

**NOTIFICATION NO. 2/2017-INTEGRATED TAX (RATE), DATED 28-6-2017
[UPDATED]**

[As amended by, Corrigendum Gsr 872(E), dated 12-7-2017, Corrigendum Gsr 957(E), dated 27-7-2017, Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, Notification No. 36/2017-Integrated Tax (Rate), dated 13-10-2017, Notification No. 44/2017- Integrated Tax (Rate), dated 14-11-2017, Notification No. 8/2018- Integrated Tax (Rate), dated 25-1-2018, Notification No. 20/2018- Integrated Tax (Rate), dated 26-7-2018, Notification No. 26/2018- Integrated Tax (Rate), dated 31-12-2018, Notification No. 15/2019- Integrated Tax (Rate), dated 30-9-2019, Notification No. 9/2021- Integrated Tax (Rate), dated 30-9-2021, Notification No. 19/2021- Integrated Tax (Rate), date 28-12-2021, Notification No. 7/2022- Integrated Tax (Rate), dated 13-7-2022, Notification No. 13/2022- Integrated Tax (Rate), dated 30-12-2022, Notification No. 4/2023-Integrated Tax (Rate), dated 28-2-2023, Notification No. 21/2023- Integrated Tax (Rate), dated 19-10-2023, Notification No. 3/2024- Integrated Tax (Rate), dated 12-7-2024 and Notification No. 02/2025- Integrated Tax (Rate), dated 16-1-2025]

In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby exempts inter-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the integrated tax leviable thereon under section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017).

SCHEDULE

| S. No. | Chapter/Heading/Sub-heading/ Tariff item | Description of Goods |
|---------------|---|---|
| (1) | (2) | (3) |
| 1. | 0101 | Live asses, mules and hinnies |
| 2. | 0102 | Live bovine animals |
| 3. | 0103 | Live swine |
| 4. | 0104 | Live sheep and goats |
| 5. | 0105 | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. |
| 6. | 0106 | Other live animal such as Mammals, Birds, Insects |
| 7. | 0201 | Meat of bovine animals, fresh and chilled. |

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|------------------|--|--|
| ¹ [8. | 0203, 0204, 0205, 0206, 0207, 0208, 0209 | All goods, fresh or chilled |
| 9. | 0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210 | All goods [other than fresh or chilled] and ² [, other than pre-packaged and labelled]] |
| 10. | ³ [***] | |
| 11. | ⁴ [***] | |

1 Substituted vide Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017 before it was read as:-

| | | |
|----|------|--|
| 8. | 0202 | Meat of bovine animals frozen [other than frozen and put up in unit container] |
| 9. | 0203 | Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container] |

2 Substituted for the portion beginning with the words "other than those put up in" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]" |

3 Omitted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.before it was read as: -

| | | |
|-----|------|---|
| 10. | 0204 | Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 11. | 0205 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 12. | 0206 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 13. | 0207 | Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 14. | 0208 | Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 15. | 0209 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 16. | 0209 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers] |
| 17. | 0210 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers |

4 Omitted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.before it was read as: -

| | | |
|-----|------|---|
| 10. | 0204 | Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 11. | 0205 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 12. | 0206 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 13. | 0207 | Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 14. | 0208 | Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 15. | 0209 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 16. | 0209 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers] |

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|-----|--------|--|
| 12. | 5[***] | |
| 13. | 6[***] | |
| 14. | 7[***] | |

| | | |
|-----|------|---|
| 17. | 0210 | <i>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers</i> |
|-----|------|---|

5 Omitted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.before it was read as: -

| | | |
|-----|------|--|
| 10. | 0204 | <i>Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 11. | 0205 | <i>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 12. | 0206 | <i>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 13. | 0207 | <i>Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 14. | 0208 | <i>Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 15. | 0209 | <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 16. | 0209 | <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]</i> |
| 17. | 0210 | <i>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers</i> |

6 Omitted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.before it was read as:-

| | | |
|-----|------|--|
| 10. | 0204 | <i>Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 11. | 0205 | <i>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 12. | 0206 | <i>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 13. | 0207 | <i>Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 14. | 0208 | <i>Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 15. | 0209 | <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 16. | 0209 | <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]</i> |
| 17. | 0210 | <i>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers</i> |

7 Omitted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.before it was read as:-

| | | |
|-----|------|--|
| 10. | 0204 | <i>Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 11. | 0205 | <i>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 12. | 0206 | <i>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 13. | 0207 | <i>Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 14. | 0208 | <i>Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 15. | 0209 | <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|-----|---------|--|
| 15. | 8[***] | |
| 16. | 9[***] | |
| 17. | 10[***] | |

| | | |
|-----|------|---|
| 16. | 0209 | <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]</i> |
| 17. | 0210 | <i>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers</i> |

8 Omitted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.before it was read as:-

| | | |
|-----|------|--|
| 10. | 0204 | <i>Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 11. | 0205 | <i>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 12. | 0206 | <i>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 13. | 0207 | <i>Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 14. | 0208 | <i>Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 15. | 0209 | <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 16. | 0209 | <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]</i> |
| 17. | 0210 | <i>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers</i> |

9 Omitted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.before it was read as:-

| | | |
|-----|------|--|
| 10. | 0204 | <i>Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 11. | 0205 | <i>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 12. | 0206 | <i>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 13. | 0207 | <i>Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 14. | 0208 | <i>Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 15. | 0209 | <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 16. | 0209 | <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]</i> |
| 17. | 0210 | <i>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers</i> |

10 Omitted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.before it was read as:-

| | | |
|-----|------|--|
| 10. | 0204 | <i>Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 11. | 0205 | <i>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 12. | 0206 | <i>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 13. | 0207 | <i>Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 14. | 0208 | <i>Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |
| 15. | 0209 | <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]</i> |

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|--------------------|---|--|
| 18. | 3 | Fish seeds, prawn/shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 5%] |
| 19. | 0301 | Live fish. |
| 20. | 0302 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 |
| ¹¹ [21. | 0304, 0306, 0307, 0308 | All goods, fresh or chilled |
| 22. | ¹² [0303, 0304, 0305, 0306, 0307, 0308, 0309] | All goods [other than fresh or chilled] and ¹³ [, other than pre-packaged and labelled] |
| 23. | ¹⁴ [***] | |
| 24. | ¹⁵ [***] | |
| 25. | 0401 | Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk |
| 26. | 0403 | ¹⁶ [Curd, Lassi, Butter milk, other than pre-packaged and labelled] |

| | | |
|-----|------|--|
| 16. | 0209 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers] |
| 17. | 0210 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers |

11 Substituted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. before it was read as:-

| | | |
|-----|------|--|
| 21. | 0304 | Fish fillets and other fish meat (whether or not minced), fresh or chilled. |
| 22. | 0306 | Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled. |

12 Substituted for "0303, 0304, 0305, 0306, 0307, 0308" by Notification No. 19/2021-Integrated Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

13 Substituted for the portion beginning with the words "other than those put up in" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]"

14 Omitted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. before it was read as:-

| | | |
|-----|------|---|
| 23. | 0307 | Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. |
| 24. | 0308 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. |

15 Omitted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. before it was read as:-

| | | |
|-----|------|---|
| 23. | 0307 | Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. |
| 24. | 0308 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. |

16 Substituted for "Curd; Lassi; Butter milk" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|---------------------|---------|--|
| 27. | 0406 | Chhena or paneer ¹⁷ [, <i>other than pre-packaged and labelled</i>] |
| 28. | 0407 | Birds' eggs, in shell, fresh, preserved or cooked |
| 29. | 0409 | Natural honey ¹⁸ [, <i>other than pre-packaged and labelled</i>] |
| 30. | 0501 | Human hair, unworked, whether or not washed or scoured; waste of human hair |
| ¹⁹ [30A. | 0504 | All goods, fresh or chilled |
| 30B | 0504 | All goods [other than fresh or chilled] ²⁰ [, <i>other than pre-packaged and labelled</i>]] |
| 31. | 0506 | All goods <i>i.e.</i> Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products |
| 32. | 0507 90 | All goods <i>i.e.</i> Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc. |
| 33 | 0511 | Semen including frozen semen |
| 34. | 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage |

17 Substituted for the portion beginning with the words "other than those put up in" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I];"

18 Substituted for the portion beginning with the words "other than those put up in" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I];"

19 Inserted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

20 Substituted for the portion beginning with the words "other than those put up in" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]"

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|---------------------|------|--|
| 35. | 0701 | Potatoes, fresh or chilled. |
| 36. | 0702 | Tomatoes, fresh or chilled. |
| 37. | 0703 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. |
| 38. | 0704 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. |
| 39. | 0705 | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled. |
| 40. | 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. |
| 41. | 0707 | Cucumbers and gherkins, fresh or chilled. |
| 42. | 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled. |
| 43. | 0709 | Other vegetables, fresh or chilled. |
| ²¹ [43A. | 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen |
| 43B | 0711 | ²² [<i>Vegetables provisionally preserved, but unsuitable in that state for immediate consumption</i>]] |
| 44. | 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. |
| 45. | 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split ²³ [, <i>other than pre-packaged and labelled</i>] |

21 Sl. Nos. 43A and 43B substituted for Sl. No. 43A by Notification No. 26/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its substitution, Sl. No. 43A, as inserted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under:

| | | |
|-------|------|---|
| "43A. | 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen, 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I" |
|-------|------|---|

22 Substituted for "*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*" by Notification No. 19/2021-Integrated Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

23 Substituted for the portion beginning with the words "*other than those put up in*" and ending the words "*conditions as in the ANNEXURE I*" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution said portion were amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, Corrigendum G.S.R. 872(E), dated 12-7-2017, read as under:

"other than those put up in unit container and, —
(a) bearing a registered brand name; or

| | | |
|---------------------|------|---|
| 46. | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, ²⁴ [fresh or chilled, dried]; sago pith. |
| ²⁵ [46A. | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets ²⁶ [<i>other than pre-packaged and labelled</i>] |
| 46B. | 08 | Dried makhana, whether or not shelled or peeled ²⁷ [<i>other than pre-packaged and labelled</i>] |
| 47. | 0801 | Coconuts, fresh or dried, whether or not shelled or peeled |
| 48. | 0801 | Brazil nuts, fresh, whether or not shelled or peeled |
| 49. | 0802 | ²⁸ [<i>Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled</i>] |
| 50. | 0803 | Bananas, including plantains, fresh or dried |
| 51. | 0804 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh. |

(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 I]"

24 Substituted for "fresh or chilled" by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

25 Inserted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

26 Substituted for the portion beginning with the words "other than those put up in" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]"

27 Substituted for the portion beginning with the words "[other than those" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]"

28 Substituted for "Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled" by Notification No. 19/2021-Integrated Tax (Rate), date 28-12-2021, w.e.f. 1-1-2022.

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|---------------------|----------------------------|--|
| 52. | 0805 | Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); Clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh. |
| 53. | 0806 | Grapes, fresh |
| 54. | 0807 | Melons (including watermelons) and papaws (papayas), fresh. |
| 55. | 0808 | Apples, pears and quinces, fresh. |
| 56. | 0809 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. |
| 57. | 0810 | Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh |
| ²⁹ [57A. | 0813 | Tamarind dried] |
| 58. | 0814 | Peel of citrus fruit or melons (including watermelons), fresh. |
| 59. | ³⁰ [7, 9 or 10] | All goods of seed quality |
| 60. | 0901 | Coffee beans, not roasted |
| 61. | 0902 | Unprocessed green leaves of tea |
| 62. | 0909 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality] |
| 63. | 0910 11 10 | Fresh ginger, other than in processed form |
| 64. | 0910 30 10 | Fresh turmeric, other than in processed form |
| 65. | 1001 | Wheat and meslin ³¹ [, <i>other than pre-packaged and labelled</i>] |

²⁹ Inserted by Notification No. 15/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

³⁰ Substituted for "9" by Corrigendum G.S.R. 957(E), dated 27-7-2017.

³¹ Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under:

"[other than those put up in unit container and,—
(a) bearing a registered brand name; or

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|-----|------|---|
| 66. | 1002 | Rye ³² [, <i>other than pre-packaged and labelled</i>] |
| 67. | 1003 | Barley ³³ [, <i>other than pre-packaged and labelled</i>] |
| 68. | 1004 | Oats ³⁴ [, <i>other than pre-packaged and labelled</i>] |
| 69. | 1005 | Maize (corn) ³⁵ [, <i>other than pre-packaged and labelled</i>] |
| 70. | 1006 | Rice ³⁶ [, <i>other than 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]]"*

32 *Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]]"*

33 *Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]]"*

34 *Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]]"*

35 *Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]]"*

36 *Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under:*

"[other than those put up in unit container and,—

(a) *bearing a registered brand name; or*

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|-----|------|---|
| 71. | 1007 | Grain sorghum ³⁷ [, <i>other than pre-packaged and labelled</i>] |
| 72. | 1008 | Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi ³⁸ [, <i>other than pre-packaged and labelled</i>] |
| 73. | 1101 | Wheat or meslin flour ³⁹ [, <i>other than pre-packaged and labelled</i>] |
| 74. | 1102 | Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] ⁴⁰ [, <i>other than pre-packaged and labelled</i>] |
| 75. | 1103 | Cereal groats, meal and pellets ⁴¹ [, <i>other than pre-packaged and labelled</i>] |

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

37 Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]]"

38 Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]]"

39 Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]]"

40 Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]]"

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|---------------------|------------|---|
| 76. | 1104 | Cereal grains hulled |
| 77. | 1105 | ⁴² [Flour, powder, flakes, granules or pellets of potatoes] ⁴³ [, other than pre-packaged and labelled] |
| 78. | 1106 | Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 <i>i.e.</i> of tamarind, of singoda, mango flour, etc. ⁴⁴ [, other than pre-packaged and labelled] |
| ⁴⁵ [78A. | 1106 10 10 | Guar meal] |
| 79. | 12 | All goods of seed quality |
| 80. | 1201 | Soyabeans, whether or not broken, of seed quality. |
| 81. | 1202 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality. |
| 82. | 1204 | Linseed, whether or not broken, of seed quality. |

41 Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]"

42 Substituted for "Flour, of potatoes" by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

43 Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the "conditions as in the ANNEXURE I]"

44 Substituted for the portion beginning with the words "[other than those put up in" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, said portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the "conditions as in the ANNEXURE I]"

45 Inserted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|---------------------|------------|---|
| 83. | 1205 | Rape or colza seeds, whether or not broken, of seed quality. |
| 84. | 1206 | Sunflower seeds, whether or not broken, of seed quality. |
| 85. | 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>Carthamus tinctorius</i>) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality. |
| ⁴⁶ [86. | 1209 | <i>Seeds, fruit and spores, of a kind used for sowing</i> Explanation: <i>This entry does not cover seeds meant for any use other than sowing.</i>] |
| 87. | 1210 | Hop cones, fresh |
| ⁴⁷ [87A. | 1210 10 00 | Hop cones, neither ground nor powdered nor in the form of pellets] |
| 88. | 1211 | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled |
| 89. | 1212 | Locust beans, seaweeds and other algae, sugar beet and sugarcane, fresh or chilled |
| 90. | 1213 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets |
| 91. | 1214 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. |
| 92. | 1301 | Lac and Shellac |
| ⁴⁸ [92A. | 1401 | Sal leaves, siali leaves, sisal leaves, sabai grass] |
| 93. | 1404 90 40 | Betel leaves |
| ⁴⁹ [93A. | 1404 90 60 | Coconut shell, unworked] |
| ⁵⁰ [93B. | 1404 90 90 | Vegetable materials, for manufacture of jhadoo or broom |

⁴⁶ Substituted by Notification No. 9/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its substitution S. No. 86, read as under:

| | | |
|------|------|--|
| "86. | 1209 | <i>Seeds, fruit and spores, of a kind used for sowing"</i> |
|------|------|--|

⁴⁷ Inserted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

⁴⁸ Inserted by Notification No. 20/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

⁴⁹ Inserted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

⁵⁰ Inserted by Notification No. 20/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|---------------------|--------------|---|
| | | sticks] |
| 94. | 1701 or 1702 | ⁵¹ [(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled (ii) Khandsari Sugar; other than pre-packaged and labelled] ⁵² [(iii) Rab, other than pre-packaged and labelled] |
| ⁵³ [94A. | 1901 | Food preparation of millet flour; in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled] |
| 95. | 1904 | Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki ⁵⁴ [, other than pre-packaged and labelled] |
| 96. | 1905 | Pappad, by whatever name it is known, except when served for consumption |
| 97. | 1905 | Bread (branded or otherwise), except when served for consumption and pizza bread |
| ⁵⁵ [97A | 2009 89 90 | Tender coconut water ⁵⁶ [, other than pre-packaged and labelled]] |
| 98. | 2106 | Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc. |
| 99. | 2201 | Water [other than aerated, mineral, ⁵⁷ [***] distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container] |
| 100. | 2201 | Non-alcoholic Toddy, Neera including date and palm neera |

51 Substituted by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution entry as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, read as under:

"Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar"

52 Inserted by Notification No. 4/2023-Integrated Tax (Rate), dated 28-2-2023, w.e.f. 1-3-2023.

53 Inserted by Notification No. 21/2023-Integrated Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

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

55 Inserted by Notification No. 19/2021-Integrated Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022.

56 Substituted for the portion beginning with the words "other than those put up in" and ending the words "as specified in the ANNEXURE I]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substituted 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 enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE I]"

57 Word "purified," omitted by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|--------------------------------------|--|---|
| 101. | ⁵⁸ [***] | |
| 102. | ⁵⁹ [2301, 2302, 2308, 2309] | ⁶⁰ [Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]] |
| ⁶¹ [⁶² [102A. | 2306 | De-oiled rice bran <i>Explanation:</i> The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January 2018] |
| 102B. | 2306 | Cotton seed oil cake] |
| ⁶³ [102C. | 2302, 2309 | Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda] |
| 103. | 2501 | ⁶⁴ [Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water] |
| ⁶⁵ [103A. | 26 | Uranium Ore Concentrate] |
| 104. | 2716 00 00 | Electrical energy |
| 105. | 2835 | Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No. 5470: 2002 |
| ⁶⁶ [105A. | 30 | Gene Therapy] |

58 Omitted by Notification No. 19/2021-Integrated Tax (Rate), Date 28-12-2021, w.e.f. 1-1-2022. Prior to its omission Sl. No. 101 was amended by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under:

| | | |
|-------|---------------|---|
| "101. | 2202 90 90 | Tender coconut water [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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]" |
|-------|---------------|---|

59 Substituted for "2301, 2302, 2304, 2305, 2306, 2308, 2309" by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017. Earlier, it was amended by Corrigendum GSR 957(E), dated 27-7-2017.

60 Substituted for "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & deoiled cake [other than rice-bran]" by Notification No. 13/2022-Integrated Tax (Rate), dated 30-12-2022, w.e.f. 1-1-2023.

61 Sl. Nos. 102A and 102B substituted for Sl. No. 102A by Notification No. 8/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Earlier, Sl. No. 102A, was inserted by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

62 Substituted by Notification No. 20/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

63 Inserted by Notification No. 13/2022-Integrated Tax (Rate), dated 30-12-2022, w.e.f. 1-1-2023.

64 Substituted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

65 Inserted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017 [with retrospective effect from 1-7-2017 vide Finance (No. 2) Act, 2019].

66 Inserted by Notification No. 02/2025-Integrated Tax (Rate), dated 16-01-2025, w.e.f. 16-01-2025.

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|----------------------|-----------------------|--|
| 106. | 3002 | Human Blood and its components |
| 107. | 3006 | All types of contraceptives |
| 108. | 3101 | All goods and organic manure ⁶⁷ [, <i>other than pre-packaged and labelled</i>] |
| 109. | 3304 | Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta |
| 110. | 3825 | Municipal waste, sewage sludge, clinical waste |
| 111. | 3926 | Plastic bangles |
| 112. | 4014 | Condoms and contraceptives |
| 113. | 4401 | Firewood or fuel wood |
| 114. | 4402 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated |
| ⁶⁸ [114A. | 44 or 68 | Deities made of stone, marble or wood |
| 114B. | 46 | Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope] |
| ⁶⁹ [114C. | 46 | Plates and cups made up of all kinds of leaves/flowers/bark] |
| 115. | 4802/4907 | Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government |
| 116. | 4817/4907 | Postal items, like envelope, Post card etc., sold by Government |
| ⁷⁰ [117. | 48 or 4907 or 71 | Rupee notes or coins when sold to Reserve Bank of India or the Government of India] |
| 118. | ⁷¹ [***] | |

⁶⁷ Substituted for the portion beginning with the words "[other than those" and ending the words "conditions as in the ANNEXURE I]" by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution portion as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017, 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]"

⁶⁸ Inserted by Notification No. 20/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

⁶⁹ Inserted by Notification No. 15/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

⁷⁰ Substituted by Notification No. 20/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

⁷¹ Omitted by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, S.No. 118 read as under:

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|----------------------|-----------------------|--|
| 119. | 4901 | Printed books, including Braille books |
| 120. | 4902 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material |
| 121. | 4903 | Children's picture, drawing or colouring books |
| ⁷² [121A. | 4904 00 00 | Music, printed or in manuscript, whether or not bound or illustrated] |
| 122. | ⁷³ [***] | |
| ⁷⁴ [122A. | 4907 | Duty Credit Scrips] |
| 123. | 5001 | Silkworm laying, cocoon |
| 124. | 5002 | Raw silk |
| 125. | 5003 | Silk waste |
| 126. | 5101 | Wool, not carded or combed |
| 127. | 5102 | Fine or coarse animal hair, not carded or combed |
| 128. | 5103 | Waste of wool or of fine or coarse animal hair |
| 129. | 52 | Gandhi Topi |
| 130. | 52 | Khadi yarn |
| ⁷⁵ [130A. | 50 to 55 | Khadi fabric, sold through Khadi and Village Industries Commission (KVIC) and KVIC certified institutions/outlets] |
| 131. | 5303 | Jute fibres, raw or processed but not spun |
| 132. | 5305 | Coconut, coir fibre |
| ⁷⁶ [132A. | 53 | Coir pith compost ⁷⁷ [, other than pre-packaged and labelled]] |

before it was read as,

| | | |
|-------|------|---|
| "118. | 4907 | <i>Cheques, lose or in book form</i> |
| 122. | 4905 | <i>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed"</i> |

⁷² Inserted by Notification No. 26/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

⁷³ Omitted by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission S.No. 122 read as under.

| | | |
|------|------|--|
| "122 | 4905 | <i>Maps and hydrographic or simila V charts of all kinds including at lases, wall maps to pographic plans and globes, printed"</i> |
|------|------|--|

⁷⁴ Inserted by Notification No. 36/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

⁷⁵ Inserted by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

⁷⁶ Inserted by Notification No. 20/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|----------------------|-----------------------|---|
| 133. | 63 | Indian National Flag |
| 134. | 6703 | Human hair, dressed, thinned, bleached or otherwise worked |
| 135. | 6912 00 40 | Earthen pot and clay lamps |
| ⁷⁸ [135A. | 69 | Idols made of clay] |
| 136. | 7018 | Glass bangles (except those made from precious metals) |
| ⁷⁹ [136A. | ⁸⁰ [7117] | Bangles of lac/shellac] |
| 137. | 8201 | Agricultural implements manually operated or animal driven <i>i.e.</i> Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry ⁸¹ [other than ghamella] |
| 138. | 8445 | ⁸² [Charkha for hand spinning of yarns, including amber charkha] |
| 139. | 8446 | Handloom [weaving machinery] |
| 140. | 8802 60 00 | Spacecraft (including satellites) and suborbital and spacecraft launch vehicles |
| 141. | ⁸³ [***] | |
| 142. | 9021 | Hearing aids |
| 143. | 92 | ⁸⁴ [Indigenous handmade musical instruments as listed in ANNEXURE II] |

77 Substituted for the portion beginning with the words "other than those put up in" and ending the words "as in the ANNEXURE I]" by Notification No. 7/2022-Integrated 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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]"

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

79 Inserted by Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

80 Substituted for "7113" by Notification No. 8/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

81 Inserted by Notification No. 8/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

82 Substituted for "Amber charkha" by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

83 Omitted by Notification No. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission S. No. 141 as amended by Notification No. 19/2021-Integrated Tax (Rate), dated 28-12-2021, w.e.f. 1-1-2022, read as under:

| | | |
|-------|------|---------------------------------|
| "141. | 8807 | Parts of goods of heading 8801" |
|-------|------|---------------------------------|

84 Substituted for "Indigenous handmade musical instruments" by Notification No. 28/2017-Integrated Tax (Rate), dated

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|----------------------|--------------------------|--|
| 144. | 9603 | ⁸⁵ [Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles] |
| 145. | 9609 | Slate pencils and chalk sticks |
| 146. | 9610 00 00 | Slates |
| ⁸⁶ [146A. | 9619 00 10 or 9619 00 20 | Sanitary towels (pads) or sanitary napkins; tampons] |
| 147. | 9803 | Passenger baggage |
| 148. | Any chapter | <p>Puja samagri namely, —</p> <p>(i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd);</p> <p>(ii) Sacred thread (commonly known as yagnopavit);</p> <p>(iii) Wooden khadau;</p> <p>(iv) Panchamrit;</p> <p>(v) ⁸⁷[Vibhuti];</p> <p>(vi) Unbranded honey ⁸⁸[***];</p> <p>(vii) Wick for diya;</p> <p>(viii) Roli;</p> <p>(ix) Kalava (Raksha sutra);</p> <p>(x) Chandan tika.</p> |
| 149. | — | Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when |

22-9-2017, w.e.f. 22-9-2017.

⁸⁵ Substituted for "Muddhas made of sarkanda and phool bahari jhadoo" by Notification No. 28/2017- Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

⁸⁶ Inserted by Notification No. 20/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

⁸⁷ Substituted for "Vibhuti sold by religious institutions" by Notification No. 8/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

⁸⁸ Words "[proposed GST Nil]" omitted by Corrigendum G.S.R. 872(E), dated 12-7-2017.

Notification No. 2/2017-Integrated Tax (Rate), dated 28-6-2017

| | | |
|---------------------|-----------------------|---|
| | | supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be. |
| ⁸⁹ [150. | — | Supply of goods by a government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants] |
| ⁹⁰ [151. | Any Chapter | Parts for manufacture of hearing aids] |
| ⁹¹ [152. | Any Chapter except 71 | Rakhi (other than those made of goods falling under Chapter 71)] |
| ⁹² [153 | Any Chapter | Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause] |

Explanation. —For the purposes of this Schedule, —

(i) The phrase "unit container" means a package, whether large or small (for example, tin, cane, 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.

⁹³[(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for

⁸⁹ Inserted by Notification No. 36/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

⁹⁰ Inserted by Notification No. 8/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

⁹¹ Inserted by Notification No. 20/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

⁹² Inserted by Notification No. 26/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

⁹³ Substituted vide Notification No. 02/2025-Integrated Tax (Rate) dated 16-01-2025, w.e.f. 16-01-2025. Prior to its substitution it was read as [®][The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clauses (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 thereunder, 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. 7/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, clause (ii) as amended by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017 and Notification No. 44/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under:

"(ii) (a) The phrase "brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose

retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.

- (iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
- ⁹⁴(v) The phrase "Government Entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is:
- (a) set up by an Act of Parliament or State Legislature; or
- (b) established by any Government,

with 90 per cent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union territory or a local authority.]

2. This notification shall come into force with effect from the 1st day of July, 2017.

⁹⁵[ANNEXURE I

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

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

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 or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;*
- (B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957 (14 of 1957);*
- (C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country."*

94 Inserted by Notification No. 36/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

95 Annexures I and II inserted by Notification No. 28/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

⁹⁶[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 or jurisdictional Commissioner of State tax, of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.]

ANNEXURE II

| List of indigenous handmade musical instruments | |
|--|----------------------------------|
| 1. | Bulbul Tarang |
| 2. | Dotar, Dotor, or Dotara |
| 3. | Ektara |
| 4. | Getchu Vadyam or Jhallari |
| 5. | Gopichand or Gopiyatra or Khamak |
| 6. | Gottuvadhyam or Chitravina |
| 7. | Katho |
| 8. | Sarod |
| 9. | Sitar |
| 10. | Surbahar |
| 11. | Surshringar |
| 12. | Swarabat |
| 13. | Swarmandal |
| 14. | Tambura |
| 15. | Tumbi |
| 16. | Tuntuna |
| 17. | Magadi Veena |

⁹⁶ Inserted by Notification No. 36/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

| | |
|-----|--------------------------------------|
| 18. | Hansaveena |
| 19. | Mohan Veena |
| 20. | Nakula Veena |
| 21. | Nanduni |
| 22. | Rudra Veena |
| 23. | Saraswati Veena |
| 24. | Vichitra Veena |
| 25. | Yazh |
| 26. | Ranjan Veena |
| 27. | Triveni Veena |
| 28. | Chikara |
| 29. | Dilruba |
| 30. | Ektara violin |
| 31. | Esraj |
| 32. | Kamaicha |
| 33. | Mayuri Vina or Taus |
| 34. | Onavillu |
| 35. | Behala (violin type) |
| 36. | Pena or Bana |
| 37. | Pulluvan veena - one stringed violin |
| 38. | Ravanahatha |
| 39. | Folk sarangi |
| 40. | Classical sarangi |
| 41. | Sarinda |
| 42. | Tar shehnai |
| 43. | Gethu or Jhallari |

| | |
|-----|--|
| 44. | Gubguba or Jamuku - Percussion string instrument |
| 45. | Pulluvan kutam |
| 46. | Santoor - Hammered chord box |
| 47. | Pepa |
| 48. | Pungi or Been |
| 49. | Indian Harmonium: Double reed |
| 50. | Kuzhal |
| 51. | Nadaswaram |
| 52. | Shehnai |
| 53. | Sundari |
| 54. | Tangmuri |
| 55. | Alghoza - double flute |
| 56. | Bansuri |
| 57. | Venu (Carnatic flute) Pullanguzhal |
| 58. | Mashak |
| 59. | Titti |
| 60. | Sruti upanga |
| 61. | Gogona |
| 62. | Morsing |
| 63. | Shruti box |
| 64. | Harmonium (hand-pumped) |
| 65. | Ekkalam |
| 66. | Karnal |
| 67. | Ramsinga |
| 68. | Kahal |
| 69. | Nagphani |

| | |
|-----|--|
| 70. | Turi |
| 71. | Dhad |
| 72. | Damru |
| 73. | Dimadi |
| 74. | Dhol |
| 75. | Dholak |
| 76. | Dholki |
| 77. | Duggi |
| 78. | Ghat singhari or gada singari |
| 79. | Ghumot |
| 80. | Gummeta |
| 81. | Kanjira |
| 82. | Khol |
| 83. | Kinpar and Dhobar (tribal drums) |
| 84. | Maddale |
| 85. | Maram |
| 86. | Mizhavu |
| 87. | Mridangam |
| 88. | Pakhavaj |
| 89. | Pakhavaj jori - Sikh instrument similar to tabla |
| 90. | Panchamukha vadyam |
| 91. | Pung |
| 92. | Shuddha madalam or Maddalam |
| 93. | Tabala/tabla/chameli - goblet drum |
| 94. | Tabla |
| 95. | Tabla tarang - set of tablas |

| | |
|------|--|
| 96. | Tamte |
| 97. | Thanthi Panai |
| 98. | Thimila |
| 99. | Tumbak, tumbaknari, tumbaknaer |
| 100. | Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles |
| 101. | Kanjira - small frame drum with one jingle |
| 102. | Kansi - small without jingles |
| 103. | Patayani thappu - medium frame drum played with hands |
| 104. | Chenda |
| 105. | Dollu |
| 106. | Dhak |
| 107. | Dhol |
| 108. | Dholi |
| 109. | Idakka |
| 110. | Thavil |
| 111. | Udukai |
| 112. | Chande |
| 113. | Nagara - pair of kettledrums |
| 114. | Pambai - unit of two cylindrical drums |
| 115. | Parai thappu, halgi - frame drum played with two sticks |
| 116. | Sambal |
| 117. | Stick daff or stick duff - daff in a stand played with sticks |
| 118. | Tamak |
| 119. | Tasha - type of kettledrum |
| 120. | Urumee |
| 121. | Jaltarang chimpta - fire tong with brass jingles |

| | |
|------|--|
| 122. | Chengila - metal disc |
| 123. | Elathalam |
| 124. | Geger - brass vessel |
| 125. | Ghatam and Matkam (Earthenware pot drum) |
| 126. | Ghungroo |
| 127. | Khartal or Chiplya |
| 128. | Manjeera or jhanj or taal |
| 129. | Nut - clay pot |
| 130. | Sankarjang - lithophone |
| 131. | Thali - metal plate |
| 132. | Thattukazhi mannai |
| 133. | Kanch tarang, a type of glass harp |
| 134. | Kashtha tarang, a type of xylophone.] |