

Sl. No.	UP VAT	Uptt Rate	Commodity E.C. List	Delhi	Bihar	Madhya Pradesh	Rajasthan	Uttaranchal	Haryana
1	Agricultural implements including sprayers & drip irrigation equipments - manually operated or animal driven or tractor or power driven; spare parts and accessories thereof .	0%							
	(A) Agricultural implements - manually operated or animal driven - hand hoe or khurpa, sickle, spade, baguri, hand-wheel hoe, Budding / grafting knife, secateur, pruning shear or hook, hedge shear, sprinkler, raker, sprayer, duster and sprayer-cum-duster, kudali or kudal, garden fork, garden hatchet, lopper, axe shovel, bill hook (single edge or double edge), soil injector, jandra, wheel barrow, winnowing fan or winnower, dibbler, gandas, puddler, leveller or scoop, scraper, fertilizer seed broadcaster, sheller, groundnut decorticator, manure or seed screen, flame gun, seed		Agricultural implements manually operated or animal driven	<b>Exempt</b> manually operated or animal driven Agricultural implements their spare parts components and accessories	<b>Exempt-</b> Agricultural implements manually operated or animal driven	<b>Exempt-</b> Agricultural implements manually operated or animal driven	<b>Exempt</b> Agricultural implements manually operated or animal driven or tractor or power driven spare parts and accessories thereof	<b>Exempt</b> Agricultural implements manually operated or animal driven or tractor driven and cart driven by animal	<b>Exempt</b> Agricultural implements and irrigation equipments used for agricultural purposes

<p>grader, tasla, tangli, yoke, plough, harrow, cultivator or trifali, seed drill, fertilizer drill, seed-cum-fertilizer drill, planter, plank or float, ridger, ditcher, bund former, thresher or palla, Transplanter, chaff cutter, Persian wheel, and bucket chain or washer chain, crop yield judging hoops, pur or mhot, carts, reaper, mower, sugar cane crusher, cane juice boiling pan and grating roller and crowbar; animal driven cart, tyre and tube thereof.</p>								
<p>(B) Agricultural implements – Tractor or power driven - plough, harrow, cultivator or tiller, seed drill, fertilizer drill or fertilizer-cum-seed drill, fertilizer broadcaster, planter, plank or float, leveller or scoop, bund former, ridger, puddler, ditcher, cage wheel, sprayer, duster or sprayer-cum-duster, roller, hoe, rotary hoe or rotovetor, reaper or mower, potato harvester or spinner, groundnut digger, shaker, thresher, chaff cutter, groundnut decorticator, seed</p>	<p>0%</p>	<p>Agricultural implements not operated manually or not driven by animal including sprayers &amp; drip irrigation equipments including their parts &amp; accessories-<b>4%</b></p>	<p>Agricultural implements not operated manually or not driven by animal their spare parts component &amp; accessories <b>5%</b></p>	<p>Agricultural implements not operated manually or not driven by animal and spares part accessories and components thereof <b>5%</b></p>	<p>Agricultural implements not operated manually or not driven by animal <b>5%</b></p>	<p>Agricultural implements other than mentioned in schedule -1, - <b>5%</b></p>	<p>Agricultural implements not operated manually or not driven by animal or not driven by tractor <b>5%</b></p>	<p><b>(A)Exempt</b>-Tractor drawn agricultural implements and power implements,  (B) Agricultral tractors ,harvestors and attachments and parts thereof including tyrres,tubes and flaps of agricultural tractors-<b>4%</b></p>

	grader, winnower, seed treater, poultry feed grinder and mixer, and transplanter.								
2	Aids & implements including motorized & non-motorized tricycle used by handicapped person	0%	Aids & implements used by handicapped person	<b>Aids and implements used by handicapped persons, that is to say,</b> <ol style="list-style-type: none"> <li>1. Orthopedic or fracture appliances</li> <li>2. Artificial joints and Artificial parts of the body</li> <li>3. Frequency modulated hearing aid system used for hearing by handicapped persons.</li> <li>4. Parts and</li> </ol>	<b>Aids and implements used by handicapped persons</b> <b>Exempt</b>	<b>Exempt</b>	Aids and implements used by handicapped persons/ Artificial Hearing Aids, Artificial Limbs, Audiometer, Braille writer, Braille Typewriter, Braille Shorthand Writer, Braille frame, Braille Instrument, Braille Thermometer, Braille Lactometer, Braille Barometer, Braille printing machine, Braille paper, Braille books, Braille slate and Braille watch, Crutches and calipers for	<b>Exempt</b>	<b>Exempt</b>

				accessories of hearing aids 5. Wheel chairs for invalids, whether or not mechanically propelled (including motorized) and their parts and accessories 6. Braille typewriters whether electric or non electric 7. Braille Paper			disabled persons, Speech trainer, Tricycle used by disabled persons, Wheeled chair used by disabled persons. <b>Exempt</b>		
3	Animal shoenails, nalkhuri and nails used in nalkhuri	0%	Animal shoenails			Animal shoe nails-5%	Animal shoe nails-5%		
4	Aquatic feed; poultry feed including balanced poultry feed; cattle feed including balanced cattle feed; and cattle fodder including green fodder, chuni, bhusi, chhilka, choker, javi, gower, de-oiled rice polish, de-oiled rice bran, de-oiled rice husk, de-oiled paddy husk or outer covering of paddy ;	0%	Aquatic feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake.	<b>Exempt -</b> Aquatic feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake.	<b>Exempt-</b> Aquatic feed, poultry feed & cattle feed, including grass, hay , straw husk of pulses,deoiled cake (oil cake), wheat bran and supplement, concentrates and additives of such feed.	<b>Exempt-</b> Aquatic feed, poultry feed & cattle feed, including feed supplements , concentrates & additives, grass, hay, straw, de-oiled cake including soya meal and cotton seed oil cake.	<b>Exempt</b> Aquatic feed, poultry feed & cattle feed, including grass, hay & straw,gwar, churi, gwar corma, supplement & husk of cereals pulses, concentrates & additives, & de-oiled cake.	<b>Exempt</b> Aquatic feed, poultry feed & cattle feed, including green fodder chuni bhusi, chhilka , choker, javi, gower, de-oiled rice polish, de-oiled, rice bran, de-oiled, rice husk, de-oiled paddy husk or outer covering of paddyand aquatic, poultry and cattle feed supplement, concentrate and additives, wheat bran and deoiled cake, balanced catle feed, balanced poultry feed and balanced aquatic feed but it excludeds khali, rice bran, rice husk.	<b>Exempt</b> Animal feed that is to say Aquatic feed, poultry feed & cattle feed, including supplement concentrates & additives to these feeds, husk of pulses, and de-oiled cake.( including de-oiled rice bran)

5	All kinds of bangles except those made of items described in Schedule III; ghunghroo and ghanti of brass; Mukut of statue, trishul, gharial, hawan kund, ghanta. majira, aachmani made of copper or brass;	0%	All Bangles (except those made from precious metals)	<b>Exempt-All</b> Bangles (except those made from precious metals)	<b>Exempt</b> bangles made of any kind of materials except those made of gold ,silver & platinum	<b>Exempt</b> All kinds of bangles excluding those made of ivory or precious metals	<b>Exempt-All</b> types of bangles except those made from precious metals,[lac and its dana and products, chapadi, pairja and glass chaptons]	<b>Exempt</b> bangles of all kind except those made of precious metals, kumkum, bindi, alta, and sindoor and mehndi leaves.	<b>Exempt</b> bangles made of any materials except precious metals / stones, steel kara
6	Betal leaves	0%	Betal leaves	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>
7	Books and periodicals & journals including Braille books ,maps, chart & globe.	0%	Books and periodicals & journals including Braille books ,maps, chart & globe.	<b>Exempt</b> Books and periodicals & journals including ,maps, chart & globe.	<b>Exempt</b> Books , periodicals & journals excluding those specified elsewhere in this schedule or any other schedule but including ,braille books, maps, charts & globe.	<b>Exempt</b> Books and periodicals & journals ,maps, charts, globe, panchanges & almanacs	<b>Exempt</b> Books and periodicals & journals including maps charts & gloves	<b>Exempt</b> Books and periodicals & journals including maps charts & gloves	<b>Exempt</b> Books,journals, periodicals & journals incl,maps,chart and globe
8	Coarse grains other than paddy, rice and wheat but including kutu, ramdana, signhara ( whether fresh , dried or boiled) kutu flour and singhara flour sawan, Mandua Kakun and Manjhari (Ankari).	0%	Coarse grains other than paddy, rice and wheat	<b>Exempt- Coarse</b> grains other than Paddy,rice, wheat	<b>Exempt- Coarse</b> grain that is to say all grains other than paddy,rice and wheat	<b>Exempt</b> food grains and cereales excluding pulses	<b>Exempt</b> Coarse grains, namely maize, jowar, bajra & flour therof	<b>Exempt</b> Coarse grains excluding paddy, rice and wheat but including kutu, ramdana, signhara ( whether fresh , dried or boiled) kutu flour and singhara flour	<b>Exempt</b> Coarse grains, that is to say-jowar, bajra ,maize& flour therof

		0%	Kuttoo atta				Exempt Kuttu, Singhara, Rajgira including atta thereof, Sanwakhya and Sabudana.-0%		
9	Condoms and contraceptives	0%	Condoms and contraceptives	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt-Condoms and contraceptives including contraceptive pills</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>
10	Cotton yarn in hanks and cones, silk yarn in hanks and cones; Poly cotton rovings (puni) and slibers; cotton newar, hand spun yarn, handloom newar, baan made of kaans, moonj or sunn.	4%	Cotton & silk yarn in hank	<b>Exempt</b> Cotton & silk yarn in hank and cone	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	
11	Charkha, Amber Charkha, Handlooms (including pitlooms, frame looms, light shuttle looms, and paddle looms); implements used in the production of khadi / khaddar; handloom fabrics and parts therof; Khadi fabrics of all kinds, Gandhi Topi, Khadi made-ups including unfilled Raajai, unfilled Gaddey, unfilled	0%	(a) Charkha, Amber Charkha, Handlooms, Handloom fabrics and Gandhi Topi (b) Khadi garments/ goods & made-ups to be notified by states	<b>Exempt- Charkha, Amber Charkha, Handlooms, Handloom fabrics and Gandhi Topi</b>	<b>Exempt- Charkha, Amber Charkha, Handlooms, Handloom fabrics and Gandhi Topi</b>	<b>Exempt</b> Charkha, Amber Charkha, Handlooms, (including pitlooms , frame looms, light shuttel looms, and paddle looms), implements used in the production of khadi/ khaddar and parts therof, handloom fabrics, khadi cloth,Gandhi topi,garments and m	<b>Exempt</b> Charkha, Amber Charkha, Handlooms, and their parts and accessories Handloom fabrics and Gandhi Topi all khadi garments / goods and made ups	<b>Exempt</b> Charkha, Amber Charkha, Handlooms	<b>Exempt-Charkha, Amber Charkha, Handlooms, Handloom fabrics and Gandhi Topi</b>

	Gaddi, unfilled pillow.								
12	Curd, Lassi, butter milk, fresh milk, pasteurised milk and separated milk.	0%	Curd, Lussi, butter milk & separated milk.	<b>Exempt</b> -Curd, Lussi, butter milk & separated milk.	<b>Exempt</b> -Curd, Lussi, butter milk & separated milk.	<b>Exempt</b> -Curd, Lussi, butter milk & separated milk.	<b>Exempt</b> -Curd, Lussi, butter milk & separated milk.	<b>Exempt</b> Fresh milk & pasteurised milk, butter milk, separated milk, curd and lassi	<b>Exempt</b> Curd, Lussi and butter milk
13	Electrical energy	0%	Electrical energy	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>
14	Earthen pot and all other goods of clay made by kumhars (potters) excluding ceramic pots and articles	0%	Earthen pot	<b>Exempt</b> -Earthen pot	<b>Exempt</b> Earthen pot but not including ceramic pot Idols toy and doll made of clay, Clay lamp	<b>Exempt</b> Earthen pot made by kumhars (potters)	<b>Exempt</b> Earthen pot	<b>Exempt</b> Earthen pot and all other goods of clay manufactured by potterer	<b>Exempt</b> Earthen pots but not including crockery
15	Fire wood except Casurina & Eucalyptus timber.	0%	Fire wood except Casurina & Eucalyptus timber.	<b>Exempt</b> -Fire wood except Casurina & Eucalyptus timber.	<b>Exempt</b>	<b>Exempt</b> -Fire wood except Casurina & Eucalyptus timber.	<b>Exempt</b> Fire wood except Casurina & Eucalyptus timber. Gobar ke kande	Fire wood <b>5%</b>	<b>Exempt</b> fire wood and wood charcoal, biomass rolls and Dry Municipal solid waste fuel manufactured out of solid waste procured from local bodies.

16	Fresh plants, saplings and fresh flowers	0%	Fresh plants, saplings and fresh flowers	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b> -Fresh plants, saplings and fresh flowers( including mahua flower)	<b>Exempt</b>	<b>Exempt</b>
17	Fried & Roasted Gram	0%	Fried & Roasted Gram-4%	<b>5%</b>	Fried gram and roasted gram-5%	<b>Exempted</b> -Parched / roasted / fried gram	Fried gram-5%		
18	Fishnet, fishnet fabrics, fish seeds, prawn / shrimp seeds.	0%	Fishnet, fishnet fabrics, fish seeds, prawn / shrimp seeds.	<b>Exempt</b> -Fishnet, fishnet fabrics, seeds of fish,prawn and shrimp seeds	<b>Exempt</b> -Fishnet, fishnet fabrics, seeds of fish,prawn and shrimp	<b>Exempt</b> Fishnet & Fishnet fabrics .	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b> Fishnet & Fishnet fabrics .
19	Fresh vegetables and fresh fruits including fresh mushroom potato and onion ,Garlic & ginger	0%	Fresh vegetables & fruits	<b>Exempt</b> -Fresh vegetable and fruits	<b>Exempt</b> Fresh vegetables including potato and onion& fresh fruits	<b>Exempt</b> Fresh vegetables and fresh fruits including ( potato, onion and sugarcane )	<b>Exempt</b> -Fresh vegetables & fruits	<b>Exempt</b> fresh fruits and vegetables including garlic and ginger, fresh fruit juice and fruit shakes like mango shake	<b>Exempt</b> fresh fruits and freshvegetables including garlic and ginger, but not including red chillies
		0%	Garlic & ginger	<b>Exempt</b>	<b>Exempt</b> fresh Garlic & ginger	<b>Exempt</b> fresh Garlic & ginger excluding dried ginger	<b>Exempt</b> Garlic & ginger dried vegetable e.g. kair sangari but excluding chillies, when not sold in sealed containers	<b>Exempt</b> fresh fruits and vegetables including garlic and ginger, fresh fruit juice and fruit shakes like mango shake	<b>Exempt</b> fresh fruits and vegetables including garlic and ginger, but not including red chillies

20	Handloom cloth of all kinds, handloom duries, handloom shawl and lois whether plain, printed, died or emboidered.- <b>Exempt</b>		Handloom woven gamcha- <b>4%</b>	<b>Exempt</b> Khadi readymade garments, bags and made-ups	<b>Exempt</b> Khadi ready made garments and khadi made-ups	<b>Exempt</b> Charakha, Amber Charakha, handlooms including pit looms, frame looms, light shuttle looms, paddle looms, implements used in the production of khadi / khaddar and parts thereof, handloom fabrics, Khadi cloth ,Gandhi Topi,	<b>Exempt</b> Charkha, Amber Charkha, Handlooms and their parts and accessories, Handloom fabrics and Gandhi Topi, All khadi garments/goods and made ups.-0%	<b>Exempt</b> -Handloom fabrics of all kinds,whether plain,printed,dyed or embroidered,including dhotis,sarees,bed-sheets,bed-covers, chhaddars, table cloth, pillow covers, handkerchieves, scarfs,napkins, dusters, lois, lihafs,jholas, hemmed and fringed towels, orhanis and duggas made out of handloom cloth or woolen blankets and rugs manufactured on handloom and Gandhi topi.	
21	Human Blood & blood plasma	0%	Human Blood & blood plasma	<b>Exempt</b> blood including blood component	<b>Exempt</b> Human blood and blood plasma-0%	<b>Exempt</b> Human blood and human blood plasma-0%	<b>Exempt</b> Human blood and blood plasma	<b>Exempt</b> (i) Human blood, blood plasma, red cells and platelets. (ii) Equipments and consumables used in blood banks for blood collection, apheresis procedure and blood processing including component formation.	<b>Exempt</b> Human blood including blood component like platelates, red blood corpusles (RBC), plasma, anti hemophilic factors, albumin and gamma globulin,



24	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock.	0%	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock.	<b>Exempt</b> Meat, fish, prawn & other aquatic products when not cured or frozen, poultry eggs, livestock and animal hair.	<b>Exempt</b> Meat, fish, prawn & other aquatic products when not cured or frozen, and dry fish commonly known sukki mach eggs and livestock.and animal hair	<b>Exempt</b> Meat, fish, prawn & other aquatic products ( when not cured or frozen), eggs, livestock,animal hair and fish/prawn/shrimp seeds	<b>Exempt</b> Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair	<b>Exempt</b> Meat, fish, prawn & other aquatic products when not cured or frozen or processed or tined and eggs, poultry and livestock.	<b>Exempt</b> Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock including live poultry birds.
25	National Flag	0%	National Flag	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>
26	Organic manure	0%	Organic manure	<b>Exempt</b> Organic manure, fertilizers, bio-inputs like bio-fertilizers, micro-nutrients and plant growth promoters.	<b>Exempt-</b> Organic manure including bone meal	<b>Exempt-</b> Organic manure including dun(Gobar) and products of dung and bio-fertilizers	<b>Exempt</b>	<b>Exempt</b> Organic manure, bio-fertilizers, bio-micronutrients and plant growth promoters/regulators and their herbicides, rodenticides, insecticides, weedicides and pesticides.	<b>Exempt</b>
27	Papar, aam papar, kachri made of rice, sewaiya, mungauri, bari except soyabean bari.	0%	Pappad	<b>Exempt</b> pappad and vadi	<b>Exempt-</b> Pappad,commonly known as papar	<b>Exempt-</b> papad, hand mad and unbranded bari	<b>Exempt -</b> Pappad, bari, mongwari	<b>Exempt</b> Pappad, kachri, sewaiya, mangwari, bari, and soysbeen bari (excluding soysbeen bari sold in airtight packets)	<b>Exempt-pappad</b>

28	Prasdam bhog or mahabhog, panchamrit, misri, batasa , vibhuti sold by religious institutions,	0%	Prasdam bhog or mahabhog by religious institutions	Prasadam by religious institutions-5% [Religious pictures nor for use as calenders- <b>Exempt</b> ]		<b>Exempt-Prasad,Bhog or Mahabhog by religious institutions-</b>	<b>Exempt</b> Prasdam by religious institutions ,panchamritam, namkatti and vibhuti	<b>Exempt</b> Prasadam sold by religious institutions	
29	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note when sold to the Reserve Bank of India & Cheque loose or in the book form.	0%	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note when sold to the Reserve Bank of India & Cheque loose or in the book form.	<b>Exempt</b> Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, post card etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose in book form	<b>Exempt</b> Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note when sold to the Reserve Bank of India & Cheque loose or in the book form. But does not include Ist day cover,folder	<b>Exempt</b> Cartridge paper, non-judicial and judicial stamps of all types used for payment of stamp duty or court fees sold by Government Treasuries, postal items like envelope, post card etc. sold by Governme	<b>Exempt</b> Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope,postcard etc. sold by Govt. rupee note & cheques.-0%	<b>Exempt</b> non-judicial stamps paper sold by Government Treasuries, postal items like envelopes, post card etc. sold by Government, rupee note when sold to the Reserve Bank of India and cheques, loose or in book form.	<b>Exempt</b> Judicial and Non-judicial stamp , Entertainment duty stamps, Passenger and goods tax stamp, standard watermarked petition paper, philatelic stamp, Postal stationery and refund adjustment order
30	Raw wool including animal hair.	0%	Raw wool including animal hair.	<b>Exempt</b> Raw wool	<b>Exempt</b> Raw wool	<b>Exempt</b> Raw wool and wool tops	<b>Exempt</b> Raw wool and waste thereof	<b>Exempt</b> Raw wool	<b>4%</b> Raw wool and its waste , animal hair
31	Semen including frozen semen	0%	Semen including frozen semen	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt-Semen</b> including frozen semen of animals	<b>Exempt</b>

32	Slate and slate pencils; takhti; Chalk stick and chalk powder.	0%	Slate and slate pencils	<b>Exempt</b> Slate and slate pencils-0% ; Takhti, Chalk stalk-5%	<b>Exempt</b>	<b>[Exempt -</b> Slate, slate pencils and chalk sticks], <b>Takhti-5%</b>	<b>Exempt</b> Slate and slate pencils-0% ; Chalk stick, Takhti and unbranded school bags upto Rs. 500/--0%	<b>Exempt -</b> Slate, slate pencil, takhti and wooden scale and duster.	<b>Exempt</b> Slate, slate pencils and chalks, Takhti (used by student and school)
33	Silk worm laying, cocoon & raw silk.	0%	Silk worm laying, cocoon & raw silk.	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b> Cocoons of all types including silk worm laying and raw silk	<b>Exempt-Silk worm</b> laying, cocoon & raw silk.	<b>Exempt-Silk worm</b> laying, cocoon & raw silk.	<b>Exempt</b>
34	All seeds other than oilseeds	0%	All seeds other than oilseeds	<b>Exempt</b> All seeds other than oil seeds-	<b>Exempt</b> Seeds of all varieties other than those specified elsewhere in this schedule or in any other schedule	<b>Exempt</b> All seeds, certified or truthfully treated	<b>Exempt</b> Seeds of grass, vegetables and flowers; seeds certified by the certification agency under the Seeds Act, 1966 (54 of 1966), when sold in sealed bags or containers.	<b>Exempt- Seeds of all</b> kinds other than oil seeds	<b>Exempt</b> Truthfully labelled seeds or Seeds certified by the certification agency under the seed act 1966 (54 of 1966) when sold in sealed bags or containers and raw seeds used in production of such truthfully labeled or certified seeds.
35	Tender green coconut	0%	Tender green coconut	<b>Exempt</b>	<b>Exempt</b> Tender green coconut commonly known as daab.	<b>Exempt- Coconut</b> including tender green coconut	<b>Exempt</b> Tender green coconut and watery coconut	coconut in shell and separated kernel of coconut, and tender green coconut-5%	<b>Exempt</b>
36	Bun, rusk, bread excluding pizza bread	0%	Bread (branded or otherwise).	<b>Exempt</b> Bread (branded and unbranded)	<b>Exempt</b> bread except pizza bread containing any type of fruit or vegetable	<b>Exempt- All types</b> of bread	<b>Exempt</b> bread (branded or otherwise) excluding pizza bread	<b>Exempt</b> Bread of all types other than pizza bread, and buns and rusks	<b>Exempt</b> Bread except pizza bread
37	Salt (branded or otherwise); Kala namak; sendha namak.	0%	Salt (branded or otherwise).	<b>Exempt</b> Common Salt (Processed or unprocessed).	<b>Exempt</b> Salt	<b>Exempt</b> Salt	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b> common salt

38	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container.	0%	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container.	<b>Exempt</b> Water other than (i) aerated, mineral, distilled, medicinal, ionic, battery, demineralized water, and i) water sold in sealed container.	<b>Exempt</b> Water, other than – (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and (ii) water sold in sealed container	<b>Exempt</b> Water, other than – (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and (ii) water sold in sealed container	<b>Exempt</b> Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water and water sold in container.-	<b>Exempt</b> Water, other than – (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and (ii) water sold in sealed container	<b>Exempt</b> -Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water and water sold in sealed <b>container.</b>
39	Items covered by PDS (except Kerosene).	0%	Items covered by PDS (except Kerosene).	<b>Exempt</b>	Sale of goods, other than Kerosene oil, by Public Distribution System (PDS) Shops- <b>Exempt</b>			Food grains and other goods excluding Kerosene oil sold through Public Distribution System-0%	
40	Sacred thread, commonly known as yagnapobit	0%	Sacred thread, commonly known as yagnapobit	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b> Ygyopavit or janeu	<b>Exempt</b> Rakhi and Sacred thread, commonly known as yagyopavit, harmala (mala made of cotton / silk / zari yarn), mod, turra, kalangi and mangalsutra.	<b>Exempt</b> Sacred thread, commonly known as yagnapobit and rudrakash, rudraksha mala and tulsikanth mala	<b>Exempt</b>
41	Incense sticks commonly known as agarbati, dhupkathi or dhupbatti, hawan samagri including dhoop agarbatti, sambrani or lohvana.	0%	Incense sticks commonly known as agarbati, dhupkathi or dhupbatti.-4%	Incense sticks commonly known as agarbati, dhupkathi or dhupbatti.-0%, Hawan samagri- <b>Exempt</b>	Agarbatti.-5% [Incense sticks commonly known as agarbatti, dhupkathi, dhoopbatti and hawan samagri including sambrani and lohvana-] <b>Exempt</b>	Handicrafts and incense sticks commonly known as agarbatti, dhupkathi or dhupbatti, hawan samagri including lobhan and gugal.- <b>exempt</b>	Loban, dhoop, handmade agarbatti, deepak, puja ki ghanti, puja ka chopda, shankh, roli and moli.- <b>exempt</b>	<b>Exempt</b> -Incense sticks commonly known as aggarbatti dhupkathi or dhupbatti and Hawan Samagri including sambrani and lohvana	<b>Exempt</b> - Incense sticks commonly known as agarbati, dhupkathi or dhupbatti.

			Hawan Samagri including dhoop agarbatti sambrani or lobhana				Hawan Samagri including agarbatti sambrani -5%		Hawan samagri when sold in sealed packets or containers- <b>Exempt</b>
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**GOODS OF LOCAL IMPORTANCE- EXEMPTED**

S.no.	UP VAT	UPTT Rates	Commodity E.C. List	Delhi	Bihar	Madhya Pradesh	Rajasthan	Uttaranchal	Haryana
1	Chikon Products and banarasi silk sarees	0%	Chikon Products	Chikon products-5%			Chikon Products-5%		
2	Leaf plates and cups excluding -pressed or stitched	0%	Leaf plates and cups-pressed or stitched	Leaf plates and cups-0% ;Leaf plates and cups-pressed or stitched-5%	Leaf plates and cups-5%	Leaf plates and cups-pressed or stitched-0%	Exempt- Leaf plates and cups -pressed or stitched	Exempt- Leaf plates and cups -pressed or stitched	Leaf plates and cups-4%
3	Kites	0%	Kites	<b>Exempt</b> Kite.-4%	Kite- <b>Exempt</b>	Kite- <b>Exempted</b>	Kites,manja and churkhi-0%		
4	Kirpan , Religious pictures not for use as calendar	0%	Kirpan	Kirpan		<b>Exempt-</b> Kirpan,Religious pictures not for use as calender	<b>Exempt</b> -Kirpan	<b>Exempt</b> Kripan used by sikhs and gorkhali khukhri	
		0%	Religious pictures not for use as calendar	<b>Exempt</b>			<b>Exempt</b> Religious pictures not for use as calendar (religious picture tiles,panchang) and dols of deities made of stone or marble	<b>Exempt</b> Religious pictures not for use as calendar or publicity meterial and idols made of clay and hand made religious idols of stone	

5	Muddhas made of sarkanda, phool bahari jhadoo and unbranded broom stick	0%	Muddhas made of sarkanda, phool bahari jhadoo	<b>Exempt-</b> Muddhas made of sarkanda, phool bahari / jhadoo		<b>Exempt-</b> Muddhas made of sarkanda, phool bahari jhadoo	<b>Exempt</b> Muddhas made of sarkanda, ban, moonj, phool buhari jhadoo and Unbranded broomsticks	<b>Exempt</b> Broom sticks muddhas made of sarkanda, phool, bahari jharoo	<b>Exempt-</b> Muddhas made of sarkanda, phool bahari jhadoo
		0%	Unbranded broomsticks						
6	Puffed rice, commonly known as Poha, Murmura and lai, Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as kholi parched paddy or rice coated with sugar or gur, commonly known as Murki and Sattu	0%	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as kholi parched paddy or rice coated with sugar or gur, commonly known as Murki	<b>Exempt</b> Murmuralu, pelalu, atukulu, Puffed rice, commonly known as Muri, chira, murki etc, Poha, Murmura and lai Sattu-5%	<b>Exempt-</b> puffed rice, commonly known as murhi; flattened or beaten rice (poha), commonly known as shura; parched rice, commonly known as kholi; murmura; lai; mukundana; lakhtho; tilkut; anarsa; litti and chokha.	<b>Exempt</b> Poha, murmura and Lai Murmuraku, pelalu, atukulu, puffed rice, muri, murki (other than the goods specified in Schedule I)-5%	<b>Exempt</b> Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as chira, parched rice, commonly known as kholi, kheel, murmura, poha, parched gram	<b>Exempt</b> Chiwra laya (murmura), lava kheel, poha, sattu and parched, fried and roasted gram	<b>Exempt</b> Reveri, gajak murmura and phulian
7	Handicrafts including wooden handicrafts and cane handicrafts but excluding wooden furniture cane furniture	0%	Handicrafts	Handicrafts-5%	<b>Exempt</b> Handicrafts, household articles made of brass and bell metal		<b>Exempt</b> Handicrafts including blue pottery and puppets		
8	Handmade glass phials of capacity not more than 25 ml. manufactured by himself.	0%							
9	Handloom durries; handwoven tat-patti, gudri	0%							

10	Wooden toys	0%							
<b>1% List</b>									
S.no	UP VAT	UPTT Rates	Commodity E.C. List	Delhi	Bihar	Madhya Pradesh	Rajasthan	Uttaranchal	Haryana
1	Gold ,silver and other precious metals,articles of gold,silver and precious metals including jewellery made of gold,silver and precious metals.	1%	Gold and silver & platinum ornaments	Articles of Gold, Silver and Precious Metals including Jewellery made from gold, silver and precious metals-1%	Gold, silver and other precious metals-1%, Articles of gold, silver and precious metals including jewellery made of gold, silver and precious metals-1%	Articles of gold and silver , including coins, bullion and specie-1% Gold and silver ornaments - 1% Nobel metals such as platinum,iridium,	Jewelery,ornaments and articles made of Gold,silver,platinum and other precious metals and alloys with or without precious or semi-precious stones including diamonds (work of gold and silver- 1%	Gold, silver, platinum and other precious metals- 1% Articles of gold, silver, platinum and other precious metals including jewellery made of gold, silver, platinum and other precious metals - 1%	Gold, silver, other precious metals,precious stones - 1% Articles including jewellery made of gold, silver other precious metals, precious stone- 1%
2	Precious and semi precious stones such as diamonds, emeralds, rubies, pearls and sapphires whether they are sold loose or as forming part of any article in which they are set	1%	Precious stones including Agate	Precious stones, semi precious stones-1%	Precious stones-1%	Precious and semi precious stones such as diamonds, emeralds, rubies, pearls and sapphires whether they are sold loose or as forming part of any article in which they are set-1%	Precious and semi precious gems and stones synthetic gems and stones (including kharad), pearls ( whether real or cultured), agate and diomond .-1%	precious and semi precious stones-1%	precious metals, precious stone-1%
3	Bullions and species	1%	Bullions	Bullion-1%		Bullion-1%	Bullion-1%		

Sl. No.	UP VAT	Uptt Rate	Commodity E.C. List	Delhi	Bihar	Madhya Pradesh	Rajasthan	Uttaranchal	Haryana
1	1 Acids	4%	Acids	5%	5%	5%	5%	4%	4%
3	2 All equipments for communications such as, private branch exchange(PBX) & Elect. Private Automatic Branch Exch.(EPABX) teleprinters wirless equipments and parts thereof	4%	All equipments for communications such as, private branch exchange(PBX) & Elect. Private Automatic Branch Exch.(EPABX) etc	All equipments for communications such as, private branch exchange (PBX) & Elect. Private Automatic Branch Exch.(EPABX) etc 5%	All equipments for communications such as, private branch exchange(PBX) & Elect. Private Automatic Branch Exch.(EPABX)-5%	All equipments for communications such as, private branch exchange(PBX) & Elect. Private Automatic Branch Exch.(EPABX)-5%	All equipments for communications such as, private branch exchange(PBX) & Elect. Private Automatic Branch Exch.(EPABX) and components and parts thereof	All equipments for communications such as, private branch exchange(PBX) & Elect. Private Automatic Branch Exch.(EPABX) teleprinters wirless equipments and parts thereof 5%	All equipments for communications such as, private branch exchange(PBX) & Elect. Private Automatic Branch Exch.(EPABX) etc 4%
4	3 All intangible goods like copyright, patent, rep. license etc.	4%	All intangible goods like copyright, patent, rep. license etc.	All intangible goodslike copyright,patent,rep license,goodwill etc.-5%	All intangible goods like copyright, patent, rep license, etc.-5%	All intangible goods like copyright, patent, rep license, etc.-5%	All intangible goods like copyright, patent, rep license, etc.-5%	All intangible goods like copyright,patent,rep license, etc.-5%	All intangible goods e.g.copyright,patent,rep license, duty entitlement passbook -4%
5	4 All metal Castings including unfinished and un-machined manhole covers	4%	All metal Castings	Castings including all metals castings -5%	All metal Castings 5%	All metal Castings 5%	All metal castings and manholw covers made of cast iron casting-5%	All metal castings -5%	Castings -4%

6	5	All other goods of local importance not notified by states as tax free goods	12.5%	All other goods of local importance not notified by states as tax free goods						
7	6	All types of yarn other than cotton & silk yarn in hank & sewing thread ,cotton waste yarn	4%	All types of yarn other than cotton & silk yarn in hank & sewing thread & waste	All types of yarn other than cotton & silk yarn in hank & sewing thread 5%	All types of yarn (other than cotton & silk yarn in hank) & yarn waste & sewing thread 5%	All types of yarn (other than cotton & silk yarn in hank) & yarn waste & sewing thread 5%	All types of yarn other than cotton & silk yarn in hank & sewing thread & waste 5%	All types of yarn including polyester fibre yarn and staple fibre yarn other than cotton & silk yarn in hank & sewing thread 5%	All types of yarn including sewing thread and waste of all types of yarn 4%
8	7	All utensils including pressure cookers/pans except utensils made of precious metals ceramicware and glasswares	4%	All utensils including pressure cookers/pans except utensils made of precious metals	All utensils and cutlery items (including pressure cookers/pans) except those made of precious metals-5%	All kinds of utensils and enamelled utensils including pressure cookers and pans, but excluding utensils made of precious metals-5%	All kinds of utensils and enamelled utensils including pressure cookers and pans, but excluding utensils made of precious metals-5%	All utensils including pressure cookers/(pans and cutlery but excluding) utensils made of precious metals-5%	All utensils (including pressure cookers/pans) buckets and containers made of aluminium, iron and steel, plastic and other materials except precious metals and enamelled utensils 5%	All metals utensils including pressure cookers/pans except utensils made of precious metals-4%
9	8	Aluminium conductor steel reinforced (ASCSR)	4%	Aluminium conductor steel reinforced (ASCSR)	12.5%	Aluminium conductor steel reinforced (ACSR), AA/ AAA conductors-5%	Aluminium conductor steel reinforced (ACSR), AA/ AAA conductors-5%	12.5%	Aluminium conductor steel reinforced (ACSR)-5%	Aluminium conductor steel reinforced cables-4%

10	9	Arecanut powder and betel nut	4%	Arecanut powder and betel nut	Arecanut powder and betel nut-5%	Arecanut powder and betel nut(other than sweetened and/ or scented betel nut)-5%	Arecanut powder and betel nut(other than sweetened and/ or scented betel nut)-5%	Arecanut powder and betel nut-5%	Arecanut powder and betel nut-5%	Arecanut powder and betel nut-4%
	10	Audio & Video Cassettes	4%							
11	11	Articles(other than ornaments) made of rolled gold and imitation gold	4%	Articles made of rolled gold and imitation gold		articles and ornaments made of rolled gold and imitation gold, imitation jewellery. 5%	articles and ornaments made of rolled gold and imitation gold, imitation jewellery. 5%	articles made of rolled gold and imitation jewellery 5%	Imitation jewellier-5%	Imitation jewellier-4%
12	12	Bagasse, sawdust.	4%	Bagassee	Sirali, Bageshi, barroo, dat leaves baskets made of bamboo-5%	5%	5%	Sirali, Bageshi, barroo, dat leaves baskets handmade sooma and germa, made only a bamboo-5%	5%	
13	13	Bamboo, bans ki tilli (20leeve).	4%	Bamboo	Bamboo-5%	Bamboo-5%	Bamboo-5%	Bamboo-5%	<b>Exempted</b> Bamboo	Bamboo-4%
14	14	Basic chromium sulphate, sodium bi chromate, bleach liquid	4%	Basic chromium sulphate, sodium bi chromate, bleach liquid	Basic chromium sulphate, sodium sulphate, magnesium sulphate, ferrous sulphate.	Basic chromium sulphate-5%	Basic chromium sulphate-5%	Basic chromium sulphate -	Basic chromium sulphate, sodium bi-chromate; -5%	Basic chromium sulphate, sodium bi-chromate; -4%

15	15	Bearings including plumnes blocks, housing for bearing locate rings and covers adopter with drawl sleeves locknuts, lock washers clamps and rolling elements	4%	Bearings	bearing including plumnes blocks, housing for bearing locate rings and covers adopter with drawl sleeves locknuts , lock washers clamps and rolling elements 5%	Bearing -5%	Bearing -5%	Bearing (its component) -5%	Bearing -5%	bearing exept auto parts 4%
16	16	Bed sheets (other than unstitched bed sheets), pillow cover & other textile made ups	4%	Bed sheet, pillow cover & other textile made ups.	Bed sheet, pillow cover and other made-ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06.-5%	Readymade garments, made up of fabric including towel (sale price of which exceeds rs. One hundred), (blanket, socks, ties, branded pillow covers)-5%	Readymade garments, made up of fabric including towel (sale price of which exceeds rs. One hundred), (blanket, socks, ties, branded pillow covers)-5%	Bed sheet , Pillow cover excluding pillow cover upto Rs. 25/- per item) and Other textile made ups. 5%	Bed sheet Pillow cover & Other made ups. 5%	
17	17	Beedi leaves and Tendu leaves.	4%	Beedi leaves and Tendu leaves	Beedi leaves-5%	Beedi leaves-5%	Tendu leaves 25%	beedi leaves &Tendu leaves-5%		Beedi leaves-4%
18	18	Beltings of all kinds.	4%	Beltings	Beltings-5%	Beltings of all varities and descriptions-5%	Beltings of all varities and descriptions-5%	Beltings-4%	Beltings of all varities and descriptions-5%	Beltings-4%

19	19	Bicycles, tricycles, cycle rickshaws & parts, <b>components, accessories,</b> tyres & tubes thereof.	4%	Bicycles, tricycles, cycle rickshaws & parts, tyres & tubes thereof.	Bicycles having M.R.P. above Rs. 3500/-, Cycle rickshaws and parts including tyres and tubes thereof. -5%	Bicycles, tricycles, cycle rickshaws and parts (including tyre and tubes) and accessories thereof-5%	Bicycles, tricycles, cycle rickshaws and parts (including tyre and tubes) and accessories thereof-5%	Bicycles, tricycles, cycle rickshaws and parts, component tyres and tubes and accessories thereof-5%	Bicycles, tricycles, cycle rickshaws and parts, tyres and tubes thereof-5%	Bicycles, tricycles, cycle rickshaws and parts thereof-4%
20	20	Chemical fertilizers except those which are described in entry no. 26 of Schedule	4%	Bio-fertilizers & Micro-nutrients also plant growth promoters & regulators, herbicides, rodenticide, insecticide, weedicide etc.	Fertilizers, pesticides, weedicides, insecticides, herbicides, rodenticides and plant growth regulator other than those covered in schedule-I-5%	Chemical fertilizers, gypsum, micro-nutrients, plant growth promoters and regulators, pesticides, weedicides, insecticides, rodenticide and herbicides other than mosquito and insect repellents such as jet mat, good knight mat, mosquito coils -5%	Chemical fertilizers, gypsum, micro-nutrients, plant growth promoters and regulators, pesticides, weedicides, insecticides, rodenticide and herbicides other than mosquito and insect repellents such as jet mat, good knight mat, mosquito coils -5%	Bio-fertilizers and micro nutrients, also plant growth promoters and regulators, herbicides, rodenticides, insecticides, weedicides -5%	Chemical fertilizers, micro-nutrients, plant growth promoters and regulators, and their herbicides, rodenticide, insecticides, weedicides and pesticides-5%	Chemical fertilizers & gypsum- <b>Exempt</b> pesticides, weedicides and insecticides but not excluding mosquito repellants-4%
			4%	Chemical fertilizers, pesticides, weedicides, insecticides, micronutrients.	Fertilizers , pesticides, weedicides and insecticides-5%					
21	21	Bio-mass briquettes.	4%	Bio-mass briquettes	5%				<b>Exempt</b>	4%
22	22	Bitumen.	4%	Bitumen		Bitumin and coal tar-5%	Bitumin and coal tar-5%	Bitumin	Bitumin 5%	Bitumin 4%
23	23	Bone meal, crushed bone, bone sinews, bone grist	4%	Bone meal	Bone meal-5%	Bone meal-5%	Bone meal-4%	Bone meal-5%	Bone meal-5%	Bone meal, crussed bone, bones, bone sinews and burnt bones-4%

24	24	Buckets made of iron & steel, aluminium, plastic or other materials (except precious materials)	4%	Buckets made of iron & steel, aluminium, plastic or other materials (except precious materials).	Buckets made of iron & steel, aluminium, plastic or other materials (except precious materials).	Buckets, ghamela, tasala and tagadi made of iron & steel, aluminium, plastic or other materials (except precious materials) and crow bar. 5%	Buckets, ghamela, tasala and tagadi made of iron & steel, aluminium, plastic or other materials (except precious materials) and crow bar.-5%	Buckets made of iron and steel, aluminium, plastic or other material(except precious material)-5%	All utensils (including pressure cookers/ pans), buckets and containers made of aluminium, iron and steel, plastic and other materials except precious metals and enamalled utensils.-5%	All metals utensils including pressure cookers/ Pans except utensils made of precious metals.-4%
25	25	Candles	4%	Candles	5%	5%	5%	5%	5%	4%
26	26	Machinery, equipment, apparatus, tools, moulds, dies and component, spare parts, accessories thereof	4%							
27	27	Castor oil	4%	Castor oil	5%	5%	5%		5%	4%
28	28	Centrifugal pumps, monoblock pumps, submersible pumps, diesel engine pumps sets upto 10 Horse Power and parts thereof including hose-collar, hose sockets, hose connector, hose click, hose nipple, foot	4%	Centrifugal & monobloc & submersible pump sets for water handling & parts thereof	Centrifugal, monobloc and submersible pumps and parts thereof-5%	Centrifugal and monoblock and submersible pumps and pumping set and parts thereof-5%	Centrifugal and monoblock and submersible pumps and pumping set and parts thereof-5%	Centrifugal , monoblock (Diesel engine upto 10 h.p.) and submersible pumps sets including hose-collar, hose sockets, hose connector, hose click, hose nipple, foot walve and delta starter for water hadling and parts thereof-5%	Centrifugal & monoblock submersible pumps sets and parts thereof-5%	Pump set below 5 H.P. -4%

	valve and delta starter for water handling.									
29	29	Chemicals including caustic soda, caustic potash, soda ash, bleaching powder, sodium bi carbonate, sodium hydro sulphate, Sulphate of alumina, sodium nitrate, sodium acetate, sodium sulphate; acid slurry, trisodium phosphate, Sodium tripoly phosphate, Sodium silicate, sodium meta silicate, carboxymethyle cellulose, sodium sulphide acetic	4%	Chemicals including caustic soda, caustic potash, such ash, bleaching powder, sodium bi carbonate, sodium hydro sulphate, sulphate of alumina, sodium nitrate, sodium acetate, sodium sulphate acid slurry, trisodium phosphate, sodium tripoly, phosphate, sod	Chemical elements doped for use in electronic in the form of disc, wafers or similar forms; chemical compounds doped for use in electronics.-	Chemical elements Doped in the form of disch wafers or similar forms chemical compounds doped-	Chemical elements Doped in the form of disch wafers or similar forms chemical compounds doped-	Chemical elements doped for use in electronic in the form of disk, wafers or similar forms; chemical compounds doped for use in electronics.-	Castic soda, Castic potash, soda ash-5%	Chemical elements doped for use in electronic in the form of disk, wafers or similar forms; chemical compounds doped for use in electronics.-

		acid, sodium bisulphite, oxalic acid, sodium thiosulphate, sodium sulphite, sodium alginate, benzene citric acid, diethylene glycol, sodium nitrate, hydrogen peroxide, acetaldehyde, pentaerythritol, sodium alpha olefin, sulphonate, sodium formate, chemical components and mixture and all other chemicals not specified elsewhere in this schedule or any other schedule.							
31	30	Clay including fire clay, fine china clay and ball clay.	4%	Clay including fire clay, fine china clay and ball clay.	Clay including fire clay, fine china clay and ball clay-5%	Clay including fireclay, fine china clay and bal clay-5%	Clay including fireclay, fine china clay and ball clay-5%	Clay including fire clay, fine china clay and ball clay and khaprail-5%	Clay including fire clay
32	31	Coal tar, tar coal and charcoal.	4%	Charcoal- <b>Exempt</b>	Coaltar-5% Charcoal-Exempt	Bitumen and Coaltar-5% Charcoal-Exempt	Bitumen and Coaltar-5% Charcoal-Exempt	Coaltar-5% Charcoal-Exempt	Charcoal-5% Charcoal

7	32	Coconut in shell & separated kernel of coconut other than kopra	4%	Coconut in shell & separated kernel of coconut other than kopra- <b>Exempt</b>	Coconut in shell and separated kernel of coconut - <b>Exempt</b>		5%	Coconut in shell and separated kernel of coconut and tender green coconut-5%		
33	33	Coffee beans & seeds, cocoa pod & beans, green tea leaf & chicory	4%	Coffee beans & seeds, cocoa pod & beans, green tea leaf & chicory	Coffee beans and seeds, cocoa pod, green tea leaf and chicory, -5%	Coffee beans and seeds, cocoa pod, green tea leaf and chicory-5%	Coffee beans and seeds, cocoa pod, green tea leaf and chicory-5%	Coffee beans and seeds, powder, cocoa pod, green tea leaf and chicory-5%	Coffee powder and all forms of coffee including french coffee beans and seeds , cocoa pod, green tea leaf & chicory-5%	Coffee beans & seeds, cocoa pod, green tea leaf & chicory-4%
34	34	Coir & products excluding coir mattresses	4%	Coir & Coir products excluding coir mattresses	5%	5%	5%	5%	5%	4%
35	35	Combs	4%	Combs	5%			5%	5%	
36	36	Computer stationery	4%	Computer stationery	5%	5%	5%	5%	5%	4%
38	37	Cotton & cotton waste	4%	Cotton & cotton waste	Cotton and cotton waste-5%	Cotton and cotton waste-5%	Cotton and cotton waste-4%	Cotton and cotton waste-5%	Cotton, cotton waste and Textile Waste-5%	Cotton waste, woolen waste-4%
39	38	Crucibles	4%	Crucibles	5%	5%	5%	4%	4%	4%

40	39	Cups and glasses of paper & plastics .	4%	Cups and glasses of paper & plastics.	5%	5%	5%	cups, glasses , plates, foras and spoons made of paper, plastic or thermocoal, disposable food packing, container, tooth picks, straw, aluminium house foil and tissue paper-4%	Cups and glasses and plates of paper & plastics. 5%	Paper and plastic cups, paper pulp moulded trays-4%
	40	Iron and steel, coal and coke in all its forms, crude oil, hide and skin (excluding animal hair) and jute as defined under section 14 of the Central Sales Tax Act, 1956.	4%		(i) Aviation turbine fuel sold to a Turbo-Prop Aircraft; (ii) Coal and coke (iii) crude oil (iv) hide and skin (v)Iron and Steel (vi) Jute (vii) Oil seeds (viii) Liquefied Petroleum Gas (LPG) for domestic use, as specified in Sec-14 of the C-5%	(i) Aviation turbine fuel sold to a Turbo-Prop Aircraft; (ii) Coal and coke (iii) crude oil (iv) hide and skin (v)Iron and Steel (vi) Jute (vii) Oil seeds (viii) Liquefied Petroleum Gas (LPG) for domestic use, as specified in Sec-14 of the C-5%				

42	41	<p>Drugs &amp; Medicines including vaccines, syringes &amp; dressings, medicated ointments, light liquid paraffin of IP grade ; Chooran; sugar pills for medicinal use in homoeopathy; <b>human blood components; C.A.P.D. Fluid; Cyclosporin..</b></p>		<p>Drugs &amp; Medicines, whether patent or proprietary, including disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressing, medicated ointments produced under the licence issued under the durgs and cosmetics Act-1940 and including isabgul.- 5%</p>	<p>Drugs &amp; Medicines including vaccines, syringes &amp; dressings, medicated ointments, produced under drug licence and light liquid paraffin of IP grade; w.e.f. 8<sup>th</sup> August 2006</p>	<p>Drugs and medicines including vaccines, syringe and dressing medicated ointment produced under drugs licence, light liquid paraffin of IP grade- 5%</p>	<p>Drugs and medicines and pharmaceutical prepration (Allopathic, Ayurvedic, Homeopathic &amp; Unani) including vaccines, syringe and dressing medicated ointment produced under drugs licence, light liquid paraffin of IP grade- 5%</p>	<p>Bulk drugs, drugs and medicines including vaccines, medicated ointment produced under drugs licence, light liquid paraffin of IP grade, syringes, dressing/Glucose-D, Oral Rehydration salt Medical equipment devices and implant-4%</p>
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43	42	All dyes not specified elsewhere in the schedule.	4%	Dyes that is to say acid dyes, basic dyes, ailzarinne dyes, bases, direct dyes, naphthols, nylon dyes, optical whitening agents, plastic dyes, reactive dyes, sulphur dyes, vat dyes, all other dyes not specified elsewhere in the schedule		Dyes-5%	Dyes-5%	Dyes & dyestuffs excluding paints, enamels, cement based water colours, dry distempers, oil based distempers, oil based distempers, emulsion paints including acrylic and plastic emulsion paints, lacquers including cellulose lacquers, varnishes, all types	Dyes, Acid dyes, Basic dyes -5%	Dyes, Acid dyes, Basic dyes -4%
44	43	Edible oils & oilcake.	4%	Edible oils & oilcake	Edible oils and oiled cake-5%	Edible oils, oil cake, but excluding cotton seed oil cake-5%	Edible oils, oil cake, but excluding cotton seed oil cake-5%	5%	5%	Edible oils and oiled cake-4%
45	44	Electrodes & welding equipments.	4%	Electrodes	Electrodes and welding equipments 5%	5%	Electrode-5%	5%		Electrode-4%

46	45 <sup>1</sup>	Embroidery machines, embroidery needles.	4%	Embroidery or Zari articles that is to say -imi zari, Kasab, salma, dabaka, chumki, gota, sitara, nagsi, kora, glass, bead, badia gizai, embroidery machines, embroidery needles.	Embroidery or Zari articles that is to say -imi zari, Kasab, salma, dabaka, chumki, gota, sitara, nagsi, kora, glass, bead, badia 5%	Embroidery or Zari articles that is to say -imi zari, Kasab, salma, dabaka, chumki, gota, sitara, nagsi, kora, glass, bead, badia 5%	Embroidery or Zari articles that is to say -imi zari, Kasab, salma, dabaka, chumki, gota, sitara, nagsi, kora, glass, bead, badia	Embroidery or Zari articles that is to say -imi zari, Kasab, salma, dabaka, chumki, gota, sitara, nagsi, kora, glass, bead, glzai, embroider machine and embroider needle 5%	Embroidery or Zari articles that is to say -imi zari, Kasab, salma, dabaka, chumki, gota, sitara, nagsi, kora, glass, bead, badia 4%	
47	46	Exercise book, graph book, laboratory note book,	4%	Exercise book, graph book, & laboratory note book	Exercise book, graph book and laboratory note book-5%	Exercise books, graph books, drawing books and laboratory note books-5%	Exercise books, graph books, drawing books and laboratory note books-5%	5%	Exercise book, graph book, & laboratory note book-5%	
48	47	Feeding bottles & nipples.	4%	Feeding bottles & nipples.	5%	5%	5%	5%	5%	
49	48	Ferrous & non-ferrous metals & alloys, non-metals, such as aluminium, copper, zinc & extrusions of those, including rods, tubes, angles, channel and sections of all size and	4%	Ferrous & non-ferrous metals & alloys, non-metals, such as aluminium, copper, zinc & extrusions of those.	Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusions of those-5%	Ferrous and non-ferrous metals and alloys; non-ferrous metals such as aluminium, copper, zinc, metal scrap-5%	Ferrous and non-ferrous metals and alloys; non-ferrous metals such as aluminium, copper, zinc, metal scrap-5%	Ferrous & non-ferrous metals & alloys, non-metals, such as aluminium, copper, zinc & extrusions of those.-5%	Ferrous & non-ferrous metals & alloys, non-metals, aluminium, copper, zinc & extrusions of those.-5%	Non ferrous scrap, Ferrous and non-ferrous metals and alloys; and extrusions and rolled products thereof -4%

<sup>1</sup> The following words have been deleted from this entry w.e.f .1.1.2008 vide notification no. 570A dated 4.3.2008 and they have been added to entry 42 of the Schedule I-  
“Embroidary or Zari articles that is to say – *Lachka, thapa, gokharu*, imi, zari, Kasab, salma, dabaka, chumki, gota, sitara, nagsi, kora, badia gizai *including their cutting, waste & garlands of zari*”

		measurement and rolled products including sheets, plates and circles of all size and measurement; wires and wires drawings.								
			4%							
50	49	Fibres of all types and fibre waste.	4%	Fibres of all types and fibre waste.	Fibers of all Types and fiber waste - 5%	Fibers of all Types and fiber waste - 5%	Fibers of all Types and fiber waste -5%	Fibers of all Types and fiber waste -5%	Fibers of all Types and fiber waste - 5%	Fibers of all Types and fiber waste -4%
51	50	Fireclay, coal ash, coal boiler ash, coal, cinder ash, coal powder, clinker, fly ash	4%	Fireclay, coal ash, coal boiler ash, coal, cinder ash, coal powder, clinker, fly ash		fly ash- 5%	fly ash- 5%	fly ash- 5%	Clay including fire clay, fine china clay and ball clay-5%	

52	51	Flour, Atta, Maida, Suji, besan,	0%	Flour, Atta, Maida, Suji, besan, etc.	Atta, maida, besan and suji, flour- <b>Exempt</b>	Flour, atta, maida, suji, besan , rawa, daliya and chuni	Flour,atta,maida,suji, besan , rawa, daliya and chuni - <b>Exempt</b>	Flour other than made of maize, Jowar, Bajra and wheat including fortified flour of wheat -5%	Atta, Maida, Suji, besan - <b>Exempted</b>	wheat atta including maida & suji, rice flour, gram flour, besan, barley flour, and sattu, dalia of wheat or barley, guar flour guar giri rajmah, lobia, rongi, sago sabudana, soyabean meal soyabean flour- 4%
53	52	Foodgrains including Paddy,Rice Wheat	4%	Foodgrains including Paddy,Rice Wheat & pulses (optional for one year)	Paddy, rice, wheat and pulses	Food grains, cereals and pulses - <b>Exempt</b>	Food grains, cereals and pulses - <b>Exempt</b>	Paddy, rice, wheat Atta of Wheat including fortified atta of Wheat, Maida, Suji and Wheat Bran -0%	<b>exempt</b> Certified organic cereals and pulses	
54	53	Glucose	4%	Glucose D		Glucose-5%	Glucose-5%		Glucose D-5%	
55	54	Gur, jaggery & edible variety of rub gur	0%	Gur, jaggery & edible variety of rub gur	Gur, jaggery and Edible variety of rab gur <b>Exempt</b>	Gur, jaggery and Edible variety of rab gur 5%	Exempt-Gur, jaggery and Edible variety of rab gur	Gur, jaggery and Edible variety of rab gur 0%	Gur including gur sakkar, jaggery, powder, gur, rasket, palmyra gur and edible variety of rab gur- <b>Exempt</b>	<b>Exempt</b> Gur, shakkar and jaggery
56	55	Gypsum of all forms & descriptions	4%	Gypsum of all forms & descriptions		Gypsum of all forms & descriptions-5%		Gypsum of all forms -5%		
57	56	Hand pumps & spare parts & fittings thereof	4%	Hand pumps & spare parts & fittings	Hand pumps and spare parts-5%	Hand pumps parts and fittings -5%	Hand pumps including parts and fittings -5%	5%	5%	Hand pumps and their parts-4%

60	57	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.	4%	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.	Medicinal herbs including amla, harrad, bahera, sikakai, katha, supari, rattanjot, & Khusk, pudina, bark, dry plant, dry root commonly known as jari booti and dry flower.-5%	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.-5%	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.-5%	Herb, bark, dry plant, dry root, commonly known as jari booti and dry amla-0%	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower and aromatic plant and grasses including herbs or organic solvent oil..-5%	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.-4%
61	58	Honey and beehive.	4%	Honey- <b>Exempt</b>	5%	Honey-5%	Honey-5%	Honey-5%	beehive& honey <b>Exempt</b>	Honey-4%
62	59	Hose pipes and fittings thereof.	4%	Hose pipes and fittings thereof.	Hose pipes-5%	5%	5%	5%	5%	Hose pipes-4%
63	60	Hosiery goods	4%	Hosiery goods	Hosiery goods-5%	Hosiery goods-5%	Hosiery goods-5%	Hosiery goods-5%	Hosiery goods-5%	Hosiery goods-4%
64	61	Hurricane lanterns, Kerosene lamp / lantern petromax glass chimney accessories and components thereof	4%	Hurricane lanterns, Kerosene lamp / lantern petromax glass chimney accessories and components thereof	Kerosene stove/lantern, petromax, glass chimney, hurricane lamp and its spares.	Hurricane lanterns, Kerosene lamp, petromax glass chimney and parts thereof -5%	petromax and parts thereof glass -5%	5%	<b>exempt</b> -Kerosene lamp/lantern, petromax, glass chimney	hurricane lantern & Kerosene lamp.-4%
	62	Rice polish and rice bran.	4%	Husk and bran of cereals	Husk and bran of cereals-5% ; Rice bran-5%	Husk of oil seeds, grains and pulses, and bran of cereals- <b>Exempt</b>	Husk of oil seeds, grains and pulses, and bran of cereals- <b>Exempt</b>	Rice bran -0%	Husk and bran of cereals-5% ;	Husk and bran of cereals except wheat bran-4% ;

66	63	I.T products (as listed by GOI) including computers, telephones & parts thereof, cell phones, DVD, CD, teleprinter & wireless equipment and parts thereof.	4%	I.T products (as listed by GOI) including computers, telephones & parts thereof, cell phones, DVD, CD, teleprinter & wireless equipment and parts thereof. (List of IT Products of State govts. <b>Annexure-6</b> attached)	IT prod-Word processing machines,Electronic typewriters, Computers, Telephone and parts thereof teleprinter and wireless equipment and parts thereof, cellual phone and accessories.-	IT prod-as specified in Part-II of this schedule -5%	IT prod-Word processing machines,Electronic typewriters, Electronic calculator, computers, telephones, cellular hand set, teleprinter and wireless equipment and parts thereof, -5%	IT prod-as specified in part-A in this schedule-5%	IT prod-Word processing machines, Electronic typewriters, Electronic calculator, computers, telephones and parts thereof, teleprinter and wireless equipment and parts thereof-5%	IT prod-Word processing machines, Electronic typewriters, Electronic calculator, telephones, cellphone, teleprinter and wireless equipment and parts thereof, DVD and CD-4%
67	64	Ice	4%	Ice	Ice-5%	5%	5%	5%	5%	Ice-4%
69	65	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)	4%	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)	Industrial cables (High voltage cables, including PVC cable for voltage exceeding 1000 Volt XLPE Cables, jelly filled cables, optical fibre cables -5%	Industrial cables (High voltage cables, Plastic coated cables, jelly filled cables, optical fibres), -5%	Industrial cables (High voltage cables, Plastic coated cables, jelly filled cables, optical fibres), -5%	All type of Industrial cables (High voltage cables, including PVC cable for voltage exceeding 1000Volt XLPE Cables, jelly filled cables, optical fibre cables -5%	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres cables),-5%	Industrial cables and telecommunication cables (High voltage cables,Cross linked Poly ethylene Cables, jelly filled cables, optical fibre Cables),-4%
70	66	Insulators	4%	Insulators	Insulators -5%	Insulators -5%	Insulators -5%	Insulators -5%	Insulators -5%	Insulators -4%
	67	inverters	4%							
71	68	Kattha	4%	Kattha		Kattha-5%	Kattha-5%	Kattha-5%	Katha -5%	Katha -4%

72	69	Kerosene oil sold through PDS	4%	Kerosene oil sold through PDS	5% Kerosene oil sold through P.D.S.	5% Kerosene oil	5% Kerosene oil sold through P D S	0% Kerosene oil	Exempted - Kerosene oil	Exempt-Kerosene oil sold through P D S
74	70	Knitting wool	4%	Knitting wool	Knitting wool-5%	Knitting wool-5%	Knitting wool-5%	Knitting wool-5%	Knitting wool-5%	Knitting wool-4%
75	71	Lac & Shellac Omitted from 09-04-2008	4%	Lac & Shellac	Lac/shelllac-0%	Lac and shellac-0%	Exempt- Lac and shellac	Lac & chapadi - 4%		Lac and shellac-4%
76	72	Leaf plates and cups - pressed or stitched	4%	Leaf plates and cups- <b>Exempt</b>	Leaf plates and cups-0% ;Leaf plates and cups-pressed or stitched-5%	Leaf plates and cups--5%	Leaf plates and cups-pressed or stitched-0%	Leaf plates and cups-pressed or stitched-0%	exempt-Leaf plates and cups-pressed or stitched	Leaf plates and cups-4%
77	73	Lignite	4%	Lignite	Lignite-5%	Lignite-5%	Lignite-5%	Lignite-5%	Lignite-5%	Lignite-4%
78	74	Lime, lime stone, clinker & dolomite & other white washing materials not elsewhere mentioned in any other schedule.	4%	Lime, lime stone, clinker & dolomite & other white washing materials not elsewhere mentioned in the schedule or in any other schedule,	Napa slabs (rough flooring stones) and sahabad stones-5%	Lime, lime stone, clinker & dolomite-5%	Lime, lime stone, clinker & dolomite-5%	Lime, lime stone, clinker & dolomite-5%	Lime, lime stone, clinker & dolomite & other white washing materials -5%	Lime, lime stone, clinker & dolomite-4%
79	75	Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate	4%	Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate	5%	Linear alkyl benzene, sulphonic acid and alfa olefin sulphonate-5%	Linear alkyl benzene, sulphonic acid and alfa olefin sulphonate-5%	5%	5%	Linear alkyl benzene-4%

80	76	List of industrial inputs and packing materials (as mentioned in the Part-C)	4%	List of industrial inputs and packing materials (as notified by state Govts.) (Annexure-7 Attached)	List of industrial inputs as specified in the Part-A of this notification- 5%	5%				
	77	Locks of all kinds, their keys and parts thereof	4%							
81	78	Maize starch, maize gluten, maize germ and oil	4%	Maize starch, maize gluten, maize germ and oil	Food grains and cereals excluding pulses -5%	Food grains and cereals excluding pulses	Coarse grains namely jowar, bajra, maize, and flour thereof -Exempt	Maize starch, maize gluten, maize germ and oil.	Coarse grains that is to say jowar, bajra, maize, and flour thereof - Exempt	
82	79	Medical equipment /devices & implants	4%	Medical equipment /devices & implants	5%	Medical equipment /devices & implants-5%	Medical equipment /devices & implants	5%	5%	
83	80	Metal alloys, metal powders, metal pastes of all types & grades & metal scrape other those fillings under declared goods	4%	Metal alloys, metal powders, metal pastes of all types & grades & metal scrape other those fillings under declared goods						
84	81	Milk food & milk products including skimmed milk powder, tinned bottled or packed; Flavoured milk; UHT milk; milk	4%	Milk food & milk products including skimmed milk powder tinned bottled or packed.	Skimmed milk powder and UHT milk-5%	Skimmed milk powder, UHT milk and flavoured sweetened milk -5%	Skimmed milk powder, UHT milk and flavoured sweetened milk -5%	Skimmed milk powder -5% UHT milk 0%	Skimmed milk powder and UHT milk	Skimmed milk powder, ultra high temp, milk cottage cheese- 4%



88	84	Napa Slabs (Rough flooring stones) & Shahabad stones.	4%	Napa Slabs (Rough flooring stones) & Shahabad stones.	Napa slabs (rough flooring stones) and shahabad stones-5%	Napa slabs (Rough flooring stones). And shahabad stone-5%	Napa slabs (Rough flooring stones). And shahabad stone-5%	Lime, Lime stone, clinker and dolomite.- 5%		rough flooring stones Slabs-4%
89	85	Newars and tapes other than cotton newar and handloom newars	4%	Newars		5%	<b>Exempt- Niwars</b>	Newar including cotton niwar-5%	<b>Exempt</b> newar, baan, and baan rassi	
90	86	Non mechanised boats used by fisherman.	4%	Non mechanised boats used by fisherman.	5%			Non mechanised boats -5%		
91	87	Nuts, bolts, screws and fasteners that is to say – hinges, nails, rivets, cotter,cotter pins, staples and panel pins,Tools-	4%	Nuts,bolts, screws and fastners.	5%	Nuts, bolts, screws and fasteners that is to say – hinges, nails, rivets, cotter,cotter pins, staples and panel pins-, Tools-5%	Nuts, bolts, screws and fasteners that is to say – hinges, nails, rivets, cotter,cotter pins, staples and panel pins-, Tools-5%	Nuts, bolts, screws, fasteners, fitting for doors, window and furniture including (1) hinges-butt, pianao, narrow, tee, handles for locks, furnitrues handles, furniture knobs, drawer channel, furniture fitting, furnitre hinges, furniture catchers, (2) nails, revets, cottor pins, staples, panel pins, blue cut taks, hob nails, stars, studs, iron heels, bullock and horse shoes and nails (3)	Hardware including nuts, bolts, screws, nails, and fastners but excluding iron or steel wire -5%	Nuts bolts, screws and fasteners.-4%

							chains of all kinds (4) all kinds of metal sections, including slotted angles, shelves and accessories, (5) rods, rails, channels and curtain fittings, (6) tower bolts, handles, aldrops, window stay, gate hook, door stopper, brackets, card clamp, clips corners, washers, eyelets, hooks and eyes, hangers, hasps, pegs, pelmet fitting, sliding door fittings, stoppers, suspender, springs, magic eyes, trolley wheels, pulleys and holdfasts, (7) wire brushes, (8) wire mesh, metal mesh, wire netting and barbed wire. 5%			
92	88	Oilseeds	4%	Oilseeds	5%	5%	5%	5%	5%	4%

93	89	Ores and minerals	4%	Ores and minerals	Ores and minerals-5%	Ores and minerals other than those specified elsewhere in this schedule-5%	Ores and minerals-5%	Ores and minerals excluding all kinds of building stones, marble and granite in all their forms-5%	Ores and minerals excluding minerals-5%	minerals
94	90	Packing cases & packing materials including cork, cork sheets, gunny bags, HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics; Hessian cloth, Hessian based paper, Polythene and Hessian based paper; high density polythene fabric based paper and bituminized water proof paper, jute twine; polythene and plastic bags including LDPE plastic bags for milk pouches; Tin containers, shooks, tea chests, waste paper, wooden boxes, wooden shavings, wooden crates, wooden cable drums, 2all types	4%	Packing cases & packing materials including cork , cork sheets, gunny bags, HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics; Hessian cloth, Hessian based paper, polythene and Hessian based paper; high density polythene fabric based paper a				Packing material-5%		

<sup>2</sup> The words “*all types of ropes and strings, envelopes*” have been substituted in this entry w.e.f .1.1.2008 by notification no. 570A dated 4.3.2008 for the words “or other materials notified by Govt. in this behalf”

		of ropes and strings, envelopes.								
		Explanation : Planks, penals, battens, when assembled will form tea chest or packing cases will come under packing cases for the purpose of this entry.								
96	91	Palm fatty acid	4%	Palm fatty acid		Fatty acid-5%	Fatty acid-5%			
97	92	Paper of all kinds including newsprint, handmade paper and gum tape, whether meant for writing, printing, copying, packing or for any other purpose excluding cellophane, mill board, duplex board and grey	4%	Paper, paper boards, waster paper & newsprint	Paper and newsprint -5%	Paper, paper waste and newsprint-5%	Paper, paper waste and newsprint-5%	Paper and newsprint, paper board and waste thereof -5%	Paper and newsprint -5%	Paper and newsprint, paper board -4%

		board.								
98	93	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax	4%	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax	Paraffin wax of all grade/ standards other than food grade standard including standard wax and slack wax 5%	INDUS INPUT-Normal Paraffin-5% INDUS INPUT-Vegetable waxes, paraffin waxes and Bees wax-5%	INDUS INPUT-Normal Paraffin-4% INDUS INPUT-Vegetable waxes, paraffin waxes and Bees wax-5%	Vegitable waxes (other than triglycerides) bees wax, other insect waxes and supermaceti, whether or not refined or coloured. -5%	Paraffin wax 5% <b>Normal Paraffin wax 4%</b>	
99	94	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC etc. and fittings.	4%	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC etc. and fittings.	Pipes of all varieties including G.I.Pipes, C.I.Pipes, Ductile Pipes, PVC Pipes and hosepipes and fittings thereof-5%	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC pipes, conduit pipes and fittings thereof-5%	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC pipes, conduit pipes and fittings thereof-5%	5%	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC etc. and fittings thereof-5%	Pipes of all varieties including G.I.Pipes, C.I.Pipes, Ductile Pipes, PVC Pipes and hosepipes and fittings thereof-4%
100	95	Pizza bread	4%	Pizza bread				5%	5%	4%
101	96	Plastic granules, plastic powder, master batches and scrap	4%	Plastic granules, plastic powder, master batches and scrap	Plastic granules, plastic powder and master batches-5%	Plastic granules, plastic powder, plastic scrap and master batches-5%	Plastic granules, plastic powder, plastic scrap and master batches-5%	5%	Plastic granules, plastic powder and master batches-5%	Plastic granules, plastic powder and resin master batches-4%

102	97	Pollution control equipments, instrumental –Boc incubator, Coc apparatus, ion analyzer; Air pollution control equipment -filters (fabric filters, bag filters, vaccum filters), electrostatic precipitators, cyclones, 3scrubbers, particle analyzer (SO <sub>2</sub> , CO, NO <sub>x</sub> , SO <sub>x</sub> , hydrocarbons, chlorine, fluorine, etc.), personal samplers, detectors (for grass), high volume sampler, pressure gauges, timer, filter head assembly, pitet tube, sampling train (for ambient / stack air quality monitoring), smoke meter, mist eliminator.	4%	Pollution control equipments, instrumental-BOc apparatus, ion analyser; Air pollution control equipment-filters (fabric filters, vaccum filters), electrostatic precipitators, cyclones, wet scrubbers, particle analyser (SO <sub>2</sub> , CO, NO <sub>x</sub> , hydrocarbons, chlorine					
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<sup>3</sup> The word “wet” before the word “scrubbers” has been deleted w.e.f. 1.1.2008 vide notification no. 570A dated 4.3.2008.

103	98	Polyster & staple fibre yarn	4%	Polyster & staple fibre yarn	Fibre of all types and fiber waste -5%	All types of yarn (other than cotton and silk yarn in hank), yarn waste and sewing thread-5%		All types of yarn including polyester fibre yarn and staple fibre yarn, other than cotton and silk yarn in hank, and sewing thread-5%	All types of yarn including sewing thread & waste of all type yarn. -4%	
104	99	Porridge	4%	Porridge	5%	Porridge-5%	Porridge-5%	5%		
105	100	Printed materials including diary, calendar .	4%	Printed materials including diary, calendar etc.	5%	5%	5%	5%	5%	4%
106	101	Printing ink excluding toner and cartridges.	4%	Printing ink excluding toner and cartridges.	Printing ink excluding toner and cartridges-5%	Printing ink excluding toner and cartridges.- 5%	Printing ink excluding toner and cartridges.-5%	Printing ink excluding toner and cartridges.but including aluminium plate graphic art film plaster film.	5%	Printing ink excluding toner and cartridges.-4%
107	102	Processed or frozen meat, poultry & fish.	4%	Processed meat, poultry & fish	Processed meat, poultry, fish and processed or preserved vegetables and fruits, including fruit jams, jelly, pickle, fruits squash, paste, fruit drink and fruit jus whether in sealed container or otherwise. 5%	Processed meat,poultry and fish.- 5%	Processed meat,poultry and fish. -5%	5%	Processed or frozen meat, poultry & fish.prawn and other equatic products-5%	Processed meat, poultry & fish.-4%

108	103	Processed or preserved vegetable & fruits etc. including fruit jams, jelly, pickle, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise)	4%	Processed or preserved vegetable & fruits etc. including fruit jams, jelly, pickle, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise)	5%	Processed or preserved vegetable and fruits other than dry fruits but including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice, whether in sealed containers or not and wet dates.-5%	Processed or preserved vegetable and fruits including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and [fruit juice, thandai, and sharzbat] (whether in sealed containers or otherwise) -5%	Processed or preserved vegetable & fruits etc. including fruit jams, jelly, pickle, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise) [Sharbat and thandai] -5%	Processed or preserved vegetable & fruits including fruit jams, jelly, pickle, it squash, juice, drink, paste and powder, made of fruit/vegetables, whether in sealed containers or otherwise and wet dates.-4%	
109	104	Pulp of bamboo, Pulp of wood or Pulp of raddi paper	4%	Pulp of bamboo, wood and paper	5%	Pulp of bamboo, wood and paper -5%	Pulp of bamboo, wood and paper -5%	5%	5%	Pulp of bamboo, wood and paper .-4%

110	105	Rail coaches, engines & wagons and parts thereof	4%	Rail coaches, engines & wagons and parts thereof	5%	Rail coaches, engines, wagons and parts thereof-5%	Rail coaches, engines, wagons and parts thereof-5%	Rail coaches, engines, wagons, railway switches, crossings, switch expansion joints, steel turnout, sleepers, pre-stressed concrete sleepers, fish plates, steel clips, track bolts, & nuts, elastic rail clips, and railway signals, signaling equipments and ac- 5%	Railway, wagons, engines, coaches and parts thereof-5%	Rail coaches, engines & wagons.-4%
111	106	Raw cashew	4%	Raw cashew						
112	107	Readymade garments	4%	Readymade garments	Readymade garments but not including those made of khadi-5%	[Readymade garments, made up of fabric including towel (sale price of which exceeds rupees one hundred), [blanket, socks, ties, branded pillow covers]-5%	[Readymade garments, made up of fabric including towel (sale price of which exceeds rupees one hundred), [blanket, socks, ties, branded pillow covers] -5%	Readymade garments, -5%	Readymade garments -5%	Readymade garments .-4%
113	108	Renewable energy devices & spare parts	4%	Renewable energy devices & spare parts	5%	Renewable energy devices or equipments, including their parts, that is to say-.....5%	<b>Exempt-</b> Renewable energy devices or equipments, including their parts, that is to say.....	5%		Renewable energy devices components & spare parts thereof.-4%

115	109	River sands and grit.	4%	River sands and grit.	5%			Bajari including reta and River sands -0%	River sands and grit and boulders.-5%	
						Sand and grit-5%	Sand and grit-5%			
116	110	Rubber, raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex; Reclaimed rubber, all grades and qualities, synthetic rubber	4%	Rubber, raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex; Ra					Rubber, raw rubber, latex, dry ribbed-5%	Reclaimed rubber in primary forms or in plates, sheets or strip
117	111	Safety matches and Handmade safety matches	4%	Handmade safety matches- <b>Exempt</b>	Safety matches other than hand made safety matches-5% ;	Safety matches -5%	Safety matches -5%	Safety matches -5%	Safety matches-5%	Safety matches.-4%
118	112	Sewing machine, its parts & accessories.	4%	Sewing machine, its parts & accessories.	Sewing machines,its parts and accessory-5%	Sewing and knitting machine [ and atta chakki] and parts and accessories thereof.- 5%	Sewing and knitting machine [ and atta chakki] and parts and accessories thereof. -5%	Sewing machines, its parts and accessories-5%	Sewing machines, its parts and accessories-5%	Sewing machine and parts thereof. .-4%

119	113	Ship & other water vessels	4%	Ship & other water vessels	5%	Ship & other water vessels including non-mechanised boats-5%	5%	5%	Ship & other water vessels.-4%
120	114	silk fabricks excluding handloom silk fabric, not covered under schdule -1	4%	Silk fabrics excluding handloom silks unless covered by AED.	silk fabric including silk sarees but excluding handloom silk unles covered by additional excise duty 5%	Textile fabrics of all varieties, other than those manufactured or made in India including wire cloths and felt, endless or fitted with linking devices of a kind used in paper making machine or any other machine.- 5%	Fabrics other than those specified in Schedule-I-5%	silk fabricks excluding handloom silk fabric, not covered under schdule -1 - 5%	silk fabricks excluding handloom silk unless covered by Additional excise duty-5%
122	115	Solvent oils other than organic solvent oil.Soop other than detergent toilet soap.	4%	Solvent oils other than organic solvent oil.	Solvent oil-5%	Solvent oils other than organic solvent oil.- 5%	Solvent oils other than organic solvent oil. -5%	Solvent oils other than organic solvent oil.- 5%	Solvent oils other than organic solvent oil.-5%

124	116	Spices and condiments of all kinds including cumin seeds, turmeric, ajwain, haldi, dhania, hing, methi, sonth, kalaunji, saunf, khatai, amchur, long-patta, dal-chini, tej-patta, javitri, jaiphal, pepper, elaichi of all kind, dried chillies, kankaul mirch, ararote, <b>processed or preserved</b> mushroom, khumba and guchchi, gola, goley ka burada, seik narial, til, rai, postadana, magaj of all kinds, kesar	4%	Spices of all varieties and forms including cumin seed, aniseed, turmeric, dry chillies and Hing (Asafoetida).	All kinds of spices and condiments including cumin seeds, turmeric, ajwain, haldi, dhania, hing, methi, sonth, kalaunji, saunf, khatai, amchur, long-patta, dal-chini, tej-patta, javatri jaiphal, pepper, elaichi of all kind, dried chillies, kankaul mirch-5%	Spices of all varieties and forms including Ajwain, Amchur, Dalchini, Dhania, Dry chilli, Garam Masala, Haldi, Ilaichi, Jaipatri, Jaiphal, Jeera, Kalaunji, Kali mirch, Kesar, Loung, Methi, Patharphool, Saunf, Shahjeera, Sonth, Suwa, Tejpan <u>Heeng (asafoetida)</u> -5%	Spices of all varieties and forms including Ajwain, Amchur, Dalchini, Dhania, Dry chilli, Garam Masala, Haldi, Ilaichi, Jaipatri, Jaiphal, Jeera, Kalaunji, Kali mirch, Kesar, Loung, Methi, Patharphool, Saunf, Shahjeera, Sonth, Suwa, Tejpan <u>Heeng (asafoetida)</u> -5%	Spices (When sold in unmixed form whether loose or in packages) including cumin seed, aniseed, turmeric, dry chillies, dhania, methi, ajwain, suwa, amchoor, asalia, Kathodi and hing (Asafoetida)-5%	Spices of all varieties and forms including cumin seed, aniseed, turmeric & dry chillies.& dry fruits-5%	Spices of all varieties and forms including cumin seed, aniseed, turmeric, tamarind and red chillies.-4%
125	117	Sports goods excluding apparels and footwear	4%	Sports goods excluding apparels and footwear	<b>5%</b> Sports goods excluding apparels and footwear-	Sports goods( excluding apparels and footwear).- 5%	Sports goods (excluding apparels and footwear). - 5%	<b>5%</b> Sports goods excluding apparels and footwear-	<b>5%</b> Sports goods excluding apparels and footwear-	Sports goods excluding apparels and footwear. -4%
	118	Starch, Sago & Saboodana	4%							
127	118	Sugar and Textile not specified anywhere else in this Schedule or Schedule-I	4%	Sugar unless covered by AED		Sugar other than those specified in Schedule- I-5%	Sugar other than those specified in Schedule- I-5%	Sugar not covered under schedule-I- 5%		Sugar , Khandsari and boora not manufactured or made in india.-4%

128	119	Tamarind seeds and tamarind powder	4%	Tamarind seed and powder.	Tamarind -5%,-5% Kirana items namely, ararote, singhar, kuttu and their atta, Kala namak, sendha namak, heeng, aam papar, mushrum, khumba and guchchi, gola, goley ka burada, seik narial, Til, rai, postdana, magaj of all kind, mungafali dana, sabudana, ro	Tamarind ,tamarind seeds and powder-5%	Tamarind ,tamarind seeds and powder-5%	Tamarind, Tamarind seed and powder.-5%	Tamarind seed and powder-5%	
	120	Tarpaulin	4%							
129	121	Tea	4%	Tea	Tea-5%	Tea-5%	Tea-5%	Tea-5%	Tea-5%	Tea leaves.-4%
132	122	Tools, aari and kanni ujsed by carpenter and masons	4%	Tools	Tools and Dies (Power tools,cutting tools,measuring tools,hydraulic tools,pneumatic tools and hand tools)-5%	Tools -5%	Tools -5%	Tools including power tools and parts thereof-5%	5%	

133	123	Toys excluding electronic toy.	4%	Toys excluding electronic toy.	5%	Toys excluding electronic toy.- 5%	Toys excluding electronic toy. -5%	5%	5%	Toys excluding electronic toy.
134	124	Tractors, tractor trolley, Harvesters & attachments & parts thereof; tractor tyres and tubes	4%	Tractors, Threshers, harvesters & attachments & parts thereof.	Tractors, threshers, harvesters and attachments and parts thereof-5%	Tractors,power tillers, threshers, Harvesters , attachments and parts (including tyres,tubes and flaps)thereof].-5%	Tractors,power tillers, threshers, Harvesters , attachments and parts (including tyres,tubes and flaps)thereof]. -5%	Tractor including parts, accessories and tyre tube thereof.-5%	Tractors, threshers, harvesters and attachments and parts thereof-5%	Agricultural tractors, harvesters and attachments and parts thereof including tyres,tubes and flaps of agricultural tractors. .- 4%
135	125	Transformers	4%	Transformers	Transformers used in the transmission/ distribution of Electricity, Power tools such as electric drill, Ammeter, KWH meter ,Voltmeter, Circuit brackers,HRC fuse,Thermostat, Electrodes and welding equipments, -5%	Transformers-5%	Transformers[ and parts therof] -5%	Transformers-5%		Transformers.-4%
136	126	Transmission wire & towers, Telecom towers	4%	Transmission wire & towers	Transmission towers.- 5%	Transmission towers-5%	Transmission towers-5%	Transmission towers.-5%	Transmission towers.-5%	Transmission towers.- 4%

137	127	Umbrella except garden umbrella and parts thereof.	4%	Umbrella except garden umbrella and parts thereof.	Umbrella and its parts and accessories thereof except garden umbrella )-5%	Umbrella ()except garden umbrella and parts thereof.- 5%	Umbrella ()except garden umbrella and parts thereof. -5%	Umbrella , garden umbrella and parts thereof -5%	Umbrella except garden umbrella -5%	Umbrella except garden umbrella.-4%
138	128	Used motor vehicles	4%	Used cars				used motor vehicles-5%	used motor vehicals not covered by any other notification under the act-5%	Pre-owned motor vehicle when sold by a dealer dealing in purchase and sale of motor vehicle subject to entry 2 in Schedule G.- 4%
139	129	Vanaspati (Hydrogenated Vegetable Oil)	4%	Vanaspati (Hydrogenated Vegetable Oil)	Vanaspati (Hydrogenated Vegetable oil )-5%	Vanaspati (Hydrogenated Vegetable Oil)- 5%	Vanaspati (Hydrogenated Vegetable Oil) -5%	Vanaspati (Hydrogenated Vegetable Oil)and deshi –ghee-5%	Vanaspati (Hydrogenated Vegetable Oil)-5%	Vanaspati (Hydrogenated Vegetable Oil) .-4%
140	130	Vegetable oil including gingili oil and bran oil	4%	Vegetable oil including gingili oil and bran oil	5%	Vegetable oil including gingili oil and bran oil-5%	Vegetable oil including gingili oil and bran oil	5%	5%	Vegetable oil including gingili oil and bran oil.- 4%

141	131	Wet dates	4%	Wet dates	Medicinal Herbs including lamla, harrad, bahera, sikakai, katha, supari, rattanjot and khusk pudina, bark, dry plant, dry root commonly known as jari booti and dry flower, magaz of all kinds, Sabudana, Tapioca- 5%	Wet dates-5%	Wet dates-5%	5%	Wet dates & nariyal-5%	
142		Windmil for water pumping and for generation electricity	4%	Windmil for water pumping and for generation electricity						
143	133	Wooden crates	4%	Wooden crates	5%	Wooden crates-5%	Wooden crates-5%	5%	5%	
145	134	Writing ink.	4%	Writing ink.	Writing ink - 5%	Writing ink.- 5%	Writing ink. -5%	5%	<b>Exempt-</b> Writing ink.	

146	135	Writing instruments, geometry boxes, colour boxes; water colour, pastel colour, crayons & pencil sharpeners, scale and eraser; mathematical, survey, mechanical drawing, biological instruments and apparatus and scientific apparatus and scientific instruments.  <u>Note- Scientific Instruments</u> have been added w.e.f. 30.9.2008.	4%	Writing instruments, geometry boxes, colour boxes, crayons & pencil sharpeners.	Writing instruments, geometry boxes, colour boxes, crayons, pencil sharpeners 5%	Writing instruments, geometry boxes, colour boxes, crayons, pencil and pencil sharpeners-5%	Writing instruments, geometry boxes, colour boxes, crayons, pencil and pencil sharpeners-5%	Writing instruments geometry boxes, colour boxes, crayons, pencil sharpeners 5%	Writing instruments geometry boxes, colour boxes, crayons, pencil sharpeners and scientific, mathematical, survey, mechanical drawing and biology instruments and apparatus 5%	Writing instruments except those covered by Schedule-B.-4%
149	136	Sweetmeat, namkeen and sugar products	4%	Sweetmeat- <b>Exempt</b>	5% sweet meat and halwai items as notified by this government vide notification No.F(18) 77-Fin dated 27.02.1978.	Traditional sweets and namkeen, chat, pakodi, samosa, kachori, dahi bada, poha, and sabudana khichadi and shirkhand-5%	Traditional sweets and namkeen, chat, pakodi, samosa, kachori, dahi bada, poha, and sabudana khichadi and shirkhand-5%	Sweetmeat (Desi)(including gajak & raveri) branded bhujija and unbranded namkeens- 5%	Sweetmeat, raveri, gajak, and namkeen -5%	Mithai and namkeen except those covered by entry 59 of schedule B and Khoya.-4%
175	137	Toddy, Neera and Arak	4%	Toddy, Neera and Arak- <b>Exempt</b>	<b>Exempt</b>				Toddy, Neera and Arak-5%	

176	138	Khandsari	4%	Khandsari- <b>Exempt</b>	<b>Exempt</b> khandsari including sugar as discribed from time to time in column III of the schedule to the Additional duty on Excise [ Goods of special importance] Act 1957 but not including imported sugar in all forms.		khandsari - <b>5%</b>	<b>5%</b>	
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Sl. No.	Commodity E.C. List	UP (proposed entry)	<u>Uptt Rate</u>	Delhi	Bihar	Madhya Pradesh	Rajasthan	Uttaranchal	Haryana
	All kinds of bricks including fly ash bricks, refractory bricks & asphaltic roofing earthen tiles & Refractory monolithic.	All kinds of bricks including fly ash bricks, refractory bricks & asphaltic roofing earthen tiles & Refractory monolithic.	4%	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles. 5%	All kinds of bricks including brickbats, jhama, fly ash bricks, refractory bricks , asphaltic roofing ,earthen tiles and refractory monolithic and fly ass-5%	All kinds of bricks including brickbats, jhama, fly ash bricks, refractory bricks , asphaltic roofing ,earthen tiles -5%	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles.and refractory monolithic 4%		Bricks made principally of fly ash (with fly ash content of more than fifty percent)- 4%
	stainless steel sheets	stainless steel sheets	4%		Stainless steel.sheets 5%	Stainless Steel sheets 5%	Stainless Steel sheets	Stainless Steel sheets not falling under declaired goods 5%	Stainless Steel sheets 4%

	Cottage cheese	Cottage cheese and paneer	4%	Cottage cheese 5%	5%			Cottage cheese and paneer- Others-5%	Cottage cheese - 4% Others-12.5%
	Spectacles, parts & components thereof, contact lens & lens cleaner.	Spectacles, parts & components thereof, contact lens & lens cleaner.	4% +1%	5%	Spectacles, parts thereof, contact lens and lens cleaner-5%	5%	All kinds of Spectacles including sun glass, parts thereof, contact lens and lens cleaner-5%	5%	Spectacles, parts & component thereof, contact lens and lens cleaner-4%
	Tobacco unless covered by AED	Tobacco & Tobacco Products	30-%	Tobacco and Gutka, unmanufactured tobacco, bidis, tobacco used in the manufactured of bidis and hooka tobacco.- 20%		12.5% (Except biris 5%)			

**Note :-** Under UPTT Act in addition to above an Additional Tax on the taxable turnover of sale or purchase or both as the case may be, of goods specified in column-II of the table below at the rate against specified each in column-III of the said table

Serial Number	Description of Goods	Rate
1-	Goods described in Schedule-II to the said Act other than declared goods	1 percent
2-	Goods described in Schedule-V to the said Act other than Cement, Motor vehicle of all kind including chassis thereof but excluding tractors, tyres and tubes excluding tyres and tubes of cycles, cycle rickshaw and animal driven vehicle and cigarette.	1.5 percent