THE THIRD SCHEDULE

(See section 7)

- 1. All cereals and pulses including all forms of rice and their brans and cooked dal.
- 2. Flour including atta, maida, besan and suji.
- 3. Chapaties, paranthas, stuffed paranthas, puries, stuffed puries, kulchas, nans and bhaturas and bread (double roti).
 - 4. Meat and fish other than canned, preserved, processed, dried, dehydrated or cooked.
 - 5. Fresh eggs.
 - 6. Vegetables, green or dried (except when sold in sealed containers) and vegetables seeds.
 - 7. Fruits other than dry fruits or canned, preserved, dried or dehydrated fruits.
 - 8. Sugar as defined in the Central Excises and Salt Act, 1944 (1 of 1944).
 - 9. Salt.
 - 10. Fresh milk (whole or separated) including boiled and sugared milk.
- 11. Edible oils produced in indigenous *kohlu* or *ghani* (without employing electricity or any other power at any stage) when sold by the person owning such indigenous *kohlu* or *ghani* and dealing exclusively in the production of edible oils by such indigenous *kohlu* and *ghani*.
 - 12. Dahi and lassi.
 - 13. All varieties of cotton fabrics, rayon or artificial silk fabrics and woollen fabrics.

Explanation.—The expression "cotton fabrics", "rayon or artificial silk fabrics" and "woollen fabrics" shall have the same meanings as are, respectively assigned to them in the Central Excises and Salt Act, 1944 (1 of 1944).

- 14. Books and periodicals, maps, educational charts, instruments boxes used by students and educational globes and instruments, such as instruments used in mechanical drawing and biology, used by students.
 - 15. Fuel wood and charcoal.
 - 16. School exercise and drawing books.
- 17. Agricultural implements including chaff cutters and persian wheels or parts thereof and electric motors including monoblock pump sets of 3 to 7– horse power.
 - 18. Cattle feeds, including fodder and poultry feeds.
 - 19. Electric energy.
 - 20. Fertilizers.
 - 21. Water but not aerated water or mineral water or water sold in bottles or sealed containers.
 - 22. Tobacco as defined under the Central Excises and Salt Act, 1944 (1 of 1944).
 - 23. (i) Country made shoes (Juties).

When manufactured—

- (ii) Cane and bamboo handicrafts.
- (a) without the use of power, and
- (iii) Earthen wares made by Kumhars.
- (b) at a place other than a factory as defined in the Factories Act, 1948 (63 of 1948) and sold either by the maker himself or by any member of his family or by a cooperative society consisting wholly of the makers of such articles.
- 24. Charkha, takli and charkha accessories.

- 25. Slate, slate pencils, takhties, black ink used for takhties, writing chalks, crayons (excluding colour pencils), foot-rules of the types used in schools and *kalams* (pens used for takhties).
 - 26. Betel leaves including prepared pans.
 - 27. Pesticides for plant protection.
 - 28. Plant protection machines.
- 29. Ready-made garments of khadi made out of cloth certified as such under the Khaddar (Protection of Name) Act, 1950 (78 of 1950).
 - 30. Condoms.
 - 31. Blood for transfusion that is to say fresh human blood or plasma, liquid or dried.
 - 32. Handspun yarn.
 - 33. Achar and muraba except when sold in sealed containers.
- 34. Scientific goods including scientific glass goods, geometrical and drawing goods used in Schools and Colleges for teaching and for use by students.
 - 35. Livestock including poultry.
 - 36. Cotton paddings.