean waves/tidal waves energy devices/plants</p> <p>(h) Photo voltaic cells, whether or not assembled in modules or made up into panels.</p> <p>Explanation : If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the Notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent of the gross consideration charged for all such supplies, and the remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service."</p>
-------	--------------	--

156 Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 234A, as inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017 and amended by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under :

"234A.	84 or 85	<p>E-waste</p> <p>Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338(E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer"</p>
--------	----------	--

157 Inserted by Notification No. 12/2019-Central Tax (Rate), dated 31-7-2019, w.e.f. 1-8-2019.

158 Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl.No. 234C, as inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, read as under:

"234C.	8509	Wet grinder consisting of stone as grinder"
--------	------	---

159 Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to their omission, Sl. Nos. 235 read as under :

"235.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
-------	------	---

160 Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to their omission, Sl. Nos. 236 read as under :

236.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
------	------	--

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

237.	<sup>161</sup> [***]	
238.	<sup>162</sup> [***]	
239.	<sup>163</sup> [***]	
240.	<sup>164</sup> [***]	
241.	<sup>165</sup> [***]	
242.	<sup>166</sup> [***]	
<sup>167</sup> [242A.	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation.</i> —For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.]
243.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
<sup>168</sup> [243A.	8714 20	Parts and accessories of carriage for disabled persons]

<sup>161</sup> Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to their omission, Sl. Nos. 237 read as under :

237.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
------	------	--

<sup>162</sup> Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to their omission, Sl. Nos. 238 read as under :

238.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
------	------	---

<sup>163</sup> Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to their omission, Sl. Nos. 239 read as under :

239.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
------	------	--

<sup>164</sup> Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to their omission, Sl. Nos. 240 read as under :

240.	8606	Railway or tramway goods, vans and wagons, not self-propelled
------	------	---

<sup>165</sup> Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to their omission, Sl. Nos. 241 read as under :

241.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
------	------	--

<sup>166</sup> Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to their omission, Sl. Nos. 242 read as under :

242.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing"
------	------	---

<sup>167</sup> Inserted by Notification No. 12/2019-Central Tax (Rate), dated 31-7-2019, w.e.f. 1-8-2019.

<sup>168</sup> Inserted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

<sup>169</sup> [ <sup>170</sup> [243B.]]	88 or any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads]
<sup>171</sup> [244.	8802 or 8806	<i>Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use]</i>
245.	<sup>172</sup> [8807]	<sup>173</sup> [Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III)]
246.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
247.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
248.	8904	Tugs and pusher craft
249.	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms
250.	8906	Other vessels, including warships and lifeboats other than rowing boats
251.	8907	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons)
252.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907
253.	90	Coronary stents and coronary stent systems for use with cardiac catheters
254.	90 or any other Chapter	Artificial kidney
255.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney
<sup>174</sup> [255A.	9021	<i>Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or</i>

<sup>169</sup> Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>170</sup> Sl. No. 243A renumbered as Sl. No. 243B by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

<sup>171</sup> Substituted by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022. Prior to its substitution, Sl. No. 244 read as under :

"244.	8802	<i>Other aircraft (for example, helicopters, aeroplanes), other than those for personal use"</i>
-------	------	--

<sup>172</sup> Substituted for "8803" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>173</sup> Substituted for "Parts of goods of heading 8802" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>174</sup> Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

		<i>implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]</i>
256.	90 or any other Chapter	Parts of the following goods, namely: - (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs
257.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule
<sup>175</sup> [257A.	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece]
<sup>176</sup> [257B.	9401 10 00	Aircraft seats]
258.	<sup>177</sup> [ 9405]	Kerosene pressure lantern
259.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles
<sup>178</sup> [259A.	<sup>179</sup> [ 9503]	Toy balloons made of natural rubber latex
259B.	9507	Fishing hooks
259C.	9601	Worked corals other than articles of coral]
<sup>180</sup> [260.	9603 [other than 9603 10 00]	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]]
261.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907
262.	9705	Numismatic coins
263.	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S. No.180 above and Formulations specified at S. No.181 above, intended for personal use.
<sup>181</sup> [263A.	Any chapter	Rosaries, prayer beads or Hawan samagri]

<sup>175</sup> Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>176</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>177</sup> Substituted for "9405 50 31" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>178</sup> Sl. Nos. 259A, 259B and 259C substituted for Sl. No. 259A by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, Sl. No. 259A was inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>179</sup> Substituted for "4016 or 9503" by Notification No. 1/2021-Central Tax (Rate), dated 2-6-2021, w.e.f. 2-6-2021.

<sup>180</sup> Substituted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, before it was read as,

"260.	9603 10 00	Broomsticks"
-------	------------	--------------

<sup>181</sup> Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

<sup>182</sup> [264.	Any chapter	<sup>183</sup> [Biomass briquettes or solid bio fuel pellets]]
----------------------	-------------	--

**List 1 [See S. No. 180 of the Schedule I]**

(1)	Amikacin
(2)	Amphotericin-B
(3)	Amrinone
(4)	Aprotinin
(5)	Baclofen
(6)	Bleomycin
(7)	Busulphan
(8)	BCG vaccine, Iopromide, Iotrolan
(9)	Chlorambucil
(10)	Chorionic Gonadotrophin
(11)	Clindamycin
(12)	Cyclophosphamide
(13)	Dactinomycin
(14)	Daunorubicin
(15)	Desferrioxamine
(16)	Dimercaprol
(17)	Disopyramide phosphate
(18)	Dopamine
(19)	Eptifibatide
(20)	Glucagon
(21)	Hydroxyurea
(22)	Isoprenaline

*182 Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.*

*183 Substituted for "Biomass briquettes" by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.*

(23)	Isoflurane
(24)	Lactulose
(25)	Lomustine
(26)	Latanoprost
(27)	Melphalan
(28)	Mesna
(29)	Methotrexate
(30)	MMR (Measles, mumps and rubella) vaccine
(31)	Mustin hydrochloride
(32)	Pancuronium Bromide
(33)	Praziquantel
(34)	Protamine
(35)	Quinidine
(36)	Sodium Cromoglycate spin caps and cartridges
(37)	Sodium Hyaluronatesterile 1% and 1.4% solution
(38)	Somatostatin
(39)	Strontium Chloride (85 Sr.)
(40)	Thioguanine
(41)	Tobramycin
(42)	Tetanuslmmunogloblin
(43)	Typhoid Vaccines: (a) VI Antigen of Salmonella Typhi, and (b) Ty21a cells and attenuated non-pathogenic strains of S.Typhi
(44)	Tretinoin
(45)	Tribavirin/Ribavirin
(46)	Urokinase

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

(47)	Ursodeoxycholic Acid
(48)	Vancomycin
(49)	Vasopressin
(50)	Vecuronium Bromide
(51)	Zidovudine
(52)	5-Fluorouracil
(53)	Pegulated Liposomal Doxorubicin Hydrochloride injection
(54)	Ketoanalogue preparation of essential amino acids
(55)	Pergolide
(56)	Kit for bedside assay of Troponin-T
(57)	Solution for storing, transporting, flushing donor organs for transplant
(58)	Miltefosine
(59)	Milrinone Lactate
(60)	Methoxy Isobutyle Isonitrile (MIBI)
(61)	Haemophilus Influenzae Type b Vaccine
(62)	Mycophenolate Sodium
(63)	Verteporfin
(64)	Daclizumab
(65)	Ganciclovir
(66)	Drotrecoginalfa (activated)
(67)	Eptacogalfa activated recombinant coagulation factor VIIa
(68)	Muromonab CD3
(69)	Japanese encephalitis vaccine
(70)	Valganciclovir
(71)	Low molecular weight heparin
(72)	Efavirenz

(73)	Emtricitabine;
(74)	Azathioprine;
(75)	Antinomycin D;
(76)	Cytosine Arabinoside (Cytarabine);
(77)	Vinblastine Sulphate
(78)	Vincristine;
(79)	Eurocollins Solution;
(80)	Everolimus tablets/dispersible tablets;
(81)	Poractant alfa
(82)	Troponin-I whole blood test kit;
(83)	Blower/mister kit for beating heart surgery;
(84)	Fluoro Enzyme Immunoassay Diagnostic kits.
(85)	Tablet Telbivudine
(86)	Injection Exenatide
(87)	DTaP-IPV-Hibor PRP-T combined Vaccine
(88)	Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197 Protein)
(89)	Injection Thyrotropin Alfa
(90)	Injection Omalizumab
(91)	Abatacept
(92)	Daptomycin
(93)	Entacevir
(94)	Fondaparinux Sodium
(95)	Influenza Vaccine
(96)	Ixabepilone
(97)	Lapatinib
(98)	Pegaptanib Sodium injection



**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

(99)	Sunitinib Malate
(100)	Tocilizumab
(101)	Agalsidase Beta
(102)	Anidulafungin
(103)	Capsosfungin acetate
(104)	Desflurane USP
(105)	Heamostatic Matrix with Gelatin and human Thrombin
(106)	Imiglucerase
(107)	Maraviroc
(108)	Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
(109)	Sorafenib tosylate
(110)	Varenciline tartrate
(111)	90 Yttrium
(112)	Nilotinib
(113)	Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
(114)	Micafungin sodium for injection
(115)	Bevacizumab
(116)	Raltegravir potassium
(117)	Rotavirus Vaccine (Live Oral Pentavalent)
(118)	Pneumococcal Polysaccharide Vaccine
(119)	Temsirolimus Concentrate for infusion for injection
(120)	Natalizumab
(121)	Octreotide
(122)	Somatropin
(123)	Aurothiomalate Sodium

(124)	Asparaginase
(125)	Agglutinating Sera
(126)	Anti-Diphtheria Normal Human Immunoglobulin
(127)	Anti-human lymphocyte immunoglobulin IV
(128)	Anti-human thymocyte immunoglobulin IV
(129)	Anti-Pertussis Normal Human Immunoglobulin
(130)	Anti-Plague serum
(131)	Anti-Pseudomonas Normal Human Immunoglobulin
(132)	Basiliximab
(133)	Beractant Intra-tracheal Suspension
(134)	Blood group sera
(135)	Botulinum Toxin Type A
(136)	Burn therapy dressing soaked in gel
(137)	Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders
(138)	Bovine Albumin
(139)	Bretyleum Tossylate
(140)	Calcium Disodium Edetate
(141)	Carmustine
(142)	Cesium Tubes
(143)	Calcium folinate
(144)	Cholestyramine
(145)	Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
(146)	Cobalt-60
(147)	Corticotrophin
(148)	Cyanamide
(149)	Diagnostic Agent for Detection of Hepatitis B Antigen

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

(150)	Diagnostic kits for detection of HIV antibodies
(151)	Diphtheria Antitoxin sera
(152)	Diazoxide
(153)	Edrophonium
(154)	Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
(155)	Epirubicin
(156)	Fibrinogen
(157)	Floxuridine
(158)	Flucytosin
(159)	Flecainide
(160)	Fludarabine Phosphate
(161)	Foetal Bovine Serum (FBS)
(162)	Gadolinium DTPA Dimeglumine
(163)	Gallium Citrate
(164)	Gasgangrene Anti-Toxin Serum
(165)	Goserlin Acetate
(166)	Hepatitis B Immunoglobulin
(167)	Hexamethylmelamine
(168)	Hydralazine
(169)	Idarubicine
(170)	Idoxuridine
(171)	Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
(172)	Inactivated rabies vaccine [Human diploid cell]
(173)	Inactivated rabies vaccine [Vero-cell]
(174)	Intravenous amino acids

(175)	Intravenous Fat Emulsion
(176)	Iopamidol
(177)	Iohexol (a) Indium(III) inbleomycin (b) Indium 113 Sterile generator and elution accessories (c) Indium 113 in brain scanning kit (d) Indium 113 in liver scanning kit
(178)	Iscador, CLIA diagnostic kits
(179)	Levodopa with benserazine
(180)	Lenograstim
(181)	Meningococcal A and C combined vaccine with diluant solvent
(182)	Methicillin
(183)	Metrizamide Inj with diluant
(184)	Monocomponent insulins
(185)	Mycophenolate Mofetil
(186)	Normal Human plasma
(187)	Normal Human immunoglobulin
(188)	Nuclear magnetic resonance contrast agent
(189)	Normal Human serum Albumin
(190)	Penicillamine
(191)	Pentamidine
(192)	Penicillinase
(193)	Poliomyelitis vaccine (inactivated and live)
(194)	Potassium Aminobenzoate
(195)	Porcine Insulin Zinc Suspension
(196)	Prednimustine

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

(197)	Porcine and Bovine insulin
(198)	Purified Chick Embryo Cell Rabies Vaccine
(199)	Pyridostigmine
(200)	Pneumocystis cariniil F kits
(201)	Prostaglandin E1 (PGE1)
(202)	Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)
(203)	Radioisotope TI201 (a) Rabbit brains thromboplastin for PT test (b) Reagent for PT tests (c) Human Thrombin for TT tests
(204)	Rabies immune globulin of equine origin
(205)	Sevoflurane
(206)	Recuronium Bromide
(207)	Septopal beads and chains
(208)	Sodium Arsenate
(209)	Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
(210)	Solution of Nucleotides and Nucliosides
(211)	Specific Desensitizing Vaccine
(212)	Sterile Absorbable Haemostat for control of surgical vessel bleeding
(213)	Strontium SR-89 Chloride
(214)	Suxamethonium Chloride
(215)	Selenium-75
(216)	Teicoplanin
(217)	Tetrofosmin
(218)	Ticarcillin

(219)	Tranexamic Acid
(220)	Tocainide
(221)	Tri-iodothyronine
(222)	Triethylene Tetramine
(223)	Thrombokinase
(224)	Teniposide
(225)	Trans- 1-diamino cyclohexane Oxalatoplatinum
(226)	Ticarcillin Disodium and Potassium Clavulanate combination
(227)	Vindesin Sulphate
(228)	X-ray diagnostic agents, the following: — (a) Propylidone (b) Ethyl iodophenylundecylate (c) Iodipammide methyl glucamine (d) Lipidollutra fluid (e) Patentblue (f) Zalcitabine
(229)	Zoledronic Acid
(230)	Anti-Haemophilic Factors Concentrate (VIII and IX)
<sup>184</sup> [(231)]	<i>Diethylcarbamazine</i> ]
<sup>185</sup> [(232)]	Pembrolizumab (Keytruda)]
<sup>186</sup> [(233)]	Trastuzumab Deruxtecan
(234)	Osimertinib
(235)	Durvalumab]

**List 2 [See S.No.181 of the Schedule I]**

<sup>184</sup> Inserted by Notification No. 1/2021-Central Tax (Rate), dated 2-6-2021, w.e.f. 2-6-2021.

<sup>185</sup> Inserted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

<sup>186</sup> Inserted by Notification No. 5/2024-Central Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

(1)	Streptomycin
(2)	Isoniazid
(3)	Thiacetazone
(4)	Ethambutol
(5)	Sodium PAS
(6)	Pyrazinamide
(7)	Dapsone
(8)	Clo-fazamine
(9)	Tetracycline Hydrochloride
(10)	Pilocarpine
(11)	Hydrocortisone
(12)	Idoxuridine
(13)	Acetazolamide
(14)	Atro-pine
(15)	Homatropin
(16)	Chloroquine
(17)	Amodiaquine
(18)	Quinine
(19)	Pyrimethamine
(20)	Sulfamethoxy pyrazine
(21)	Diethyl Carbamazepine
(22)	Arteether or formulation of artemisinin

**List 3 [See S.No.257 of the Schedule I]**

(A)	(1)	Braille writers and braille writing instruments
	(2)	Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers

	(3)	Canes, Electronic aids like the Sonic Guide
	(4)	Optical, Environmental Sensors
	(5)	Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
	(6)	Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels
	(7)	Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
	(8)	Drafting, Drawing aids, tactile displays
	(9)	Specially adapted clocks and watches
(B)	(1)	<sup>187</sup> [***]
	(2)	Wheel chairs falling under heading No. 87.13 of the First Schedule
	<sup>188</sup> (3)	<i>Retro fitment kits for vehicles used by the disabled</i>
(C)		Artificial electronic larynx and spares thereof
(D)		Artificial electronic ear (Cochlear implant)
(E)	(1)	Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
	(2)	Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
	(3)	Braille paper
	(4)	All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
	(5)	Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
	(6)	Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
	(7)	Assistive listening devices, audiometers

<sup>187</sup> Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, sub-item (1) read as under : "(1) Orthopaedic appliances falling under heading No. 90.21 of the First Schedule".

<sup>188</sup> Inserted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.



Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

(8)	External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
(9)	Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.

SCHEDULE II - 6%

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
1.	01012100, 010129	Live horses
2. to 10.	<sup>189</sup> [***]	
<sup>190</sup> [11.	0402 91 10, 0402 99 20	Condensed milk]
12.	0405	Butter and other fats ( <i>i.e.</i> ghee, butter oil, etc.) and oils derived from milk; dairy spreads
13.	0406	Cheese
14.	0801	Brazil nuts, dried, whether or not shelled or peeled <sup>191</sup> [***]
15.	0802	<sup>192</sup> [ <i>Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts</i>

<sup>189</sup> Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

2.	0202	<i>Meat of bovine animals, frozen and put up in unit containers</i>
3.	0203	<i>Meat of swine, frozen and put up in unit containers</i>
4.	0204	<i>Meat of sheep or goats, frozen and put up in unit containers</i>
5.	0205	<i>Meat of horses, asses, mules or hinnies, frozen and put up in unit containers</i>
6.	0206	<i>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers</i>
7.	0207	<i>Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers</i>
8.	0208	<i>Other meat and edible meat offal, frozen and put up in unit containers</i>
9.	0209	<i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers</i>
10.	0209	<i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers</i>

<sup>190</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

11.	0210	<i>Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers</i>
-----	------	---

<sup>191</sup> Words "and desiccated coconuts" omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, the quoted words were inserted by Corrigendum GSR 958(E), dated 27-7-2017.

<sup>192</sup> Substituted for "Nuts, other dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (*Corylus spp.*), Chestnuts (*Castanea spp.*), Pistachios, Macadamia nuts, Kola nuts (*Cola spp.*) [other than dried areca nuts]" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022. Earlier, the quoted words were amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

		<i>(Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts]</i>
16.	0804	<sup>193</sup> [Dates (soft or hard), figs, pineapples, avocados, guavas <sup>194</sup> [ <i>mangoes (other than mangoes sliced, dried)</i> ] and mangosteens, dried]
<sup>195</sup> [16A.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried]
17.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or <sup>196</sup> [dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]]
18.	1108	Starches; inulin
19.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
20.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
21.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
22.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
23.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
24.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
25.	1516	<sup>197</sup> [ <i>Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</i> ]

<sup>193</sup> Substituted for "Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried" by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Earlier, the quoted words were amended by Corrigendum GSR 958(E), dated 27-7-2017.

<sup>194</sup> Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>195</sup> Inserted by Corrigendum GSR 867(E), dated 12-7-2017.

<sup>196</sup> Substituted for "dried fruits of Chapter 8 [other than tamarind, dried]" by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Earlier, the quoted words were amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>197</sup> Substituted for "Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

26.	1517	<sup>198</sup> [Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter; other than edible fats or oils or their fractions of heading 1516]
27.	1518	<sup>199</sup> [Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter; not elsewhere specified of included]
28.	1601	<sup>200</sup> [Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products]
29.	1602	<sup>201</sup> [Other prepared or preserved meat, meat offal, blood or insects]
30.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
31.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
32.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
<sup>202</sup> [32A.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
<sup>203</sup> [32AA.	1704	Sugar boiled confectionery]
32B.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni,

<sup>198</sup> Substituted for "Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter; other than edible fats or oils or their fractions of heading 1516" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>199</sup> Substituted for "Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter; not elsewhere specified of included" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>200</sup> Substituted for "Sausages and similar products, of meat, meat offal or blood; food preparations based on these products" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>201</sup> Substituted for "Other prepared or preserved meat, meat offal or blood" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>202</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>203</sup> Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

		noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared]
<sup>204</sup> [(32C)	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)]
33.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
34.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
35.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
36.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
37.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
38.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)
39.	2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
40.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
41.	2009	<sup>205</sup> [Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter]
<sup>206</sup> [41A.	2009 89 90	Tender coconut water <sup>207</sup> [, pre-packaged and labelled]]

<sup>204</sup> Inserted by Notification No. 5/2024-Central Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024.

<sup>205</sup> Substituted for "Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>206</sup> Inserted by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>207</sup> Substituted for the portion beginning with the words "put up in" and ending with the words "in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion read as under : "put up in unit container and,—

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

42.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
43.	2102	<sup>208</sup> [Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders]
<sup>209</sup> [44.	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings]
45.	2106	<sup>210</sup> [Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters <sup>211</sup> [***]]
46.	2106 90	<sup>212</sup> [Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram] <sup>213</sup> [, <i>pre-packaged and labelled</i> ]]
<sup>214</sup> [46A.	2106 90 91	Diabetic foods]
<sup>215</sup> [46B.	2201	Drinking water packed in 20 litres bottles]
47.	<sup>216</sup> [2202 99 10]	Soya milk drinks

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]"

208 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Yeasts and prepared baking powders".

209 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

44.	2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]	Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning
-----	--	--

210 Substituted for "Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi," by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

211 Words ", including idli or dosa batter" omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

212 Substituted for "Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form (other than roasted gram)" by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Earlier, the quoted words were amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

213 Substituted for the portion beginning with the words "put up in" and ending with the words "in the ANNEXURE]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion read as under : "put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]"

214 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

215 Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

216 Substituted for "2202 90 10" by Corrigendum GSR 867(E), dated 12-7-2017.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

48.	<sup>217</sup> [2202 99 20]	<sup>218</sup> [Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]]
49.	<sup>219</sup> [***]	
50.	<sup>220</sup> [2202 99 30]	Beverages containing milk
51.	2515 12 10	Marble and travertine blocks
52.	2516	Granite blocks
53.	28	Anaesthetics
54.	28	Potassium Iodate
55.	28	Steam
56.	<sup>221</sup> [28 or 38]	Micronutrients, which are covered under serial number <sup>222</sup> [1(g)] of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985
57.	2801 20	Iodine
<sup>223</sup> [57A.	2804 40 10	Medical grade oxygen]
57B.	<sup>224</sup> [***]	
58.	2847	Medicinal grade hydrogen peroxide

<sup>217</sup> Substituted for "2202 90 20" by Corrigendum GSR 867(E), dated 12-7-2017.

<sup>218</sup> Substituted for "Fruit pulp or fruit juice based drinks" by Notification No. 12/2022-Central Tax (Rate), dated 30-12-2022, w.e.f. 1-1-2023.

<sup>219</sup> Omitted by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022. Prior to its omission, Sl. No. 49, as amended by Corrigendum GSR 867(E), dated 12-7-2017 and Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under :

"49.	2202 99 90	Tender coconut water put up in unit container and,— (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]"
------	---------------	--

<sup>220</sup> Substituted for "2202 90 30" by Corrigendum GSR 867(E), dated 12-7-2017.

<sup>221</sup> Substituted for "28" by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>222</sup> Substituted for "1(f)" by Corrigendum GSR 958(E), dated 27-7-2017.

<sup>223</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>224</sup> Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018. Earlier, Sl. No. 57B was inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

57B	2809	Fertilizer grade phosphoric acid]"
-----	------	------------------------------------

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

59.	<sup>225</sup> [29 or 3808 93]	Gibberellic acid
60.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
61.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
62.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
63.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
64.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
65.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [ <i>i.e.</i> Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives <sup>226</sup> [ <i>and Ostomy appliances</i> ]]
66. to 69	<sup>227</sup> [***]	

<sup>225</sup> Substituted for "29" by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>226</sup> Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>227</sup> Omitted by Notification No. 18/2017-Central Tax (Rate), dated 30-6-2017, w.e.f. 1-7-2017, before it was read as,

"66.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
------	------	--

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

70.	228[***]	
71.	229[***]	
72.	3306 10 10	Tooth powder
73.	3307 41 00	Odoriferous preparations which operate by burning [other than <sup>230</sup> [agarbattis, lobhan, dhoop batti, dhoop, sambhrani]]
74.	29, 30, <sup>231</sup> [3301]	Following goods namely: — <i>a.</i> Menthol and menthol crystals, <i>b.</i> Peppermint (Mentha Oil), <i>c.</i> Fractionated/de-terpenated mentha oil (DTMO), <i>d.</i> De-mentholised oil (DMO), <i>e.</i> Spearmint oil, <i>f.</i> Mentha piperita oil
75.	3406	Candles, tapers and the like
<sup>232</sup> [75A.	3605 00 10	All goods]
76.	3701	Photographic plates and film for x-ray for medical use
77.	3705	Photographic plates and films, exposed and developed, other than cinematographic film
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.

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

228 Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 70, as substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under :

"70.	3215	<i>All goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink"</i>
------	------	--

229 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

71.	3215	<i>Ball pen ink</i>
-----	------	---------------------

230 Substituted for "agarbattis" by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

231 Substituted for "3302" by Corrigendum GSR 958(E), dated 27-7-2017.sss

232 Inserted by Notification No. 3/2020-Central Tax (Rate), dated 25-3-2020, w.e.f. 1-4-2020.



Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

233[78A.	3808	The following Bio-pesticides, namely—  1. Bacillus thuringiensis var. israelensis 2. Bacillus thuringiensis var. kurstaki 3. Bacillus thuringiensis var. galleriae 4. Bacillus sphaericus 5. Trichoderma viride 6. Trichoderma harzianum 7. Pseudomonas fluorescens 8. Beauveria bassiana 9. NPV of Helicoverpa armigera 10. NPV of Spodopteralitura 11. Neem based pesticides 12. Cymbopogon]
79.	3818	Silicon wafers
80.	3822	All diagnostic kits and reagents
234[80A.	3826	235[Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)]
80AA.	236[***]	
81.	3926	Feeding bottles
82.	3926	Plastic beads
83.	4007	Latex Rubber Thread
84.	4014	Nipples of feeding bottles
85.	4015	Surgical rubber gloves or medical examination rubber gloves

233 Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

234 Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

235 Substituted for "Bio-diesel" by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

236 Omitted by Notification No. 27/2019-Central Tax (Rate), dated 30-12-2019, w.e.f. 1-1-2020. Prior to its omission, Sl. No. 80AA, as inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, read as under:

"80AA.	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods"
--------	--------------	--

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

237 [85A.	4016	Rubber bands]
238[85B.	4107	<i>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114</i>
85C.	4112	<i>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114</i>
85D.	4113	<i>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114</i>
85E.	4114	<i>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather</i>
85F.	4115	<i>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour]</i>
86.	239[***]	
87.	240[***]	
88.	241[***]	
242[89.	4202 22 20	Hand bags and shopping bags, of cotton
90.	4202 22 30	Hand bags and shopping bags, of jute]
91.	4203	Gloves specially designed for use in sports

237 Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

238 Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

239 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

86.	4107	<i>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114</i>
-----	------	--

240 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

87.	4112	<i>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114</i>
-----	------	---

241 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

88.	4113	<i>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114</i>
-----	------	---

242 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

89.	4114	<i>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather</i>
-----	------	---

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

92.	44 or any Chapter	The following goods, namely: — <i>a.</i> Cement Bonded Particle Board; <i>b.</i> Jute Particle Board; <i>c.</i> Rice Husk Board; <i>d.</i> Glass-fibre Reinforced Gypsum Board (GRG); <i>e.</i> Sisal-fibre Boards; <i>f.</i> Bagasse Board; <i>g.</i> Cotton Stalk Particle Board; and <i>h.</i> Particle/fibre board manufactured from agricultural crop residues
<sup>243</sup> [92A.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]]
93.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking- sticks, umbrellas, tool handles or the like
94.	4405	Wood wool; wood flour
95.	4406	Railway or tramway sleepers (cross-ties) of wood
96.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, sliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]
<sup>244</sup> [96A.	4409	Bamboo flooring]
97.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
98.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves

<sup>243</sup> Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>244</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

99.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
<sup>245</sup> [99A.	4418	Bamboo wood building joinery
99B.	4419	Tableware and Kitchenware of wood]
100.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
101.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
<sup>246</sup> [101A.	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork]
102.	<sup>247</sup> [***]	
103.	<sup>248</sup> [***]	

245 Sl. Nos. 99A and 99B substituted for Sl. No. 99A by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, Sl. No. 99A, as inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under:

"99A.	4419	Tableware and Kitchenware of wood"
-------	------	------------------------------------

246 Inserted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

247 Omitted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its omission, Sl. No. 102 read as under :

"102.	4501	Natural cork, raw or simply prepared"
-------	------	---------------------------------------

248 Omitted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its omission, Sl. No. 103 read as under :

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

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

104.	<sup>249</sup> [***]	
105.	4701	Mechanical wood pulp
106.	4702	Chemical wood pulp, dissolving grades
107.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
108.	4704	Chemical wood pulp, sulphite, other than dissolving grades
109.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
110.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
111.	<sup>250</sup> [***]	
112.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard
113.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
114.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
115.	4806 20 00	Greaseproof papers
116.	4806 40 10	Glassine papers
117.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
118.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in

249 Omitted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its omission, Sl. No. 104 read as under :

"104.	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah"
-------	------	--

250 Omitted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its omission, Sl. No. 111 read as under :

"111.	4707	Recovered (waste and scrap) paper or paperboard"
-------	------	--

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

		rolls or sheets, other than paper of the kind described in heading 4803
119.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic
		substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size
120.	<sup>251</sup> [***]	
121.	4817 30	Boxes, pouches, wallets and writing compendiums of paper or paperboard, containing an assortment of paper stationery
<sup>252</sup> 121A	4819 10, 4819 20	Cartons, boxes and cases of, – a) corrugated paper or paper board; or b) non-corrugated paper or paper board
122.	<sup>253</sup> [***]	
123.	4820	Exercise book, graph book, & laboratory note book and notebooks
124.	4823	Paper pulp moulded trays
125.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
<sup>254</sup> [125A.	4905	<i>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed]</i>
126.	<sup>255</sup> [***]	
127.	<sup>256</sup> [***]	

251 Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 120 read as under :

"120.	4811	Aseptic packaging paper"
-------	------	--------------------------

252 Inserted by Notification No. 2/2024-Central Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.

253 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its omission, Sl. No. 122 read as under :

"122.	4819	Cartons, boxes and cases of corrugated paper or paperboard"
-------	------	---

254 Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

255 Omitted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its omission, Sl. No. 126 read as under :

"126.	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated"
-------	------------	---

256 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its omission, Sl. No. 127 read as under :

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

128.	<sup>257</sup> [***]	
129. to 132.	<sup>258</sup> [***]	
<sup>259</sup> [132A.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B.	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
132C.	5508	Sewing thread of manmade staple fibres
132D.	5509, 5510, 5511	Yarn of manmade staple fibres]
133.	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool <sup>260</sup> [[except cigarette filter rods]]
134.	5602	Felt, whether or not impregnated, coated, covered or laminated
135.	5603	Non-wovens, whether or not impregnated, coated, covered or laminated
136.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics

"127.	4906 00 00	<i>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing"</i>
-------	------------	--

257 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its omission, Sl. No. 128, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under :

"128.	4907	<i>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title [other than Duty Credit Scrips]"</i>
-------	------	--

258 Sl. Nos. 129 to 132 omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 129 to 132 read as under :

"129.	4908	<i>Transfers (decalcomanias)</i>
130.	4909	<i>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</i>
131.	4910	<i>Calendars of any kind, printed, including calendar blocks</i>
132.	4911	<i>Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices"</i>

259. Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

260 Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

137.	5605	<sup>261</sup> [ <i>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance</i> ]
138.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
139.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics <sup>262</sup> [[other than jute twine, coir cordage or ropes]]
140.	<sup>263</sup> [***]	
141.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included <sup>264</sup> [[other than products of coir]]
142.	5701	Carpets and other textile floor coverings, knotted, whether or not made up
143.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
144.	5703	<sup>265</sup> [ <i>Carpets and other textile floor coverings (including Turf), tufted, whether or not made up</i> ]
145.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
146.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where

<sup>261</sup> Substituted for "Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; Imitation zari thread" by Notification No. 9/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023. Prior to its substitution, said words was amended by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

<sup>262</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>263</sup> Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

140.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
------	------	--

<sup>264</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>265</sup> Substituted for "Carpets and other textile floor coverings, tufted, whether or not made up" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.



**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

		cotton predominates by weight, of Handloom, Cotton Rugs of handloom <sup>266</sup> [except the items covered in 219 in Schedule I]
147.	<sup>267</sup> [***]	
148.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
149.	5803	Gauze, other than narrow fabrics of heading 5806
150.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
151.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
152.	<sup>268</sup> [***]	
153.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
154.	5808	<sup>269</sup> [Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles [other than saree fall]]
155.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- lmi, zari, kasab, salma, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, gizai]
156.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- lmi, zari, kasab, salma, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, gizai]

<sup>266</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

<sup>267</sup> Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018. Earlier, Sl. No. 147 was amended by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018 and Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

"147.	5801	Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806"
-------	------	---

<sup>268</sup> Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

152.	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
------	------	--

<sup>269</sup> Substituted for "Braids in the piece; ornamental trimmings in the piece without embroidery, other than knitted or crocheted; tassels, pompons and similar articles" by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

157.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials as sembled with padding by stitching or otherwise, other than embroidery of heading 5810
158.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
159.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
160.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
161.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
162.	5905	Textile wall coverings
163.	5906.	Rubberised textile fabrics, other than those of heading 5902
164.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
165.	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
166.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
167.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material
168.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

		machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles
169.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece
170.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece
<sup>270</sup> [171.	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [ other than worn clothing and other worn articles; rags]]
<sup>271</sup> [171A1.	64	Footwear of sale value not exceeding Rs.1000 per pair]
171A.	<sup>272</sup> [***]	
<sup>273</sup> [ <sup>274</sup> [171AA.]	6501	Textile caps]
<sup>275</sup> [171B.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics]
172.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
173.	6602	<sup>276</sup> [***] Whips, riding-crops and the like
174.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
175.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)
176.	68	Sand lime bricks <sup>277</sup> [or Stone inlay work]

<sup>270</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

171.	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding ₹ 1000 per piece
------	----	--

<sup>271</sup> Inserted by Notification No. 21/2021-Central Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022.

<sup>272</sup> Omitted by Notification No. 27/2019-Central Tax (Rate), dated 30-12-2019, w.e.f. 1-1-2020. Prior to its omission, Sl. No. 171A, as inserted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019, read as under :

"171A.	6305 32 00	Flexible intermediate bulk containers"
--------	------------	--

<sup>273</sup> Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>274</sup> Sl. No. 171A renumbered as Sl. No. 171AA by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

<sup>275</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>276</sup> Words "Walking-sticks, seat-sticks," omitted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

<sup>277</sup> Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

278[176A.	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]
279[176B.	6815	280[Fly ash bricks; Fly ash aggregates; Fly ash blocks]
176C.	6901 00 10	Bricks of fossil meals or similar siliceous earths
176D.	6904 10 00	Building bricks
176E.	6905 10 00	Earthen or roofing tiles]
177.	281[***]	
282177A.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
283177B.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
284177C.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
285177D.	6913	Statues and other ornamental articles]
178.	7015 10	Glasses for corrective spectacles and flint buttons
179.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
180.	7310 or 7326	286[Mathematical boxes, geometry boxes and colour boxes]
287180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium
181.	7317	Animal shoe nails
182.	7319	Sewing needles

278 Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

279 Inserted by Notification No. 1/2022-Central Tax (Rate), dated 31-3-2022, w.e.f. 1-4-2022.

280 Substituted for "Fly ash bricks or fly ash aggregate with 90 per cent or more fly ash content; Fly ash blocks" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

281 Omitted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its omission, Sl. No. 177, as amended by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under :

"177.	6815	Fly ash blocks"
-------	------	-----------------

282 Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

283 Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

284 Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

285 Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

286 Substituted for "Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners" by Notification No. 12/2022-Central Tax (Rate), dated 30-12-2022, w.e.f. 1-1-2023.

287 Inserted by Notification No. 2/2024-Central Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

183.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
<sup>288</sup> 183A	7321 or 8516	Solar cookers
184.	7323	Table, kitchen or other household articles of iron & steel; Utensils
185.	7418	Table, kitchen or other household articles of copper; Utensils
<sup>289</sup> [185A.	<sup>290</sup> [7419 80 30]	Brass Kerosene Pressure Stove]
186.	7615	Table, kitchen or other household articles of aluminium; Utensils
<sup>291</sup> [186A.	8214	<i>Pencil sharpeners]</i>
187. to 189	<sup>292</sup> [***]	
<sup>293</sup> [189A.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware]
190.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors
191.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
192. & 193	<sup>294</sup> [***]	
194.	8414 20 20	Other hand pumps

288 Inserted by Notification No. 2/2024-Central Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.

289 Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

290 Substituted for "7419 99 30" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

291 Inserted by Notification No. 3/2023-Central Tax (Rate), dated 28-2-2023, w.e.f. 1-3-2023.

292 Sl. Nos. 187 to 189 omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to their omission, Sl. Nos. 187 to 189 read as under :

"187.	8211	<i>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor</i>
188.	8214	<i>Paper knives, Pencil sharpeners and blades therefor</i>
189.	8215	<i>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware"</i>

293 Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

294 Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to their omission, Sl. Nos. 192 and 193 read as under :

"192.	8413	<i>Power driven pumps primarily designed for handling water; namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps</i>
193.	8414 20 10	<i>Bicycle pumps"</i>

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

<sup>295</sup> [194A.	8419 12	Solar water heater and system]
195.	<sup>296</sup> [***]	
<sup>297</sup> [195A.	8420	Hand operated rubber roller
195AA.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers]
<sup>298</sup> [195B.	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers]
196.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers <sup>299</sup> ]; Parts [8432 90]]
197.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; <sup>300</sup> [parts thereof]
198.	<sup>301</sup> [***]	
199.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders <sup>302</sup> ]; parts thereof]
200.	8452	<sup>303</sup> [Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines]
201.	8479	Composting Machines

295 Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

296 Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 195 read as under :

"195.	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps"
-------	------------	--

297 Sl. Nos. 195A and 195AA substituted for Sl. No. 195A by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018. Earlier, Sl. No. 195A was amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

195A	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers
------	------	---

298 Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

299 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

300 Substituted for "machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 ; Parts [8433 90 00]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Earlier, the quoted words were amended by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

301 32. Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 198 read as under :

"198.	8434	Milking machines and dairy machinery"
-------	------	---------------------------------------

302 Inserted by Notification No. 2/2024-Central Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.

303 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Sewing machines".

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

304[201A.	84, 85 or 94	<p>Following renewable energy devices and parts for their manufacture: —</p> <p>(a) Bio-gas plant;</p> <p>(b) Solar power based devices;</p> <p>(c) Solar power generator;</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG);</p> <p>(e) Waste to energy plants/devices;</p> <p>(f) Solar lantern/solar lamp;</p> <p>(g) Ocean waves/tidal waves energy devices/plants;</p> <p>(h) Photo voltaic cells, whether or not assembled in modules or made up into panels.</p> <p>Explanation.—If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent of the gross consideration charged for all such supplies, and the remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service.]</p>
202.	305[***]	
203.	306[***]	
204.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.

304 Inserted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Earlier, Sl. No. 201A, was inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017 and later on omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

201A	8509	Wet grinder consisting of stone as a grinder
------	------	--

305 Omitted by Notification No. 3/2020-Central Tax (Rate), dated 25-3-2020, w.e.f. 1-4-2020. Prior to its omission, Sl. Nos. 202 and 203 read as under :

"202.	8517	Telephones for cellular networks or for other wireless networks
-------	------	---

306 Omitted by Notification No. 3/2020-Central Tax (Rate), dated 25-3-2020, w.e.f. 1-4-2020. Prior to its omission, Sl. Nos. 202 and 203 read as under :

203.	85	Parts for manufacture of Telephones for cellular networks or for other wireless networks"
------	----	---

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

205.	307[***]	
205A.	308[***]	
205B.	309[***]	
205C.	310[***]	
205D.	311[***]	
205E.	312[***]	
205F.	313[***]	
205G.	314[***]	
205H.	315[***]	

307 Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 205 read as under :

"205.	8539	LED lamps"
-------	------	------------

308 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 205A, as inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, read as under:

"205A.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
--------	------	---

309 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 205B, as inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, read as under:

205B.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
-------	------	--

310 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 205C, as inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, read as under:

205C.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
-------	------	--

311 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 205D, as inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, read as under:

205D.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
-------	------	--

312 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 205E, as inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, read as under:

205E.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
-------	------	--

313 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 205F, as inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, read as under:

205F.	8606	Railway or tramway goods vans and wagons, not self-propelled
-------	------	--

314 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 205G, as inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, read as under:

205G.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
-------	------	--

315 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to their omission, Sl. Nos. 205H, as inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, read as under:

205H.	8608	Railway or tramway track fixtukuraffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.
-------	------	--



**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

206.	<sup>316</sup> [***]	
<sup>317</sup> [206A.	87	Fuel Cell Motor Vehicles]
207.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800cc)
<sup>318</sup> [207A.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles]
208.	8712	Bicycles and other cycles (including delivery tricycles), not motorised
209.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712
210.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
211.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
212.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
213.	90 or any other Chapter	Patent Ductus Arteriosus/Atrial Septal Defect occlusion device
214.	9001	Contact lenses; Spectacle lenses
<sup>319</sup> [215.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof]
216.	9004	Spectacles, corrective <sup>320</sup> [[other than goggles for correcting vision]]
217.	<sup>321</sup> [***]	
218.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments

<sup>316</sup> Omitted by Notification No. 12/2019-Central Tax (Rate), dated 31-7-2019, w.e.f. 1-8-2019. Prior to its omission, Sl. No. 206 read as under :

"206.	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles"
-------	----	--

<sup>317</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

<sup>318</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>319</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

215.	9002	Intraocular lens
------	------	------------------

<sup>320</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>321</sup> Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No.

217 read as under :

"217.	9017 20	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments"
-------	---------	---

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

219.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
220.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
221.	<sup>322</sup> [***]	
222.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
<sup>323</sup> [222A.	9403	Furniture wholly made of bamboo, cane or rattan]
223.	9404	Coir products [except coir mattresses]
224.	9404	Products wholly made of quilted textile materials
<sup>324</sup> [224A.	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece]
225.	<sup>325</sup> [ 9405]	Hurricane lanterns, Kerosene lamp/pressure lantern, petromax, glass chimney, and parts thereof
226. & 227.	<sup>326</sup> [***]	
228.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
229.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]

<sup>322</sup> Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 221, as amended by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under:

"221.	9021	<i>Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]"</i>
-------	------	--

<sup>323</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>324</sup> Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>325</sup> Substituted for "9405, 9405 50 31" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>326</sup> Omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to their omission, Sl. Nos. 226 and 227 read as under:

"226.	9405	<i>LED lights or fixtures including LED lamps</i>
227.	9405	<i>LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)"</i>

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

230.	9506	Sports goods other than articles and equipments for general physical exercise
231.	9507	Fishing rods, <sup>327</sup> [***] and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of <sup>328</sup> [heading 9208 or 9705]) and similar hunting or shooting requisites
<sup>329</sup> [231A.	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)]
<sup>330</sup> [231B.	9607	Slide fasteners <sup>331</sup> [and parts thereof]]
232.	<sup>332</sup> [***]	
233.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
234.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof
235.	<sup>333</sup> [9619 00 30, 9619 00 40, or 9619 00 90	All goods]
236.	9701	<sup>334</sup> [ <i>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques</i> ]
237.	9702	Original engravings, prints and lithographs
238.	9703	Original sculptures and statuary, in any material
239.	9705	Collections and collectors' pieces of zoological, botanical mineralogical, anatomical, historical, archaeological,

327 Words "fishing hooks," omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

328 Substituted for "heading 9208" by Corrigendum GSR 958(E), dated 27-7-2017.

329 Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

330 Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

331 Inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

332 Omitted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its omission, Sl. No. 232 read as under :

"232.	9608	Pens [other than Fountain pens, stylograph pens]"
-------	------	---

333 Substituted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material
------	--

334 Substituted for "Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

		paleontological, ethnographic or numismatic interest [other than numismatic coins]
240.	9706	Antiques of an age exceeding one hundred years
241.	9804	Other Drugs and medicines intended for personal use
242.	<sup>335</sup> [***]	
243.	<sup>336</sup> [***]	

**SCHEDULE III - 9%**

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
1.	<sup>337</sup> [***]	
2.	1107	Malt, whether or not roasted
3.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products <sup>338</sup> [[other than tamarind kernel powder]]
4.	1404 90 10	Bidi wrapper leaves (tendu)
5.	1404 90 50	Indian katha
6.	1517 10	All goods <i>i.e.</i> Margarine, Linoxyn

335 Omitted by Notification No. 1/2020-Central Tax (Rate), dated 21-2-2020, w.e.f. 1-3-2020. Prior to its omission, Sl. No. 242 read as under :

"242.	<p><i>Lottery run by State Governments</i></p> <p><i>Explanation 1.—For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</i></p> <p><i>Explanation 2.—</i></p> <p><i>(1) "Lottery run by State Governments" means a lottery not allowed to be sold in any state other than the organising State.</i></p> <p><i>(2) Organising State has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010."</i></p>	
-------	--	--

336 Omitted by Notification No. 13/2021-Central Tax (Rate), dated 27-10-2021, w.e.f. 27-10-2021. Prior to its omission, Sl. No. 243, as inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under :

"243.	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software"
-------	-------------	--

337 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

1.	0402 91 10, 0402 99 20	Condensed milk
----	------------------------	----------------

338 Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

7.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
8.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
9.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
10.	<sup>339</sup> [***]	
11.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]
12.	1704	<sup>340</sup> [Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, <sup>341</sup> [groundnut sweets, gajak and sugar boiled confectionery]]]
<sup>342</sup> [12A.	1804	Cocoa butter, fat and oil
12B.	1805	Cocoa powder, not containing added sugar or sweetening matter
12C.	1806	Chocolates and other food preparations containing cocoa]
13.	<sup>343</sup> [1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers'

<sup>339</sup> Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

10.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes
-----	------------------	---

<sup>340</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura, batasha]".

<sup>341</sup> Substituted for "groundnut sweets and gajak" by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>342</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>343</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

13.	1901	Preparations suitable for infants or young children, put up for retail sale
-----	------	---

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

		wares <sup>344</sup> [of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled]]
14.	<sup>345</sup> [***]	
15.	1904 [other than 1904 10 20]	All goods <i>i.e.</i> Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khi, parched paddy or rice coated with sugar or gur, commonly known as Murki <sup>346</sup> [Fortified Rice Kernel (FRK)]]
16.	<sup>347</sup> [1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products [other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, <sup>348</sup> [toasted bread and similar toasted products, <sup>349</sup> [un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted]]]]
<sup>350</sup> [16A.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee]
17.	2101 20	All goods <i>i.e.</i> Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate
18.	<sup>351</sup> [***]	

344 Substituted for "of heading 1905" by Notification No. 17/2023-Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

345 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

14.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
-----	------	---

346 Inserted by Notification No. 01/2025-Central Tax (Rate), dated 16-01-2025, w.e.f. 16-01-2025.

347 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, it was amended by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

16.	1905 [other than 1905 32 11, 1905 90 40]	All goods <i>i.e.</i> Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, khakhra, plain chapatti or roti], Waffles and wafers coated with chocolate or containing chocolate, papad, bread.
-----	--	--

348 Substituted for "toasted bread and similar toasted products" by Notification No. 9/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

349 Substituted for "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion" by Notification No. 5/2024-Central Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024.

350 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

351 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

18.	2103 90 10	Curry paste
-----	------------	-------------

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

19.	<sup>352</sup> [***]	
20.	<sup>353</sup> [***]	
21.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
22.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
23.	2106	<sup>354</sup> [Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]]
24.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured <sup>355</sup> [[other than Drinking water packed in 20 litres bottles]]
<sup>356</sup> [24A.	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water <sup>357</sup> [and caffeinated beverages]]]
25.	2207	<sup>358</sup> [Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]]
<sup>359</sup> [25A.	2207 10 12	Spirits for industrial use]

352 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

19.	2103 90 30	Mayonnaise and salad dressings
-----	------------	--------------------------------

353 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

20.	2103 90 40	Mixed condiments and mixed seasoning
-----	------------	--------------------------------------

354 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, it was amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017 and Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. "All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, 78[Diabetic foods, Custard powder; [other than batters including idli/dosa batter, Namkeens], bhujia, mixture, chabena and similar edible 115[preparations in ready for consumption form, khakhra]]".

355 Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

356 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

357 Inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

358 Substituted for "Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]" by Notification No. 12/2022-Central Tax (Rate), dated 30-12-2022, w.e.f. 1-1-2023. Prior to its substitution, said words as amended by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

359 Inserted vide Notification No. 17/2023-Central Tax (Rate) dated 19-10-2023 w.e.f. 20-10-2023.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid
<sup>360</sup> [26A.	2404 12 00	<i>Products containing nicotine and intended for inhalation without combustion</i>
26B.	2404 91 00, 2404 92 00, 2404 99 00	<i>Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation</i>
26C.	2515 12 20, 2515 12 90	<i>Marble and travertine, other than blocks</i>
26D.	2516 12 00	<i>Granite, other than blocks</i>
26E.	2601	<i>Iron ores and concentrates, including roasted iron pyrites</i>
26F.	2602	<i>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight</i>
26G.	2603	<i>Copper ores and concentrates</i>
26H.	2604	<i>Nickel ores and concentrates</i>
26-I.	2605	<i>Cobalt ores and concentrates</i>
26J.	2606	<i>Aluminium ores and concentrates</i>
26K.	2607	<i>Lead ores and concentrates</i>
26L.	2608	<i>Zinc ores and concentrates</i>

<sup>360</sup> Substituted by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022. Prior to their substitution, Sl. Nos. 26A and 26B, as inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017 and Sl. Nos. 26C to 26L inserted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021, read as under

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



Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

26M.	2609	Tin ores and concentrates
26N.	2610	Chromium ores and concentrates]
27.	<sup>361</sup> [***]	
28.	2619	<sup>362</sup> [Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag]
29.	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.
30.	2621	<sup>363</sup> [Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]]
<sup>364</sup> [30A.	2706	<sup>365</sup> [Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars]]
31.	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene
32.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
33.	2710	<sup>366</sup> [Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]]

<sup>361</sup> Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

27.	2503 00 10	Sulphur recovered as by-product in refining of crude oil
-----	------------	--

<sup>362</sup> Substituted for "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel" by Notification No. 9/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

<sup>363</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste"

<sup>364</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>365</sup> Substituted for "Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>366</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than petrol, Diesel and ATF, not in GST]".

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

34.	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]
35.	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
36.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
37.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
38.	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
39.	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods <sup>367</sup> [including Fertilizer grade Phosphoric acid]]
40.	29	All organic chemicals other than gibberellic acid
41.	<sup>368</sup> [***]	
42.	3102	Mineral or chemical fertilisers, nitrogenous, <sup>369</sup> [***] which are clearly not to be used as fertilizers
43.	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers
44.	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers
45.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers

<sup>367</sup> Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>368</sup> Omitted by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022, before it was read as,:

"41.	30	Nicotine polacrilex gum"
------	----	--------------------------

<sup>369</sup> Words "other than those" omitted by Corrigendum GSR 761(E), dated 30-6-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

46.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)
47.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)
48.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
49.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
50.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
51.	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined
52.	3207	<sup>370</sup> [Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes]
<sup>371</sup> [52A.	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
52B.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium

<sup>370</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry".

<sup>371</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

52C.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather]
53.	3211 00 00	Prepared driers
54.	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
<sup>372</sup> [54A.	3213	<sup>373</sup> [Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings]]
<sup>374</sup> [54B.	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like]
<sup>375</sup> [ 54C.	3215	<i>All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink]</i>
55.	<sup>376</sup> [***]	
56.	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases
57.	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used

372 Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

373 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Poster colour".

374 Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

375 Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

376 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, it was amended by Corrigendum GSR 958(E), dated 27-7-2017.

55.	3215	<i>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid 31[(other than Fountain pen ink and Ball pen ink)]</i>
-----	------	---

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

		for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated/de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]
<sup>377</sup> [57A.	3303	Perfumes and toilet waters]
58.	<sup>378</sup> [3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than Kajal, Kumkum, Bindi, Sindur, Alta]]
59.	<sup>379</sup> [3305	<sup>380</sup> [Preparations for use on the hair [except Mehendi paste in Cones]]]
60.	<sup>381</sup> [3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]]
<sup>382</sup> [60A.	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoop batti, dhoop, sambhrani]]
61.	<sup>383</sup> [3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent]

377 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

378 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

58.	3304 20 00	Kajal pencil sticks
-----	------------	---------------------

379 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

59.	3305 90 11, 3305 90 19	Hair oil
-----	------------------------	----------

380 Substituted for "Preparations for use on the hair" by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

381 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

60.	3306 10 20	Dentifrices - Toothpaste
-----	------------	--------------------------

382 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

383 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

61.	3401 [except 340130]	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap
-----	----------------------	--

<sup>384</sup> [61A.	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]
61B.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals]
62.	3404	Artificial waxes and prepared waxes
<sup>385</sup> [62A.	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404]
63.	3407	<sup>386</sup> [Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)]
64.	3501	Casein, caseinates and other casein derivatives; casein glues
65.	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
66.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other
		glues of animal origin, excluding casein glues of heading 3501

<sup>384</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>385</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>386</sup> Substituted for 'Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)' by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

67.	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein
68.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
69.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
70.	3507	Enzymes, prepared enzymes
71.	3601	Propellant powders
<sup>387</sup> [71A.	3602	Prepared explosives, other than propellant powders; such as Industrial explosives]
72.	3603	<sup>388</sup> [ <i>Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators</i> ]
<sup>389</sup> [72A.	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles]
73.	<sup>390</sup> [***]	
<sup>391</sup> [73A.	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter, such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters]
74.	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)
75.	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed

<sup>387</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>388</sup> Substituted for "Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>389</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>390</sup> 95. Omitted by Notification No. 3/2020-Central Tax (Rate), dated 25-3-2020, w.e.f. 1-4-2020. Prior to its omission, Sl. No. 73 read as under:

"73.	3605	Matches (other than handmade safety matches [3605 00 10])"
------	------	--

<sup>391</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

76.	3703	Photographic paper, paperboard and textiles, sensitised, unexposed
77.	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films
79.	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use
80.	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
81.	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
82.	3803 00 00	Tall oil, whether or not refined
83.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates
84.	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent
85.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
86.	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
87.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products <sup>392</sup> [[other than bio-pesticides mentioned against S. No. 78A of Schedule II]]
88.	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for

<sup>392</sup> Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.



Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

		example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
89.	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods
<sup>393</sup> [89A.	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils]
90.	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics; such as Vulcanizing agents for rubber
<sup>394</sup> [90A.	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
90B.	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers]
91.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
92.	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801
93.	3817	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902
94.	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]
<sup>395</sup> [94A.	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
94B.	3820	Anti-freezing preparations and prepared de-icing fluids]

<sup>393</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>394</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>395</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

95.	3821	Prepared culture media for the development or maintenance of micro- organisms (including viruses and the like) or of plant, human or animal cells
96.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols
97.	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
98.	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]
<sup>396</sup> [98A.	3827	<i>Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included]</i>
99.	<sup>397</sup> [***]	
100.	3901 to 3913	All goods <i>i.e.</i> polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example,
		hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms
101.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms
<sup>398</sup> [101A.	3915	<i>Waste, Parings and Scrap, of Plastics]</i>

<sup>396</sup> Inserted by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>397</sup> Omitted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its omission, Sl. No.

99 read as under:

"99.	3826	<i>Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals"</i>
------	------	---

<sup>398</sup> Inserted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

102.	<sup>399</sup> [***]	
103.	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics
104.	3917	Tubes, pipes and hoses, and fittings therefor, of plastics
<sup>400</sup> [104A.	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics]
105.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
106.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
107.	3921	Other plates, sheets, film, foil and strip, of plastics
<sup>401</sup> [107A.	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics]
108.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics <sup>402</sup> [(except the items covered in Sl. No. 80AA in Schedule II)]
109.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
110.	3925	Builder's wares of plastics, not elsewhere specified
111.	3926	<sup>403</sup> [Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]]
112.	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene

<sup>399</sup> Omitted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its omission, Sl. No. 102 read as under:

"102.	3915	Waste, parings and scrap, of plastics"
-------	------	--

<sup>400</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>401</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>402</sup> Inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019 [It may be noted that Entry No. 80AA of Schedule II is now omitted by Notification No. 27/2019-Central Tax (Rate), dated 30-12-2019, w.e.f. 1-1-2020].

<sup>403</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, it was amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, before it was read as, "PVC Belt Conveyor, 79[Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats]".

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

		butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non- conjugated diene rubber (EPDM)
113.	4003	Reclaimed rubber in primary forms or in plates, sheets or strip
114.	4004	<sup>404</sup> [Powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)]
115.	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
116.	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
117.	4007	Vulcanised rubber thread and cord, other than latex rubber thread
118.	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
119.	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
120.	4010	Conveyor or transmission belts or belting, of vulcanised rubber
121.	4011	Rear Tractor tyres and rear tractor tyre tubes
<sup>405</sup> [121A.	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber]
<sup>406</sup> [ <sup>407</sup> [121B.]	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]]
122.	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]

<sup>404</sup> Substituted for "Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom" by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

<sup>405</sup> Inserted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019, before it was read as "243A".

<sup>406</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>407</sup> Sl. No. 121A renumbered as Sl. No. 121B by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

123.	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]
<sup>408</sup> [123A.	<sup>409</sup> [4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]]]
<sup>410</sup> [123B.	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
123C.	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material]
124.	4202	<sup>411</sup> [Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such
		materials or with paper [other than handbags and shopping bags, of cotton or jute]]
<sup>412</sup> [124A.	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]
124B.	4205	Other articles of leather or of composition leather
124C.	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons]
125. to 130.	<sup>413</sup> [***]	

408 Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, before it was read as,

123A	4016	Rice rubber rolls for paddy de-husking machine
------	------	--

409 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

410 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

411 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "School satchels and bags other than of leather or composition leather".

412 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

413 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

125.	4202 12 10	Toilet cases
126.	4202 22 10	Hand bags and shopping bags, of artificial plastic material
127.	4202 22 20	Hand bags and shopping bags, of cotton

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

131.	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.
132.	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303
<sup>414</sup> [132A.	4303	Articles of apparel, clothing accessories and other articles of furskin]
133.	4304	<sup>415</sup> [Artificial fur and articles thereof]
134.	4403	Wood in the rough
135.	4407	Wood sawn or chipped
136.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]
137.	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed <sup>416</sup> [[other than bamboo flooring]]
<sup>417</sup> [137A.	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
137B.	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
137C.	4412	Plywood, veneered panels and similar laminated wood
137D.	4413	Densified wood, in blocks, plates, strips, or profile shapes

128.	4202 22 30	Hand bags and shopping bags, of jute
129.	4202 22 40	Vanity bags
130.	4202 29 10	Handbags of other materials excluding wicker work or basket work

414 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

415 Substituted for "Artificial fur other than articles thereof" by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, it was amended by Corrigendum GSR 958(E), dated 27-7-2017.

416 Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

417 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

137E.	4414	Wooden frames for paintings, photographs, mirrors or similar objects
137F.	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes <sup>418</sup> [[other than bamboo wood building joinery]]
137G.	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
138.	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between
139.	44 or any Chapter	Bamboo flooring tiles
140.	<sup>419</sup> [[***]]	
141.	4501	Waste cork; crushed, granulated or ground cork
142. to 144.	<sup>420</sup> [[***]]	
145.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets
146.	4806 [Except 4806 2000, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)
147.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets
148.	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular

<sup>418</sup> Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>419</sup> Omitted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, before it was read as,

140.	4419	Tableware and Kitchenware of wood
------	------	-----------------------------------

<sup>420</sup> Omitted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to their omission, Sl. Nos. 142, 143 and 144 read as under:

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

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

		(including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 <sup>421</sup> [***]
149.	4812	Filter blocks, slabs and plates, of paper pulp
150.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes
<sup>422</sup> [150A.	4814	Wall paper and similar wall coverings; window transparencies of paper]
151.	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes
152.	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]
153.	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres
<sup>423</sup> [153A.	4819 (except 4819 10, 4819 20)	All Goods (Other than Cartons, boxes and cases of, - a) corrugated paper or paper board; or b) non-corrugated paper or paper board)
154.	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; and book

421 Words "[Other than aseptic packaging paper]" omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

422 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

423 Substituted by Notification No. 2/2024-Central Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024. Prior to its substitution, Sl. No. 153A, as inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017 and Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021, read as under:

"153A.	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like"
--------	------	--



Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

		covers, of paper or paperboard [other than note books and exercise books]
155.	4821	Paper or paperboard labels of all kinds, whether or not printed
156.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
157.	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, <sup>424</sup> [Braille paper, kites, Paper mache articles]]
<sup>425</sup> [157A.	4906 00 00	<i>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing</i>
157B.	4907	<i>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips) <sup>426</sup>]; Cheques, loose or in book form]</i>
157C.	4908	<i>Transfers (decalcomanias)</i>
157D.	4909	<i>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</i>
157E.	4910	<i>Calendars of any kind, printed, including calendar blocks</i>
157F.	4911	<i>Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices]</i>
158.	<sup>427</sup> [***]	

<sup>424</sup> Substituted for "Braille paper" by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>425</sup> S. Nos. 157A to 157F inserted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

<sup>426</sup> Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>427</sup> Omitted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its omission, Sl. No. 158 read as under:

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

159.	5402, 5404, 5406	<sup>428</sup> [All goods other than synthetic filament yarns]
160.	5403, 5405, 5406	<sup>429</sup> [All goods other than artificial filament yarns]
161.	5501, 5502	Synthetic or artificial filament tow
162.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres
163.	5505	Waste of manmade fibres
<sup>430</sup> [163A.	5601 22 00	Cigarette Filter rods]
<sup>431</sup> [163B.	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods
163C.	6305 32 00	Flexible intermediate bulk containers]
164.	<sup>432</sup> [***]	
165.	<sup>433</sup> [***]	
166.	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
167.	6402	Other footwear with outer soles and uppers of rubber or plastics
168.	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
169.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
170.	6405	Footwear, other
171.	6406	Footwear, parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

"158.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale"
-------	------	--

428 Substituted for "All synthetic filament yarn such as nylon, polyester, acrylic, etc." by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

429 Substituted for "All artificial filament yarn such as viscose rayon, Cuprammonium, etc." by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

430 Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

431 Inserted by Notification No. 27/2019-Central Tax (Rate), dated 30-12-2019, w.e.f. 1-1-2020.

432 Omitted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its omission, Sl. No. 164 read as under:

"164.	5508	Sewing thread of manmade staple fibres"
-------	------	---

433 Omitted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its omission, Sl. No. 165 read as under:

"165.	5509, 5510, 5511	Yarn of manmade staple fibres"
-------	------------------	--------------------------------

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

172.	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), <sup>434</sup> [of felt [other than textile caps]]
173.	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
174.	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
175.	6505	<sup>435</sup> [Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed]
176.	6506	Other headgear, whether or not lined or trimmed
177.	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
<sup>436</sup> [177A.	<sup>437</sup> [6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit]]
<sup>438</sup> [177B.	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
177C.	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
177D.	6801	Setts, curbstones and flagstones, of natural stone (except slate)
177E.	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone

<sup>434</sup> Substituted for "of felt" by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>435</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed".

<sup>436</sup> Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

<sup>437</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

177A	6802	All goods other than: - (i) all goods of marble and granite. (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone.
------	------	---

<sup>438</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

		(including slate), whether or not on a backing; artificially coloured granules, chippings and power, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone] <sup>439</sup> [except the items covered in Sl. No. 123 in Schedule I]
177F.	6803	Worked slate and articles of slate or of agglomerated slate]
178.	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials
179.	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
180.	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69
<sup>440</sup> [180A.	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
180B.	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
180C.	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented]
181.	6810	<sup>441</sup> [Articles of cement, of concrete or of artificial stone, whether or not reinforced]

<sup>439</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

<sup>440</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>441</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Pre cast Concrete Pipes".

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

182.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like
<sup>442</sup> [182A.	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
182B.	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
182C.	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
182D.	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included <sup>443</sup> [ <i>other than Fly ash bricks; Fly ash aggregates; Fly ash blocks</i> ]
182E.	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths]
183.	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths
184.	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths
<sup>444</sup> [184A.	6904	Ceramic flooring blocks, support or filler tiles and the like
184B.	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods]
185.	6906	<sup>445</sup> [Ceramic pipes, conduits, guttering and pipe fittings]

<sup>442</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>443</sup> Substituted for "[*other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 per cent or more fly ash content*]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>444</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>445</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

<sup>446</sup> [185A.	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
185B.	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods
185C.	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
185D.	6914	Other ceramic articles]
186.	<sup>447</sup> [***]	
187.	<sup>448</sup> [***]	
188.	<sup>449</sup> [***]	
189.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
<sup>450</sup> [189A.	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189B.	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189C.	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189D.	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials

446 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

447 Omitted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, before it was read as,

186.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
------	------	---

448 Omitted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, before it was read as,

187.	6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]
------	------	--

449 Omitted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its omission, Sl. No. 188 read as under:

"188.	7001	Cullet and other waste and scrap of glass; glass in the mass"
-------	------	---

450 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

189E.	7007	Safety glass, consisting of toughened (tempered) or laminated glass
189F.	7008	Multiple-walled insulating units of glass
189G.	7009	Glass mirrors, whether or not framed, including rear-view mirrors]
190.	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
<sup>451</sup> [190A.	7011	<sup>452</sup> [ <i>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like ]]</i>
191.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
<sup>453</sup> [191A.	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked]
192.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses
<sup>454</sup> [192A.	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms]
193.	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
194.	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other

<sup>451</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>452</sup> Substituted for "Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>453</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>454</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

		than imitation jewellery; glass microspheres not exceeding 1 mm in diameter
195.	7019	<sup>455</sup> [ <i>Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)</i> ]
<sup>456</sup> [195A.	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]]
196.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
197.	7202	Ferro-alloys
198.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms
199.	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel
200.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel
201.	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
202.	7207	Semi-finished products of iron or non-alloy steel
203.	7208 to 7212	All flat-rolled products of iron or non-alloy steel
204.	7213 to 7215	All bars and rods, of iron or non-alloy steel
205.	7216	Angles, shapes and sections of iron or non-alloy steel
206.	7217	Wire of iron or non-alloy steel
207.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
208.	7219,7220	All flat-rolled products of stainless steel
209.	7221, 7222	All bars and rods, of stainless steel
210.	7223	Wire of stainless steel

<sup>455</sup> Substituted for "Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>456</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.



Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

211.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
212.	7225, 7226	All flat-rolled products of other alloy steel
213.	7227, 7228	All bars and rods of other alloy steel
214.	7229	Wire of other alloy steel
215.	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel
216.	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails
217.	7303	Tubes, pipes and hollow profiles, of cast iron
218.	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
219.	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel
220.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
221.	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
222.	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]
223.	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

224.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment <sup>457</sup> [; other than Milk cans made of Iron, or Steel]
225.	7311	Containers for compressed or liquefied gas, of iron or steel
226.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
227.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
228.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
229.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315 82, 7315 89, 7315 90
230.	7316	Anchors, grapnels and parts thereof, of iron or steel
231.	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
232.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter- pins, washers (including spring washers) and similar articles, of iron or steel
233.	7319	<sup>458</sup> [***] Knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included
234.	7320	Springs and leaves for springs, of iron and steel
235.	7321	<sup>459</sup> [Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than

<sup>457</sup> Inserted by Notification No. 2/2024-Central Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.

<sup>458</sup> Words "Sewing needles," omitted by Corrigendum GSR 958(E), dated 27-7-2017.

<sup>459</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "LPG stoves".

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

		Kerosene burners, kerosene stoves <sup>460</sup> [, wood burning stoves of iron or steel, and solar cookers]]]
<sup>461</sup> [235A.	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel]
236.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
<sup>462</sup> [236A.	7323 94 10	Ghamella
236B.	7324	Sanitary ware and parts thereof, of iron and steel]
237.	7325	<sup>463</sup> [Other cast articles of iron or steel]
238.	7326	<sup>464</sup> [Other articles of iron or steel]
239.	7401	Copper mattes; cement copper (precipitated copper)
240.	7402	Unrefined copper; copper anodes for electrolytic refining
241.	7403	Refined copper and copper alloys, unwrought
242.	7404	Copper waste and scrap
243.	7405	Master alloys of copper
244.	7406	Copper powders and flakes
245.	7407	Copper bars, rods and profiles

<sup>460</sup> Substituted for "and wood burning stoves of iron or steel" by Notification No. 2/2024-Central Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.

<sup>461</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>462</sup> Sl. Nos. 236A and 236B substituted for Sl. No. 236A by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, Sl. No. 236A, as inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under:

"236A.	7324	Sanitary ware and parts thereof, of iron and steel"
--------	------	---

<sup>463</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system".

<sup>464</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal".

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

246.	7408	Copper wire
247.	7409	Copper plates, sheets and strip, of a thickness exceeding <sup>465</sup> [0.15] mm
248.	7410	Copper foils
249.	7411	Copper tubes and pipes
250.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
251.	7413	Stranded wires and cables
252.	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
<sup>466</sup> [252A.	7418	All goods [other than table, kitchen or other household articles of copper; Utensils]
253.	<sup>467</sup> [7419	<sup>468</sup> [Other articles of copper [other than Brass Kerosene Pressure Stove]]]
254.	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
255.	7502	Unwrought nickel
256.	7503	Nickel waste and scrap
257.	7504	Nickel powders and flakes
258.	7505	Nickel bars, rods, profiles and wire
259.	7506	Nickel plates, sheets, strip and foil
260.	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
261.	7508	Other articles of nickel

<sup>465</sup> Substituted for "0.12.5" by Corrigendum GSR 958(E), dated 27-7-2017.

<sup>466</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>467</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

253.	7419 91 00	Metal castings
------	------------	----------------

<sup>468</sup> Substituted for "Other articles of copper" by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

262.	7601	<sup>469</sup> [Unwrought Aluminium]
263.	7602	Aluminium waste and scrap
264.	7603	Aluminium powders and flakes
265.	7604	Aluminium bars, rods and profiles
266.	7605	Aluminium wire
267.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm
268.	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm
269.	7608	Aluminium tubes and pipes
270.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
271.	<sup>470</sup> [7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures]
272.	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
273.	7612	Aluminium casks, drums, cans, boxes, etc. <sup>471</sup> ]; other than Milk cans made of Aluminium]
274.	7613	Aluminium containers for compressed or liquefied gas
275.	7614	<sup>472</sup> [Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated]

*469 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods".*

*470 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,*

271.	7610 [Except 7610 10 00]	<i>Aluminium structures (excluding prefabricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures</i>
------	-----------------------------	---

*471 Inserted by Notification No. 2/2024-Central Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.*

*472 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,*

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

<sup>473</sup> [275A.	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils <sup>474</sup> [; Milk cans made of Aluminium]]]
276.	7616	Other articles of aluminium
277.	7801	Unwrought lead
278.	7802	Lead waste and scrap
279.	7804	Lead plates, sheets, strip and foil; lead powders and flakes
280.	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)
281.	7901	Unwrought zinc
282.	7902	Zinc waste and scrap
283.	7903	Zinc dust, powders and flakes
284.	7904	Zinc bars, rods, profiles and wire
285.	7905	Zinc plates, sheets, strip and foil
286.	7907	Other articles of zinc including sanitary fixtures
287.	8001	Unwrought tin
288.	8002	Tin waste and scrap
289.	8003	Tin bars, rods, profiles and wire
290.	8007	Other articles of tin
291.	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap
292.	8113	Cermets and articles thereof, including waste and scrap
293.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)

"Stranded wires and cables".

473 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

474 Inserted by Notification No. 2/2024-Central Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

294.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
295.	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
296.	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks
297.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
298.	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or crew driving), including dies for drawing or extruding metal, and rock trilling or earth boring tools
299.	8208	Knives and cutting blades, for machines or for mechanical appliances
300.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets
301.	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg. or less, used in the preparation, conditioning or serving of food or drink
<sup>475</sup> [301A.	8211	<i>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor]</i>
<sup>476</sup> [ <sup>477</sup> 301AA.]	8212	Razors and razor blades (including razor blade blanks in strips)]

475 Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

476 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

477 Sl. No. 301A renumbered as Sl. No. 301AA by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022, before it was read as, "Put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE".

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

302.	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor
<sup>478</sup> [302A.	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) <sup>479</sup> [***] <sup>480</sup> [[ <i>other than pencil sharpeners</i> ]]]
<sup>481</sup> [302B.	8215	<i>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware]</i>
303.	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal
<sup>482</sup> [303A.	<sup>483</sup> [8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal]]
<sup>484</sup> [303B.	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
303C.	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
303D.	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal]
304.	<sup>485</sup> [***]	

478 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

479 Words "[*other than paper knives, pencil sharpeners and blades therefor*]" omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

480 Inserted by Notification No. 3/2023-Central Tax (Rate), dated 28-2-2023, w.e.f. 1-3-2023.

481 Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

482 Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

483 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

303A	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.
------	------	--

484 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

485 Omitted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, before it was read as,

304.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal;
------	------	--



Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

305.	8307	Flexible tubing of base metal, with or without fittings
306.	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal
307.	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
<sup>486</sup> [307A.	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405]
308.	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
<sup>487</sup> [308A.	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B.	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps]
309.	8401	Nuclear reactors; machinery and apparatus for isotopes separation
310.	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
311.	8403	Central heating boilers other than those of heading 8402
312.	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units

		<i>photograph, picture or similar frames, of base metal; mirrors of base metal</i>
--	--	--

486 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

487 Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

313.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
314.	8406	Steam turbines and other vapour turbines
315.	8410	Hydraulic turbines, water wheels, and regulators therefor
316.	8411	<sup>488</sup> [Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]]
317.	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]
<sup>489</sup> [317A.	8413	<sup>490</sup> [(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps]
317B.	8414	<sup>491</sup> [Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps] ]]
<sup>492</sup> [317C.	8414 20 10	Bicycle pumps
317D.	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps]
318.	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances

<sup>488</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Turbo-jets, turbo-propellers and other gas turbines - turbo-jets".

<sup>489</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>490</sup> Substituted for "Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>491</sup> Substituted for "Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>492</sup> Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

319.	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
<sup>493</sup> [319A.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415]
320.	<sup>494</sup> [ <sup>495</sup> [8419 [other than 8419 12]]]	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]]
321.	8420	<sup>496</sup> [Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]]
322.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
323.	8422 20 00, 8422 30 00, 8422 40 00, <sup>497</sup> [8422 90] [other than 8422 1100, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]
324.	8423	<sup>498</sup> [Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds]
325.	8424	<sup>499</sup> [Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire

493 Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

494 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

320.	8419 20	Medical, surgical or laboratory sterilisers
------	---------	---

495 Substituted for "8419" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

496 Substituted for "Calendering or other rolling machines, other than for metals or glass, and cylinders therefor" by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

497 Substituted for "8522 90" by Corrigendum GSR 958(E), dated 27-7-2017.

498 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [other than electric or electronic weighing machinery]".

499 Substituted for "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

		extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]]
326.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
327.	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
<sup>500</sup> [327A.	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
327B.	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
327C.	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
327D.	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers]
328.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
<sup>501</sup> [328A.	8433	<i>Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]</i>
328B.	8434	<i>Milking machines and dairy machinery]</i>
329.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
<sup>502</sup> [329A.	8437	<i>Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof]</i>

and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]" by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Earlier, the quoted words were amended by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017 and Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

500 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

501 Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

502 Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

330.	8438	<sup>503</sup> [Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils]
331.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
332.	8440	Book-binding machinery, including book-sewing machines
333.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
334.	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
335.	8443	<sup>504</sup> [Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof]
336.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
337.	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447
338.	8446	Weaving machines (looms)
339.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting

<sup>503</sup> Substituted for "Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>504</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of connecting to an automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than ink cartridges with or without print head assembly and ink spray nozzle]".

340.	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
341.	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
<sup>505</sup> [341A.	8450	Household or laundry-type washing machines, including machines which both wash and dry]
342.	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
343.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
344.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
345.	8455	Metal-rolling mills and rolls therefor
346.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
347.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
348.	8458	Lathes (including turning centres) for removing metal
349.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing

<sup>505</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

		metal, other than lathes (including turning centres) of heading 8458
350.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
351.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included
352.	8462	<sup>506</sup> [ <i>Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above</i> ]
353.	8463	Other machine-tools for working metal, or cermets, without removing material
354.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
355.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
356.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand
357.	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
358.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading

<sup>506</sup> Substituted for "Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

		8512.5; gas-operated surface, tempering machines and appliances
359.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
360.	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in soded form and machines for processing such data, not elsewhere specified or included
361.	8472	<sup>507</sup> [Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]]
362.	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472
363.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
364.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
<sup>508</sup> [364A.	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines]
365.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter

<sup>507</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Perforating or stapling machines (staplers), pencil sharpening machines".

<sup>508</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.



Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

<sup>509</sup> [365A.	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter]
366.	8479	<sup>510</sup> [Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]]
367.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
368.	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
369.	8482	Ball bearing, Roller Bearings
<sup>511</sup> [369A.	8483	<sup>512</sup> [Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)]]
<sup>513</sup> [369B.	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals]
<sup>514</sup> [ 369C.	8485	<i>Machines for Additive Manufacturing]</i>
370.	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semi-conductor boules or wafers, semi-conductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories
371.	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter

<sup>509</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>510</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]".

<sup>511</sup> Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

<sup>512</sup> Substituted for "Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws" by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Earlier, the quoted words were substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>513</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>514</sup> Inserted by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>515</sup> [ 371A.	84 or 85	<i>E-waste</i> Explanation. — <i>For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338(E), dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer]</i>
372.	8501	Electric motors and generators (excluding generating sets)
373.	8502	Electric generating sets and rotary converters
374.	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502
375.	8504	<sup>516</sup> [Electrical transformers, static converters (for example, rectifiers) and inductors <sup>517</sup> [, other than charger or charging station for Electrically operated vehicles]]
376.	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads
<sup>518</sup> [376A.	8506	Primary cells and primary batteries
<sup>519</sup> [376AA.	8507 60 00	Lithium-ion Batteries
<sup>520</sup> [376AAA.	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank]
376AB.	8508	Vacuum cleaners
376AC.	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 <sup>521</sup> [***]
376AD.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor]

<sup>515</sup> Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>516</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)".

<sup>517</sup> Inserted by Notification No. 12/2019-Central Tax (Rate), dated 31-7-2019, w.e.f. 1-8-2019.

<sup>518</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>519</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

<sup>520</sup> Inserted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

<sup>521</sup> Words "[other than wet grinder consisting of stone as a grinder]" omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

376B.	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
376C.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512]
377.	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss
378.	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets
<sup>522</sup> [378A.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for <sup>523</sup> [domestic purposes [other than solar cookers]]; electric heating resistors, other than those of heading 8545]
379.	8517	<sup>524</sup> [All goods]
380.	8518	<sup>525</sup> [Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set]
<sup>526</sup> [380A.	8519	Sound recording or reproducing apparatus]

<sup>522</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

<sup>523</sup> Substituted for "domestic purposes;" by Notification No. 2/2024-Central Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.

<sup>524</sup> Substituted for "Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]" by Notification No. 3/2020-Central Tax (Rate), dated 25-3-2020, w.e.f. 1-4-2020. Earlier, the quoted words were substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>525</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures [other than single loudspeakers, mounted in their enclosures]; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;".

<sup>526</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

381.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
<sup>527</sup> [381A.	8522	Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521]
382.	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and master's for the production of discs, but excluding products of Chapter 37
<sup>528</sup> [382A.	8524	<i>Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens]</i>
<sup>529</sup> [383.	8525 or 8806	<i>Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.]</i>
<sup>530</sup> [383A.	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
383B.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock]
<sup>531</sup> [383C.	8528	Television set (including LCD or LED television) of screen size not exceeding <sup>532</sup> [32 inches]]
384.	8528	<sup>533</sup> [Computer monitors not exceeding <sup>534</sup> [32 inches]], Set top Box for Television (TV)

<sup>527</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>528</sup> Inserted by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>529</sup> Substituted by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022. Prior to its substitution, Sl. No. 383, as amended by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017 and Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019, read as under:

"383.	8525	<i>Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.]"</i>
-------	------	---

<sup>530</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>531</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

<sup>532</sup> Substituted for "68 cm" by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

<sup>533</sup> Substituted for "Computer monitors not exceeding 17 inches" by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>534</sup> Substituted for "20 inches" by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

<sup>535</sup> [384A.	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
384B.	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
384C.	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530]
385.	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)
386.	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors
387.	8534 00 00	Printed Circuits
388.	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1000 volts
<sup>536</sup> [388A.	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables
388B.	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517]
389.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537
390.	8539	<sup>537</sup> [ <i>Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infrared lamps; arc lamps</i> <sup>538</sup> [***]]

<sup>535</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>536</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>537</sup> Substituted for "Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022. Earlier, the quoted words were substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>538</sup> Words "[other than Light-Emitting Diode (LED) Light Sources]" omitted by Notification No. 6/2022-Central Tax (Rate),

391.	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)
392.	8541	<sup>539</sup> [ <i>Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light -Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals</i> ]
393.	8542	Electronic integrated circuits
394.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter
395.	8544	<sup>540</sup> [Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors]
396.	8545	<sup>541</sup> [Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes]
397.	8546	Electrical insulators of any material
<sup>542</sup> [397A.	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material]
398.	<sup>543</sup> [8548 or 8549]	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of

dated 13-7-2022, w.e.f. 18-7-2022.

539 Substituted for "Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounts piezoelectric crystals" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

540 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, it was amended by Corrigendum GSR 958(E), dated 27-7-2017.

541 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Carbon electrodes".

542 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

543 Substituted for "8548" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

		machinery or apparatus, not specified or included elsewhere in this Chapter
<sup>544</sup> [398A.	8601	<i>Rail locomotives powered from an external source of electricity or by electric accumulators</i>
398B.	8602	<i>Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof</i>
398C.	8603	<i>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604</i>
398D.	8604	<i>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)</i>
398E.	8605	<i>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)</i>
398F.	8606	<i>Railway or tramway goods vans and wagons, not self-propelled</i>
398G.	8607	<i>Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof</i>
398H.	8608	<i>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing]</i>
399.	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]
<sup>545</sup> [399A.	8702	Buses for use in public transport which exclusively run on Bio-fuels]
400.	8703	<sup>546</sup> [Following motor vehicles of length not exceeding 4000 mm, namely: —

544 S. Nos. 398A to 398H inserted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

545 Inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

546 Substituted for the following by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

"Cars for physically handicapped persons, subject to the following conditions:

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

		<p>(a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and</p> <p>(b) Diesel driven vehicles of engine capacity not exceeding 1500cc</p> <p>for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department]</p>
401.	8704	Refrigerated motor vehicles
<sup>547</sup> [401A.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)]
402.	8708	<p>Following parts of tractors namely:</p> <p>a. Rear Tractor wheel rim,</p> <p>b. tractor centre housing,</p> <p>c. tractor housing transmission,</p> <p>d. tractor support front axle.</p>
<sup>548</sup> [402A.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories,
		warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles]
403.	8715	Baby carriages and parts thereof
<sup>549</sup> [403A.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]]

<sup>547</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

<sup>548</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

<sup>549</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.



**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

404.	8801	Balloons and dirigibles, gliders and other non-powered aircraft
405.	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof
406.	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof
<sup>550</sup> [406A.	8807	<i>Parts of goods of heading 8801]</i>
407.	8908 00 00	Vessels and other floating structures for breaking up
408.	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked
409.	9002	Optical elements, lenses, prisms, mirrors and other of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]
410.	<sup>551</sup> [***]	
411.	9004	<sup>552</sup> [Spectacles [other than corrective]; goggles including those for correcting vision]
<sup>553</sup> [411A.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
411B.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
411C.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus

<sup>550</sup> Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>551</sup> Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

410.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
------	------	---

<sup>552</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, it was amended by Corrigendum GSR 761(E), dated 30-6-2017, before it was read as, "Spectacles [other than corrective].

<sup>553</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

411D.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
411E.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
411F.	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
411G.	9012	Microscopes other than optical microscopes; diffraction apparatus
411H.	9013	<sup>554</sup> [Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter]
411-I.	9014	Direction finding compasses; other navigational instruments and appliances
411J.	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders]
412.	9016	<sup>555</sup> [Balances of a sensitivity of 5 cg or better, with or without weights]
413.	9017	<sup>556</sup> [Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter]
<sup>557</sup> [413A.	9022	<sup>558</sup> [Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including

<sup>554</sup> Substituted for "Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>555</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>556</sup> Substituted for "Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>557</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>558</sup> Substituted for "Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

		<i>radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like]</i>
413B.	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses]
414.	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
415.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments
416.	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
417.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
418.	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor
419.	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
420.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
421.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

422.	9032	Automatic regulating or controlling instruments and apparatus
423.	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90
<sup>559</sup> [423A.	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
423B.	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101]
424.	9103	Clocks with watch movements, excluding clocks of heading 9104
<sup>560</sup> [424A.	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels]
425.	9105	Other clocks
<sup>561</sup> [425A.	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)
425B.	9107	Time switches with clock or watch movement or with synchronous motor
425C.	9108	Watch movements, complete and assembled]
426.	9109	Clock movements, complete and assembled
427.	9114	<sup>562</sup> [Other clock or watch parts]
428.	9110	<sup>563</sup> [Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements]
<sup>564</sup> [428A.	9111	Watch cases and parts thereof]

<sup>559</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>560</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>561</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>562</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Other clock parts".

<sup>563</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements".

<sup>564</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

429.	9112	<sup>565</sup> [Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof]
<sup>566</sup> [429A.	9113	Watch straps, watch bands and watch bracelets, and parts thereof
429B.	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
429C.	9202	Other string musical instruments (for example, guitars, violins, harps)
429D.	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
429E.	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)
429F.	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
429G.	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
429H.	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds]
430.	9301	Military weapons other than revolvers, pistols
431.	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)
432.	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307
433.	9305	Parts and accessories of articles of headings 9301 to 9304

<sup>565</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Clock cases, and parts thereof".

<sup>566</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

434.	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads
435.	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
<sup>567</sup> [435A.	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles]
436.	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
437.	9403	<sup>568</sup> [Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof]
438.	9404	<sup>569</sup> [Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]]
<sup>570</sup> [438A.	9405	<sup>571</sup> [Luminaires and lighting fittings including search- lights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas

567 Substituted by Notification No. 5/2024-Central Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024, before it was read as,

435A.	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]
-------	------------------------------	--

568 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Bamboo furniture".

569 Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "[Coir mattresses, cotton pillows and mattresses]".

570 Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

571 Substituted for "Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

		<i>mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof;</i> <sup>572</sup> [***]/]]
439.	9406	Prefabricated buildings
440.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
<sup>573</sup> [440A.	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]]
<sup>574</sup> [ <sup>575</sup> [440B.]	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes]
441.	9506	<sup>576</sup> [Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]]
<sup>577</sup> [441A.	9508	<sup>578</sup> [ <i>Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amuse-ments; Fairground Amusements, including Shooting Galleries; Travelling Theatres</i> ]
441B.	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin]
442.	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks
443.	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than

<sup>572</sup> Words "LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)" omitted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

<sup>573</sup> Inserted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

<sup>574</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>575</sup> Sl. No. 440A renumbered as Sl. No. 440B by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

<sup>576</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>577</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>578</sup> Substituted for "Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]" by Notification No. 18/2021- Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

		brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]
444.	9604 00 00	Hand sieves and hand riddles
445.	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning
446.	<sup>579</sup> [***]	
447.	9608	<sup>580</sup> [Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609]
448.	9610 00 00	Boards, with writing or drawing surface, whether or not framed
<sup>581</sup> [448A.	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks]
449.	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes
<sup>582</sup> [449A.	9613	<sup>583</sup> [Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks]]
<sup>584</sup> [449AA.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations]

<sup>579</sup> Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, Sl. No. 446, as amended by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, read as under:

"446.	9607 20 00	Parts of slide fasteners"
-------	------------	---------------------------

<sup>580</sup> Substituted for "Fountain pens, stylograph pens" by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Earlier, the quoted words were amended by Corrigendum GSR 958(E), dated 27-7-2017.

<sup>581</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>582</sup> Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>583</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Kitchen gas lighters".

<sup>584</sup> Inserted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.



Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

<sup>585</sup> [449B.	9617	<sup>586</sup> [ <i>Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners</i> ]
449C.	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing]
450.	9620 00 00	Monopods, bipods, tripods and similar articles
451.	9801	<p>All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified:</p> <ol style="list-style-type: none"> <li>(1) industrial plant,</li> <li>(2) irrigation project,</li> <li>(3) power project,</li> <li>(4) mining project,</li> <li>(5) project for the exploration for oil or other minerals, and</li> <li>(6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf;</li> </ol> <p>and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.</p>
452.	9802	Laboratory chemicals
<sup>587</sup> [452A.	4011 70 00	Tyre for tractors
452B.	4013 90 49	Tube for tractor tyres

<sup>585</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>586</sup> Substituted for "Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

<sup>587</sup> Inserted by Notification No. 19/2017-Central Tax (Rate), dated 18-8-2017.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

452C.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
452D.	8413 81 90	Hydraulic Pumps for Tractors
452E.	8708 10 10	Bumpers and parts thereof for tractors
452F.	8708 30 00	Brakes assembly and its parts thereof for tractors
452G.	8708 40 00	Gear boxes and parts thereof for tractors
452H.	8708 50 00	Transaxles and its parts thereof for tractors
452-I.	8708 70 00	Road wheels and parts and accessories thereof for tractors
452J.	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof
452K.	8708 92 00	Silencer assembly for tractors and parts thereof
452L.	8708 93 00	Clutch assembly and its parts thereof for tractors
452M.	8708 94 00	Steering wheels and its parts thereof for tractor
452N.	8708 99 00	Hydraulic and its parts thereof for tractors
452-O.	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors.]
<sup>588</sup> [452P.	Any Chapter	Permanent transfer of Intellectual Property (IP) right <sup>589</sup> [***]]
<sup>590</sup> [452Q.	Any Chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in notification No. 7 / 2019- Central Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No. 254(E), dated 29th March, 2019  <i>Explanation.</i> —For the purpose of this entry, —

<sup>588</sup> Inserted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>589</sup> Words "in respect of Information Technology software" omitted by Notification No. 13/2021-Central Tax (Rate), dated 27-10-2021, w.e.f. 27-10-2021.

<sup>590</sup> Inserted by Notification No. 8/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

		<p>(i) the term "promoter" shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(iv) "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the REP.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/heading/sub-heading or tariff item elsewhere in this notification.]</p>
453.	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI

**SCHEDULE IV-14%**

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
1.	<sup>591</sup> [***]	
2. to 9.	<sup>592</sup> [***]	

591 Omitted by Notification No. 17/2023-Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023. Prior to its omission, Sl. No. 1 read as under:

"1.	1703	Molasses"
-----	------	-----------

592 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, Sl. No. 9 was amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, before it was read as,

2.	1704	Chewing gum / bubble gum and white chocolate, not containing cocoa
3.	1804	Cocoa butter, fat and oil
4.	1805	Cocoa powder, not containing added sugar or sweetening matter
5.	1806	Chocolates and other food preparations containing cocoa
6.	1901 90 [other than 1901 10, 1901 20 00]	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included

Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

10.	2106 90 20	Pan masala
11.	<sup>593</sup> [***]	
12.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
<sup>594</sup> [12A.	2202 99 90	Caffeinated Beverages]
<sup>595</sup> [12B.	2202	<i>Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]</i>
13.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
14.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
15.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]
<sup>596</sup> [15A.	2404 11 00	<i>Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion</i>
15B.	2404 19 00	<i>Products containing tobacco or nicotine substitutes and intended for inhalation without combustion]</i>
16. & 17.	<sup>597</sup> [***]	
18.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers

		<i>[other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]</i>
7.	1905 32	<i>Waffles and wafers coated with chocolate or containing chocolate</i>
8.	2101 11, 2101 12 00	<i>Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee</i>
9.	2106	<i>Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter; not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan</i>

593 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, it was amended by Corrigendum GSR 867(E), dated 12-7-2017, before it was read as,

11.	2202 99 90	Other non-alcoholic beverages
-----	------------	-------------------------------

594 Inserted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

595 Inserted by Notification No. 8/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

596 Inserted by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

597 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

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

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

19.	598[***]	
20. to 22.	599[***]	
23.	600[***]	
24.	601[***]	
25. to 33.	602[***]	

598 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

19.	2710	Avgas
-----	------	-------

599 Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

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

600 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, it was amended by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

23.	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, [pans or in similar forms or packings [other than poster colour]]
-----	------	--

601 Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

24.	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like"
-----	------	--

602 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

25.	3303	Perfumes and toilet waters
26.	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]
27.	3305 [other than 3305 9011, 3305 90 19]	All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirituous); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]
28.	3306 [other than 3306 10 10, 3306 10 20]	Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than dentifrices in powder or paste form (tooth powder or toothpaste)]
29.	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants
30.	3401 30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
31.	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401
32.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

34.	603[***]	
35. to 45.	604[***]	
46.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; <sup>605</sup> [rear tractor tyres; and of a kind used on aircraft]]
47.	606[***]	
48. to 113.	607[***]	

		<i>textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals</i>
33.	3405	<i>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404</i>

603 Omitted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its omission, Sl. No. 34 read as under:

"34.	3407	<i>Modelling pastes, including those put up for children's amusement"</i>
------	------	---

604 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

35.	3602	<i>Prepared explosives, other than propellant powders; such as Industrial explosives</i>
36.	3604	<i>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles</i>
37.	3606	<i>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters</i>
38.	3811	<i>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils</i>
39.	3813	<i>Preparations and charges for fire-extinguishers; charged fireextinguishing grenades</i>
40.	3814	<i>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers</i>
41.	3819	<i>Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals</i>
42.	3820	<i>Anti-freezing preparations and prepared de-icing fluids</i>
43.	3918	<i>Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics</i>
44.	3922	<i>Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics</i>
45.	3926 [other than 3926 40 11, 3926 90 10]	<i>Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor; plastic beads and [plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats]]</i>

605 Substituted for "and Rear Tractor tyres" by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

606 Omitted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its omission, Sl. No. 47 read as under:

"47.	4012	<i>Retreaded or used tyres and flaps"</i>
------	------	---

607 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

48.	4013	<i>Inner tubes of rubber [other than of a kind used on/in bicycles, cyclickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]</i>
-----	------	--

49.	4016 [other than 4016 92 00]	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine]
50.	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
51.	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
52.	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travellingbags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than School satchels and bags other than of leather or composition leather; Toilet cases, Hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, Vanity bags, Handbags of other materials excluding wicker work or basket work]
53.	4203	Articles of apparel and clothing accessories, of leather or of composition leather
54.	4205	Other articles of leather or of composition leather
55.	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
56.	4303	Articles of apparel, clothing accessories and other articles of furskin
57.	4304	Articles of artificial fur
58.	4410	Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
59.	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
60.	4412	Plywood, veneered panels and similar laminated wood
61.	4413	Densified wood, in blocks, plates, strips, or profile shapes
62.	4414	Wooden frames for paintings, photographs, mirrors or similar objects
63.	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
64.	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware
65.	4814	Wall paper and similar wall coverings; window transparencies of paper
66.	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit
67.	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
68.	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
69.	6801	Setts, curbstones and flagstones, of natural stone (except slate)
70.	6802	All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]
71.	6803	Worked slate and articles of slate or of agglomerated slate
72.	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
73.	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
74.	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented
75.	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks,

		<i>Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering</i>
76.	6812	<i>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813</i>
77.	6813	<i>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials</i>
78.	6814	<i>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials</i>
79.	6815	<i>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included</i>
80.	6901	<i>Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths</i>
81.	6904	<i>Ceramic flooring blocks, support or filler tiles and the like</i>
82.	6905	<i>Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods</i>
83.	6906	<i>Ceramic pipes, conduits, guttering and pipe fittings</i>
84.	6907	<i>Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics</i>
85.	6909	<i>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture</i>
86.	6910	<i>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures</i>
87.	6913	<i>Statuettes and other ornamental ceramic articles</i>
88.	6914	<i>Other ceramic articles</i>
89.	7003	<i>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked</i>
90.	7004	<i>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked</i>
91.	7005	<i>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked</i>
92.	7006 00 00	<i>Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials</i>
93.	7007	<i>Safety glass, consisting of toughened (tempered) or laminated glass</i>
94.	7008	<i>Multiple-walled insulating units of glass</i>
95.	7009	<i>Glass mirrors, whether or not framed, including rear-view mirrors</i>
96.	7011	<i>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like</i>
97.	7014	<i>Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked</i>
98.	7016	<i>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms</i>
99.	7020	<i>Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]</i>
100.	7321	<i>Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel</i>



Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017

114.	8407	<sup>608</sup> [Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]]
115.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
116.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
117.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30] <sup>609</sup> [***]
118.	<sup>610</sup> [***]	

101.	7322	<i>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel</i>
102.	7324	<i>Sanitary ware and parts thereof of iron and steel</i>
103.	7418	<i>All goods other than utensils i.e. sanitary ware and parts thereof of copper</i>
104.	7419	<i>Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00</i>
105.	7610 10 00	<i>Doors, windows and their frames and thresholds for doors</i>
106.	7615	<i>All goods other than utensils i.e. sanitary ware and parts thereof</i>
107.	8212	<i>Razors and razor blades (including razor blade blanks in strips)</i>
108.	8214	<i>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades thereof]</i>
109.	8302	<i>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal</i>
110.	8303	<i>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal</i>
111.	8304	<i>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403</i>
112.	8305	<i>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal</i>
113.	8310	<i>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405</i>

<sup>608</sup> Substituted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as, "Spark-ignition reciprocating or rotary internal combustion piston engine".

<sup>609</sup> Words", concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]" omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

<sup>610</sup> Omitted, by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

118.	8414	<i>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters</i>
------	------	---

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

119.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
120.	611[***]	
121.	612[***]	
122.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
123. to 129.	613[***]	
130.	614[***]	
131.	615[***]	

611 Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

120.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
------	------	---

612 Omitted, by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

121.	8419	Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semi-conductor devices, apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [8419 89 70]; parts [8419 90]
------	------	---

613 Omitted, by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

123.	8423	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds
124.	8424	Fire extinguishers
125.	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
126.	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
127.	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
128.	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers
129.	8443	Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle

614 Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

130.	8450.	Household or laundry-type washing machines, including machines which both wash and dry
------	-------	--

615 Omitted, by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

131.	8472	Other office machines (e.g., hectograph or stencil duplicating machines, addressing machines,
------	------	---

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

132.	616[***]	
133.	617[***]	
134.	618[***]	
135.	619[***]	
136. to 138.	620[***]	
139.	8507	<sup>621</sup> [Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery <sup>622</sup> [and other Lithium-ion accumulators including Lithium-ion power banks]]
140. to 142.	623[***]	

		<i>automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines]</i>
--	--	---

616 Omitted, by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017,

132.	8476	<i>Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines</i>
------	------	--

617 Omitted, by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

133.	8478	<i>Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter</i>
------	------	--

618 Omitted, by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

134.	8479	<i>Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]</i>
------	------	--

619 Omitted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its omission, Sl. No. 135, as amended by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017 and Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, read as under :

"135.	8483	<i>Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)"</i>
-------	------	---

620 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

136.	8484	<i>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals</i>
137.	8504	<i>Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]</i>
138.	8506	<i>Primary cells and primary batteries</i>

621 Substituted for "Electric accumulators, including separators therefor, whether or not rectangular (including square)" by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

622 Inserted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

623 Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

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

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

143.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines
144.	624[***]	
145.	625[***]	
146.	626[***]	
147. to 150.	627[***]	
151.	628[***]	
152.	629[***]	
153.	630[***]	
154.	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not

624 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

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

625 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

145.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
------	------	--

626 Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

146.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545
------	------	---

627 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

147.	8517	ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40]
148.	8518	Single loudspeakers, mounted in their enclosures [8518 21 00], Audiofrequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00]
149.	8519	Sound recording or reproducing apparatus
150.	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521

628 Omitted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its omission, Sl. No. 151, as amended by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under :

"151.	8525	Digital cameras and video camera recorders [other than CCTV]"
-------	------	---

629 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

152.	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
------	------	--

630 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

153.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
------	------	--

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

		incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus <sup>631</sup> [[other than computer monitors not exceeding <sup>632</sup> [32 inches], set top box for television and Television set (including LCD and LED television) of screen size not exceeding <sup>633</sup> [32 inches]]]
155. to 157.	<sup>634</sup> [***]	
158.	<sup>635</sup> [***]	
159.	<sup>636</sup> [***]	
160.	<sup>637</sup> [***]	
161.	<sup>638</sup> [***]	
162.	<sup>639</sup> [***]	

631 Substituted for "other than computer monitors not exceeding 20 inches; and set top box for television" by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018. Earlier, the quoted words were amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017 and Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

632 Substituted for "20 inches" by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

633 Substituted for "68 cm" by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

634 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

155.	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
156.	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
157.	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530

635 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, it was amended by Corrigendum GSR 958(E), dated 27-7-2017,

158.	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for 38[optical fibres, optical fibre bundles or cables]
------	------	--

636 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

159.	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517
------	------	--

637 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

160.	8539	Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]
------	------	---

638 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, it was amended by Corrigendum GSR 958(E), dated 27-7-2017, before it was read as,

161.	8544	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; [Optical Fibre Cables]]
------	------	---

639 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

162.	8545	Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)
------	------	--

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

163.	<sup>640</sup> [***]	
<sup>641</sup> [163A.	8701	Road tractors for semi-trailers of engine capacity more than 1800cc.]
164.	8702	<sup>642</sup> [Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]]
165.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]
166.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
167.	<sup>643</sup> [***]	
168.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
169.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
170.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
171.	<sup>644</sup> [***]	
172.	<sup>645</sup> [***]	
173.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars

<sup>640</sup> Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

163.	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material
------	------	--

<sup>641</sup> Inserted by Corrigendum GSR 867(E), dated 12-7-2017.

<sup>642</sup> Substituted for "Motor vehicles for the transport of ten or more persons, including the driver" by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

<sup>643</sup> Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

167.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)
------	------	---

<sup>644</sup> Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

171.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
------	------	---

<sup>645</sup> Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

172.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
------	------	---

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

<sup>646</sup> [174.	8714	Parts and accessories of vehicles of heading 8711]
175.	<sup>647</sup> [***]	
176.	<sup>648</sup> [ 8802 or 8806]	Aircrafts for personal use
177.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
178. to 209.	<sup>649</sup> [***]	

646 Substituted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its substitution, Sl. No. 174 read as under:

"174.	8714	Parts and accessories of vehicles of headings 8711 and 8713"
-------	------	--

647 Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, Prior to its substitution, Sl. No. 175 read as under:

175.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
------	------	--

648 Substituted for "8802" by Notification No. 18/2021-Central Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

649 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, Prior to its substitution, Sl. No. 178 to 209 read as under:

178.	9004	Goggles
179.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
180.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
181.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
182.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
183.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
184.	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
185.	9012	Microscopes other than optical microscopes; diffraction apparatus
186.	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter
187.	9014	Direction finding compasses; other navigational instruments and appliances
188.	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
189.	9016	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights
190.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for \ including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
191.	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
192.	9101	Wrist-watches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal
193.	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101
194.	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
195.	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

210.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
<sup>650</sup> [(210A)]	9401 20 00	Seats of a kind used for motor vehicles]
211. to 214.	<sup>651</sup> [***]	
215.	<sup>652</sup> [***]	
216. to 221.	<sup>653</sup> [***]	

		<i>intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders)</i>
196.	9107	<i>Time switches with clock or watch movement or with synchronous motor</i>
197.	9108	<i>Watch movements, complete and assembled</i>
198.	9110	<i>Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements</i>
199.	9111	<i>Watch cases and parts thereof</i>
200.	9112	<i>Cases for other than clocks, and parts thereof</i>
201.	9113	<i>Watch straps, watch bands and watch bracelets, and parts thereof</i>
202.	9114	<i>Other watch parts</i>
203.	9201	<i>Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments</i>
204.	9202	<i>Other string musical instruments (for example, guitars, violins, harps)</i>
205.	9205	<i>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs</i>
206.	9206 00 00	<i>Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)</i>
207.	9207	<i>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)</i>
208.	9208	<i>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments</i>
209.	9209	<i>Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds</i>

650 Inserted by Notification No. 5/2024-Central Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024.

651 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, Prior to its omission, Sl. No. 211 to 214 read as under:

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

652 Omitted by Notification No. 24/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its omission, Sl. No. 215, as amended by Corrigendum GSR 958(E), dated 27-7-2017, read as under:

"215.	9504	<i>Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]"</i>
-------	------	--

653 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

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



**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

222.	<sup>654</sup> [***]	
223.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
224.	<sup>655</sup> [***]	
225.	<sup>656</sup> [***]	
226.	<sup>657</sup> [***]	
227.	9804	All dutiable articles intended for personal use
<sup>658</sup> [227A	<i>Any Chapter</i>	<i>Specified actionable claim;</i> Explanation: " <i>specified actionable claim</i> " as defined in section 2(102A) of the CGST Act, 2017 means the actionable claim involved in or by way of— (i) <i>betting;</i> (ii) <i>casinos;</i> (iii) <i>gambling;</i> (iv) <i>horse racing;</i> (v) <i>lottery; or</i> (vi) <i>online money gaming;]</i>
228-229.	<sup>659</sup> [***]	

219.	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
220.	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin
221.	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; handoperated composing sticks and hand printing sets incorporating such composing sticks

654 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Prior to its omission, Sl. Nos. 222, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under:

222.	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof 99[[other than flints, wicks or Kitchen gas lighters]]
------	------	--

655 Omitted by Notification No. 18/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, before it was read as,

224.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
------	------	--

656 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

225.	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
------	------	--

657 Omitted by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, before it was read as,

226.	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing
------	------	---

658 Inserted by Notification No. 11/2023 - Central Tax, dated 29-9-2023, w.e.f. 1-10-2023.

659 Omitted by Notification No. 11/2023 - Central Tax, dated 29-9-2023, w.e.f. 1-10-2023. Prior to its omission, Sl. Nos. 228 and 229 as amended by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, Notification No. 1/2020-Central Tax (Rate), dated 21-2-2020, w.e.f. 1-3-2020, read as under:

"228.	<i>Any Chapter</i>	<i>Lottery</i>
229.	<i>Any Chapter</i>	<i>Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club."</i>

**SCHEDULE V - 1.5%**

S.No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
1.	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport
2.	660[***]	
3.	661[***]	
4.	662[***]	
5.	7105	Dust and powder of natural or synthetic precious or semi-precious stones
6.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7.	7107	Base metals clad with silver, not further worked than semi-manufactured
8.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
9.	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
10.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
11.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured

660 Omitted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its omission, Sl. No. 2, as amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under :

"2.	7102	Diamonds, whether or not worked, but not mounted or set other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds"
-----	------	---

661 Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, Sl. No. 3, as amended by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under :

"3.	7103	Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than unworked or simply sawn or roughly shaped]"
-----	------	---

662 Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, Sl. No. 4, as amended by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under :

"4.	7104	Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]"
-----	------	--

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

12.	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.
13.	7113	Articles of jewellery and parts thereof, of precious metal or <sup>663</sup> [of metal clad with precious metal <sup>664</sup> [***]]
14.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
15.	7115	Other articles of precious metal or of metal clad with precious metal
16.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
17.	7117	<sup>665</sup> [Imitation jewellery [other than bangles of lac/shellac]]
18.	7118	Coin

**SCHEDULE VI - 0.125%**

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	<sup>666</sup> [ <i>Rough diamonds or simply sawn diamonds, industrial or non-industrial</i> ]
2.	7103	<sup>667</sup> [ <i>Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport</i> ]
2A.	<sup>668</sup> [***]	

663 Substituted for "of metal clad with precious metal" by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

664 Words "[other than bangles of lac/shellac]" omitted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

665 Substituted for "Imitation jewellery" by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

666 Substituted for "All goods" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Earlier, the quoted words were amended by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017 and Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

667 Substituted for "Semi-precious stones, unworked or simply sawn or roughly shaped" by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Earlier, the quoted words were amended by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

668 Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, Sl. No. 2A, as inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under :

"2A.	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)"
------	------	--

3.	7104	<sup>669</sup> [Synthetic or reconstructed precious or semi-precious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped]
4.	<sup>670</sup> [***]	

<sup>671</sup>[SCHEDULE VII - 0.75%

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

Explanation. —For the purposes of this notification, —

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

- <sup>672</sup>[ (ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause

<sup>669</sup> Substituted for "Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport" by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Earlier, the quoted words were amended by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018 and Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

<sup>670</sup> Omitted by Notification No. 14/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, Sl. No. 4, as inserted by Notification No. 6/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

"4.	7104	Synthetic or reconstructed precious stones."
-----	------	--

<sup>671</sup> Inserted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022

<sup>672</sup> Substituted by Notification No. 01/2025-Central Tax (Rate), dated 16-01-2025, w.e.f. 16-01-2025. Prior to its substitution, @[" The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.

Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made there under, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled.'" ]

@ Substituted by Notification No. 6/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, clause (ii), as substituted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017 and later on amended by Notification No. 41/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under:  
'(ii)

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

(l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder..]

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

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

<sup>673</sup>[ The words and expressions used and not defined in this notification but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.]

2. This notification shall come into force with effect from the 1st day of July, 2017.

<sup>674</sup>[ANNEXURE

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

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

<sup>675</sup>[Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he

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

(b) The phrase "registered brand name" means, —

(A) a brand registered as on the 15th May, 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May, 2017 or thereafter under the Copyright Act, 1957 (14 of 1957);

(C) a brand registered as on the 15th May, 2017 or thereafter under any law for the time being in force in any other country.'

<sup>673</sup> Inserted by Notification No. 11/2023 - Central Tax, dated 29-9-2023, w.e.f. 1-10-2023.

<sup>674</sup> Inserted by Notification No. 27/2017-Central Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

<sup>675</sup> Inserted by Notification No. 34/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

**Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017**

is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in *Explanation (ii)(a)*; and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.]