

SCHEDULE I

(See section 7)

Serial Number	Goods
1	Coarse grains.
2	Fresh vegetables and fresh fruits.
3	Fresh meat, fresh fish and livestock.
4	Unprocessed and unbranded salt.
5	Fresh milk and pasteurized milk.
6	Fresh eggs.
7	Unpacked plain water.
8	Books, periodicals and journals.
9	Unbranded bread.
10	Handlooms excluding handloom products.
11	Betel leaves.
12	Condoms and contraceptives.
13	Curd, lassi and butter milk.
14	Electrical energy.
15	Glass bangles.
16	Kumkum and bindi.
17	Aids and implements used by handicapped persons.
18	Poultry feed and aquatic feed.
19	Green garlic and green ginger.
20	Firewood.
21	Agricultural implements exclusively worked by human or animal power such as rahat, water lift, ploughs and parts thereof, spades (kudali), hoes, phavras, harrows, sickles, khurpies, karing, kundi, mowers, cultivators, ridgers, land levellers, axe, gandasa, shears, yokes, hand dusters.
22	Raw silk.
23	Indigenous hand-made musical instruments.
24	Raw wool.
25	Fresh flowers.
26	Saplings.
27	Cotton yarn in hank.
28	Cart driven by animals.
29	Rakhi.
30	Sacred thread, commonly known as <i>yagyopawit</i> .
31	Idols made of clay.

Serial Number	Goods
32	Clay lamps.
33	Bangles made of shell, plastic, lac or glass.
34	Kites.
35	Takhti.
36	Poha, murmura, laktho, lai and mukundana.
37	Sattu.
38	Goods mentioned in clauses (iia), (vii), (viii), (ix) and (x) of section 14 of the Central Sales Tax Act, 1956 (74 of 1956).