

THE FIRST SCHEDULE

[See section 4 (I) (a)]

1. Motor vehicles, including chassis of motor vehicles, motor tyres and tubes, accessories, component parts and spare parts of motor vehicles and motor bodies.
2. Motor cycle and motor and cycle combinations, motor scooters, motorettes and tyres and tubes, and accessories, component parts and spare parts of motor cycles, motor scooters and motorettes.
3. Refrigerators, air-conditioning and other cooling appliances and apparatus including room coolers and water coolers and component parts, spare parts and accessories thereof.
4. Wireless reception instruments and apparatus, radios and radio-gramophones, television sets, accumulators, amplifiers and loudspeakers and spare parts, component parts and accessories thereof, and electrical valves.
5. Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, and spare parts, component parts and accessories required for use therewith, and lenses, films and cinema carbons.
6. Photographic and other cameras and enlargers, lenses, films and plates, paper and other component parts, spare parts and accessories required for use therewith including photographic chemicals and photographs but excluding X-ray apparatus and films, plates, photographic chemicals and other equipment required for use with the X-ray apparatus and component parts, spare parts and accessories thereof.
7. All clocks, time pieces, watches, electrical time switches and mechanical timers and component parts, spare parts and accessories thereof.
8. All arms including rifles, revolvers, pistols and ammunition for the same, and component parts, spare parts and accessories thereof.
9. Cigarette cases and lighters.
10. Dictaphone, tape-recorders and other similar apparatus for recording sound and component parts, spare parts and accessories thereof.
11. Sound transmitting equipment including telephones and loudspeakers and component parts, spare parts and accessories thereof but excluding sound amplifying apparatus carried on the person and adapted for use as a hearing aid.
12. Typewriters, tabulating, calculating, cash registering, indexing, card punching, franking and addressing machines, teleprinters and duplicating machines and component parts, spare parts and accessories thereof.
13. Binoculars, telescopes and opera glasses and component parts, spare parts and accessories thereof.
14. Gramophones, record players, record changers and component parts, spare parts and accessories thereof and records and needles.
15. All electronic and electrical goods other than torches, torch cells and filament lighting bulbs.
16. Table cutlery including knives and forks, but not including spoons.
17. All types of sanitary goods and fittings.
18. (i) All goods made of glass but not including plain glass panes, optical lenses, hurricane lantern chimneys, phials, clinical syringes, thermometers, bangles and scientific apparatus and instruments made of glass.
 - (ii) Glazed earthenware.
 - (iii) Chinaware, including crockery.

19. Vacuum flasks of all kinds (including thermoses, thermic jugs, ice buckets or boxes, urns and other domestic receptacles to keep food or beverages hot or cold) and refills thereof.
20. Liquor (foreign liquor and Indian-made foreign liquor).
21. Picnic set sold as a single unit.
22. Iron and steel safes and almirahs.
23. Motor spirit, high speed diesel oil, aviation gasoline, aviation turbine fuel and all other varieties of fuel for motor vehicles and aircrafts.
24. Cosmetics, perfumery and toilet goods including shampoos but not including soap, tooth brush, tooth paste, tooth powder and kumkum.
25. Leather goods excepting footwear, belts and sports articles made of leather.
26. Furniture including iron and steel furniture.
27. Sheets, cushions, pillows, mattresses and other articles made from foam rubber or plastic foam or other synthetic foam.
28. Furs and articles of personal or domestic use made therefrom.
29. Articles and wares made of stainless steel excluding safety razor blades and surgical instruments or parts of industrial machinery and plant.
30. Perambulators.
31. Plastic, celluloid bakelite and goods and goods made of similar other substances but not including such goods of value not exceeding thirty rupees per piece.
32. Fireworks including coloured matches.
33. Lifts whether operated by electricity or hydraulic power.
34. All types of glazed and vitrum tiles, mosaic tiles, laminated sheets like Sun mica, Formica, etc.
