

<sup>1</sup>[THE FIRST SCHEDULE

[See sections 2 and 3(i)]

Any industry engaged in the manufacture or production of any of the articles mentioned under each of the following headings or sub-headings, namely:—

1. METALLURGICAL INDUSTRIES:

A. *Ferrous*:

- (1) Iron and steel (Metal).
- (2) Ferro-alloys.
- (3) Iron and Steel castings and forgings.
- (4) Iron and Steel structurals.
- (5) Iron and Steel pipes.
- (6) Special steels
- (7) Other products of iron and steel.

B. *Non-ferrous*:

- <sup>2</sup>[(1) Precious metals, including gold and silver, and their alloys;
- (1A) Other non-ferrous metals and their alloys.]
- (2) Semi-manufactures and manufactures.

2. FUELS:

- (1) Coal, lignite, coke and their derivatives.
- (2) Mineral oil (crude oil), motor and aviation spirit, diesel oil, kerosene oil, fuel oil, diverse hydrocarbon oils and their blends including synthetic fuels, lubricating oils and the like.
- (3) Fuel gases—(coal gas, natural gas and the like).

3. BOILERS AND STEAM GENERATING PLANTS:

Boilers and steam generating plants.

4. PRIME MOVERS (OTHER THAN ELECTRICAL GENERATORS):

- (1) Steam engines and turbines.
- (2) Internal combustion engines.

5. ELECTRICAL EQUIPMENT:

- (1) Equipment for generation, transmission and distribution of electricity including transformers.
- (2) Electrical motors.
- (3) Electrical fans.
- (4) Electrical lamps.
- (5) Electrical furnaces.
- (6) Electrical cables and wires.
- (7) X-ray equipment.

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1. Subs. by Act 71 of 1956, s. 7, for the First Schedule (w.e.f. 1-3-1957).

2. Subs. by Act 37 of 1962, s. 2, for item (1) (w.e.f. 16-9-1962).

- (8) Electronic equipment.
  - (9) Household appliances such as electric irons, heaters and the like.
  - (10) Storage batteries.
  - (11) Dry cells.
6. TELECOMMUNICATIONS:
- (1) Telephones.
  - (2) Telegraph equipment.
  - (3) Wireless communication apparatus.
  - (4) Radio receivers, including amplifying and public address equipment.
  - (5) Television sets.
  - (6) Teleprinters.
7. TRANSPORTATION:
- (1) Aircraft.
  - (2) Ships and other vessels drawn by power.
  - (3) Railway locomotives.
  - (4) Railway rolling stock.
  - (5) Automobiles (motor cars, buses, trucks, motor cycles, scooters and the like).
  - (6) Bicycles.
  - (7) Others, such as fork lift trucks and the like.
8. INDUSTRIAL MACHINERY:
- A. Major items of specialised equipment used in specific industries:—*
- (1) Textile machinery (such as spinning frames, carding machines, powerlooms and the like) including textile accessories.
  - (2) Jute machinery.
  - (3) Rayon machinery.
  - (4) Sugar machinery.
  - (5) Tea machinery.
  - (6) Mining machinery.
  - (7) Metallurgical machinery.
  - (8) Cement machinery.
  - (9) Chemical machinery.
  - (10) Pharmaceuticals machinery.
  - (11) Paper machinery.
- B. General items of machinery used in several industries, such as the equipment required for various 'unit processes':*
- (1) Size reduction equipment—crushers, ball mills and the like.
  - (2) Conveying equipment—bucket elevators, skip hoist, cranes, derricks and the like.
  - (3) Size separation units—screens, classifiers and the like.

- (4) Mixers and reactors—kneading mills, turbo mixers and the like.
- (5) Filtration equipment—filter presses, rotary filters and the like.
- (6) Centrifugal machines.
- (7) Evaporators.
- (8) Distillation equipment.
- (9) Crystallisers.
- (10) Driers.
- (11) Power driven pumps—reciprocating, centrifugal and the like.
- (12) Air and gas compressors and vacuum pipes (excluding electrical furnaces).
- (13) Refrigeration plants for industrial use.
- (14) Fire-fighting equipment and appliances including fire engines.

*C. Other items of Industrial Machinery:*

- (1) Ball, roller and tapered bearings.
- (2) Speed reduction units.
- (3) Grinding wheels and abrasives.

9. MACHINE TOOLS:

Machine Tools.

10. AGRICULTURAL MACHINERY:

- (1) Tractors, harvesters and the like.
- (2) Agricultural implements.

11. EARTH-MOVING MACHINERY:

Bulldozers, dumpers, scrapers, loaders, shovels, drag lines, bucket wheel excavators, road rollers and the like.

12. MISCELLANEOUS MECHANICAL AND ENGINEERING INDUSTRIES:

- (1) Plastic moulded goods.
- (2) Hand tools, small tools and the like.
- (3) Razor blades.
- <sup>1</sup>[(4) Pressure Cookers.
- (5) Cutlery.
- (6) Steel furniture.]

13. COMMERCIAL, OFFICE AND HOUSEHOLD EQUIPMENT:

- (1) Typewriters.
- (2) Calculating machines.
- (3) Air conditioners and refrigerators.
- (4) Vacuum cleaners.
- (5) Sewing and knitting machines.
- (6) Hurricane lanterns.

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1. Ins. by Act 17 of 1979, s. 3 (w.e.f. 30-12-1978).

14. MEDICAL AND SURGICAL APPLIANCES:  
Surgical instruments—sterilisers, incubators and the like.
15. INDUSTRIAL INSTRUMENTS:  
(1) Water meters, steam meters, electricity meters and the like.  
(2) Indicating, recording and regulating devices for pressure, temperature, rate of flow, weights, levels and the like.  
(3) Weighing machines.
16. SCIENTIFIC INSTRUMENTS:  
Scientific instruments.
17. MATHEMATICAL, SURVEYING AND DRAWING INSTRUMENTS:  
Mathematical, surveying and drawing instruments.
18. FERTILISERS:  
(1) Inorganic fertilisers.  
(2) Organic fertilisers.  
(3) Mixed fertilisers.
19. CHEMICALS (OTHER THAN FERTILISERS):  
(1) Inorganic heavy chemicals.  
(2) Organic heavy chemicals.  
(3) Fine chemicals including photographic chemicals.  
(4) Synthetic resins and plastics.  
(5) Paints, varnishes and enamels.  
(6) Synthetic rubbers.  
(7) Man-made fibers including regenerated cellulose-rayon, nylon and the like.  
(8) Coke oven by-products.  
(9) Coal tar distillation products like naphthalene, anthracene and the like.  
(10) Explosives including gunpowder and safety fuses.  
(11) Insecticides, fungicides, weedicides and the like.  
(12) Textile auxiliaries.  
(13) Sizing materials including starch.  
(14) Miscellaneous chemicals.
20. PHOTOGRAPHIC RAW FILM AND PAPER:  
(1) Cinema film.  
(2) Photographic amateur film.  
(3) Photographic printing paper.
21. DYE-STUFFS:  
Dye-stuffs.
22. DRUGS AND PHARMACEUTICALS:  
Drugs and Pharmaceuticals.

23. TEXTILES (INCLUDING THOSE DYED, PRINTED OR OTHERWISE PROCESSED):
- (1) Made wholly or in part of cotton, including cotton yarn, hosiery and rope,
  - (2) Made wholly or in part of jute, including jute twine and rope.
  - (3) Made wholly or in part of wool, including wool tops, woollen yarn, hosiery, carpets and druggets;
  - (4) Made wholly or in part of silk, including silk yarn and hosiery;
  - (5) Made wholly or in part of synthetic, artificial (man-made) fibers, including yarn and hosiery of such fibers.
24. PAPER AND PULP INCLUDING PAPER PRODUCTS:
- (1) Paper—writing, printing and wrapping.
  - (2) Newsprint.
  - (3) Paper board and straw board.
  - (4) Paper for packaging (corrugated paper, Kraft paper), bags, paper containers and the like.
  - (5) Pulp—wood pulp, mechanical, chemical, including dissolving pulp.
25. SUGAR:
- Sugar.
- <sup>1</sup>[26. FERMENTATION INDUSTRIES (OTHER THAN POTABLE ALCOHOL):]
- (1) Alcohol.
  - (2) Other products of fermentation industries
27. FOOD PROCESSING INDUSTRIES:
- (1) Canned fruits and fruit products.
  - (2) Milk foods.
  - (3) Malted foods.
  - (4) Flour.
  - (5) Other processed foods.
28. VEGETABLE OILS AND VANASPATI:
- (1) Vegetable oils, including solvent extracted oils.
  - (2) Vanaspati.
29. SOAPS, COSMETICS AND TOILET PREPARATIONS:
- (1) Soaps.
  - (2) Glycerine.
  - (3) Cosmetics.
  - (4) Perfumery
  - (5) Toilet preparations.
30. RUBBER GOODS:
- (1) Tyres and tubes.
  - (2) Surgical and medicinal products including prophylactics.
  - (3) Footwear.
  - (4) Other rubber goods.

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1. Subs. by Act 27 of 2016, s. 3, for “26. FERMENTATION INDUSTRIES:” (w.e.f. 14-5-2016).

31. LEATHER, LEATHER GOODS AND PICKERS:

Leather, leather goods and pickers.

32. GLUE AND GELATIN:

Glue and gelatin.

33. GLASS:

- (1) Hollow ware.
- (2) Sheet and plate glass.
- (3) Optical glass.
- (4) Glass wool.
- (5) Laboratory ware.
- (6) Miscellaneous ware.

34. CERAMICS:

- (1) Fire bricks.
- (2) Refractories.
- (3) Furnace lining bricks—acidic, basic and neutral.
- (4) Chinaware and pottery.
- (5) Sanitary ware.
- (6) Insulators.
- (7) Tiles.
- <sup>1</sup>[8] Graphite Crucibles.]

35. CEMENT AND GYPSUM PRODUCTS:

- (1) Portland cement.
- (2) Asbestos cement.
- (3) Insulating boards.
- (4) Gypsum boards, wall boards and the like.

36. TIMBER PRODUCTS:

- (1) Plywood.
- (2) Hardboard, including fiber-board, chip-board and the like.
- (3) Matches.
- (4) Miscellaneous (furniture components, bobbins, shutters and the like).

37. DEFENCE INDUSTRIES:

Arms and ammunition.

38. MISCELLANEOUS INDUSTRIES:

- <sup>2</sup>[(1)] Cigarettes.
- <sup>3</sup>[(2)] Linoleum, whether felt based or jute based.]

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1. Ins. by Act 17 of 1979, s. 3 (w.e.f. 30-12-1978).

2. Item "Cigarettes" re-numbered as item (1) thereof by Act 67 of 1973, s. 4 (w.e.f. 7-2-1974).

3. Ins. by s. 4, *ibid.* (w.e.f. 7-2-1974).

<sup>1</sup>[(3) Zip fasteners (metallic and non-metallic).

(4) Oil Stoves.

(5) Printing, including litho printing industry.]

*Explanation 1.*—The articles specified under each of the headings Nos. 3, 4, 5, 6, 7, 8, 10, 11 and 13 shall include their component parts and accessories.

*Explanation 2.*—The articles specified under each of the headings Nos. 18, 19, 21, and 22 shall include the intermediates required for their manufacture.]

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1. Ins. by Act 17 of 1979, s. 3 (w.e.f. 30-12-1978).