

### SCHEDULE III

(See section 14)

#### PART I

Serial Number	Goods
1	Acids.
2	Agarbatti.
3	All kinds of bricks including refractory bricks and asphaltic roofing.
4	All types of yarn except cotton hank yarn.
5	Aluminium conductor steel reinforced.
6	Aluminium utensils.
7	Aluminium, aluminium alloys, their products (including extrusions) not elsewhere mentioned in this Schedule or in any other Schedule.
8	Article made of rolled gold and imitation gold.
9	Artificial silk yarn, polyster fibre yarn, and staple fibre yarn.
10	Bagasse.
11	Basic chromium sulphate, sodium bi-chromate, bleach liquid.
12	Beedi leaves.
13	Bicycles, tricycles and their spare parts.
14	Bone meal.
15	Bran oil.
16	Branded bread.
17	Castor oil.
18	Charcoal.
19	Chemical fertilizers, pesticides, weedicides and insecticides excluding mosquito repellants.
20	Chemicals including caustic soda, caustic potash, soda ash, bleaching powder, sodium bi-carbonate, sodium hydrosulphite, sulphate of alumina, sodium nitrate, sodium acetate, sodium sulphate, acid slurry, tri-sodium phosphate, sodium tripoly phosphate, sodium silicate, sodium metasilicate, carboxy methyl cellulose, sodium sulphide, acetic acid, sodium bi-sulphite, oxalic acid, sodium thiosulphate, sodium sulphite, sodium alginate, benzene, citric acid, diethylene glycol, sodium nitrite, hydrogen peroxide, acetaldehyde, pentaerythritol, sodium alpha olefin sulphonate, sodium formate, chemical components and mixtures and all other chemicals not specified elsewhere in this Schedule or in any other Schedule.
21	Chillies.
22	Clay.
23	Cumin seed.
24	Declared goods under section 14 of the Central Sales Tax Act, 1956 (74 of 1956) except goods mentioned in clauses (iia), (vii), (viii), (ix) and (x) of that section.
25	De-oiled cake.

Serial Number	Goods
26	Dyes, that is to say, –(i) Acid dyes; (ii) Alizarine dyes; (iii) Bases; (iv) Basic dyes; (v) Direct dyes; (vi) Naphthols; (vii) Nylon dyes; (viii) Optical whitening agents; (ix) Plastic dyes; (x) Reactive dyes; (xi) Sulphur dyes; (xii) Vat dyes; (xiii) all other dyes not specified elsewhere in the Schedule.
27	Edible oils and oil cake.
28	Electrodes.
29	Embroidery or zari articles, that is to say, –(i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sitara; (ix) naqsi; (x) kora; (xi) glass bead; (xii) badla; (xiii) glzal, (xiv) embroidery machines, (xv) embroidery needles.
30	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker.
31	Flour-atta, maida, suji, bran and besan.
32	Galvanized iron Pipes.
33	Gingili oil.
34	Gur and Jaggery.
35	Hand pumps and spare parts.
36	Hose pipes.
37	Hosiery goods.
38	Ice.
39	Industrial cables.
40	Industrial inputs as specified in Part III of this Schedule used exclusively as industrial inputs.
41	Information Technology products, as given in Part II of this Schedule, including computers, telephone and parts thereof, teleprinter and wireless equipment.
42	Khandsari.
43	Kirana goods such as: <i>i.</i> Spices e.g. garlic, haldi, gol mirch, tejpatta, dhania, jira, laung, ilaichi, sahjira, mangraila, dalchini, jaffer, hing, methi, jabitri, saunf, all kinds of adrakh, jatamanshi, tamarind, sonth, ajwain, kawabchini and pepper; <i>ii.</i> Medical herbs, and <i>iii.</i> Miscellaneous articles like rori, gulal, mica dust, camphor, peppermint, dhup, broom sticks, lohban, arrowroot, sohaga, nausadar, alum, posta and mitha soda.
44	Knitting wool.
45	Lignite.
46	Lime, lime stone, products of lime, dolomite and other white washing materials not elsewhere mentioned in this Schedule or in any other Schedule.
47	Linear alkyl benzene.
48	Maize products.
49	Medicine and Drugs of all varieties excluding any cosmetics, perfumery, toiletry and hair oil, whether or not such cosmetics, perfumery, toiletry and hair oil is manufactured under any Drug Licence and whether or not such cosmetics, perfumery, toiletry and hair oil contains any medicinal properties.

Serial Number	Goods
50	Metals, alloys, metal powders, metal pastes of all types and grades and metal scraps other than those declared under section 14 of the Central Sales Tax Act, 1956.
51	Mixed PVC stabilizer.
52	Napa Slabs (rough flooring stones).
53	Ores and minerals.
54	Organic manure.
55	Palm fatty acid.
56	Paper and newsprint including exercise books, paperboard, mill board, straw board, blotting paper, cardboard, waste paper (cutting paper), cartridge paper, packing paper, paper bags, cartons, cards, blank registers, note books, envelopes, labels, letter pads, writing tablets and flat files.
57	(i) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax; (ii) Slack wax.
58	Pens of all kinds including refills.
59	Plastic footwear.
60	Plastic granules.
61	Power operated agricultural implements.
62	Printing ink excluding toner and cartridges.
63	Processed and branded salt.
64	Pulp of bamboo.
65	PVC pipes.
66	Ready-made garments.
67	Rubber that is to say,–(a) Raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, prescribed latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex; (b) Reclaimed rubber all grades and qualities; (c) Synthetic rubber.
68	Safety matches.
69	Seeds.
70	Sewing thread.
71	Ship (including ship building).
72	Silk fabrics.
73	Solvent oils other than organic solvent oil.
74	Sponge iron.
75	Stainless steel.
76	Starch.
77	Tamarind.
78	Tractors, harvesters, their implements and spare parts.

Serial Number	Goods
79	Transmission wires and towers.
80	Turmeric.
81	Vanaspati.
82	Vegetable oil.
83	Water when sold in sealed container.
84	Writing instruments.
85	Renewable energy devices and spare parts such as flat solar collectors, concentrating and pipe type solar collectors, solar water heaters and systems, air/gas/fluid heating systems, solar crop dealers and systems, solar stills and declination systems, solar pumps based on solar thermal and solar photovoltaic conversion, solar power generating systems, solar photovoltaic nodules and panels for water pumping and other applications, wind mills and any specially designed devices on wind mills, any special devices including electric generators and pumps running on wind energy, bio-gas plants and bio-gas engines and bio-gas fires, agricultural and municipal water conversion devices producing energy, equipment for utilising geothermal energy, portable varieties of improved solar chullah, solar refrigeration, solar cold storage and solar air conditioning systems, electricity operated vehicles including battery powered or fuel cell powered vehicles.

#### PART II

1	Word processing machines and electronic typewriters.
2	Electronic calculators.
3	Computer systems and peripherals, electronic diaries.
4	Parts and accessories of goods specified at serial numbers 1, 2, 3 above.
5	DC Micrometers/stepper motors of an output not exceeding 37.5 watts.
6	Parts of goods specified at serial number 5 above.
7	Uninterrupted Power Supplies and their parts.
8	Permanent magnets and articles intended to become permanent magnets (Ferrites).
9	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems; Videophones.
10	Microphones, Multimedia speakers, headphones, earphones and combined microphone/speaker sets and their parts.
11	Telephone answering machines.
12	Parts of telephone answering machines.
13	Prepared unrecorded media for sound recording or similar recording of other phenomena.
14	Information Technology software on any media.
15	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras.
16	Radio communication receivers, Radio pagers.

Serial Number	Goods
17	(i) Aerials, antennas and their parts. (ii) Parts of goods specified at serial number 14 and 15 above.
18	LCD Panels, LED Panels and parts thereof.
19	Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof.
20	Electrical resistors (including rheostats and potentiometers), other than heating resistors.
21	Printed circuits.
22	Switches, connectors and Relays for up to 5 Amps at voltage not exceeding 250 volts, electronic fuses.
23	Data/Graphic display tubes, other than TV picture tubes and parts thereof.
24	Diodes, transistors and similar semi-conductor devices, Photosensitive semi-conductor devices, including Photovoltaic cells whether or not assembled in modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals.
25	Electronic Integrated Circuits and Micro-assemblies.
26	Signal generators and parts thereof.
27	Optical fibre cables.
28	Optical fibre and optical fibre bundles and cables.
29	Liquid Crystal Devices, Flat Panel Display Devices and parts thereof.
30	Cathode ray oscilloscopes, Spectrum Analyzers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Network and Logic Analyzer and Signal Analyzer.

### PART III

1	Animal (including fish) fats and oils, crude, refined or purified.
2	Glycerol, crude, glycerol waters and glycerol lyes.
3	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermacell, whether or not refined or coloured; degreas; residues resulting from the treatment of tall substances or animal or vegetable waxes.
4	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified inedible mixtures or preparations of fats and oils.
5	Liquid glucose (non-medicinal).
6	Denatured ethyl alcohol of any strength.
7	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculate on dry weight.
8	Copper ores and concentrates.
9	Nickel ores and concentrates.
10	Cobalt ores and concentrates.
11	Aluminium ores and concentrates.
12	Lead ores and concentrates.
13	Zinc ores and concentrates.

Serial Number	Goods
14	Tin ores and concentrates.
15	Chromium ores and concentrates.
16	Tungsten ores and concentrates.
17	Uranium or thorium ores and concentrates.
18	Molybdenum ores and concentrates.
19	Titanium ores and concentrates.
20	Niobium, tantalum, vanadium or zirconium ores and concentrates.
21	Precious metal ores and concentrates.
22	Other ores and concentrates.
23	Granulate slag (slag sand) for the manufacture of iron or steel.
24	Benzole.
25	Toluole.
26	Xylol.
27	Naphthalene.
28	Phenols.
29	Creosote oils.
30	Fluorine, chlorine, bromine and iodine.
31	Sulphur, sublimed or precipitated; colloidal sulphur.
32	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
33	Hydrogen, rare gases and other non-metals.
34	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed; mercury.
35	Hydrogen chloride (hydrochloric acid); chlorosulphuric acids.
36	Sulphuric acid and anhydrides thereof; oleum.
37	Nitric acid; sulphonitric acids.
38	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids.
39	Oxides of boron: boric acids.
40	Halides and halide oxides of non-metals.
41	Sulphides of non-metals; commercial phosphorus trisulphide.
42	Ammonia, anhydrous or in aqueous solution.
43	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
44	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
45	Aluminium hydroxide.
46	Chromium oxides and hydroxides.
47	Manganese oxides.

Serial Number	Goods
48	Iron oxides and hydroxides.
49	Cobalt oxides and hydroxides; commercial cobalt oxides.
50	Tatanium oxide.
51	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
52	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
53	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides; iodides and iodide oxides.
54	Chlorates and perchlorates; bromates and perbromates; lodates and periodates.
55	Sulphides; polysulphides.
56	Dithionites and sulfoxylates.
57	Sulphides; thiosulphates.
58	Copper sulphate.
59	Nitrites; nitrates.
60	Phosphinates (hypophosphites), phosphonates (phosphates), phosphates and polyphosphates.
61	Carbonates; peroxocarbonates (percarbonates); commercial ammonium.
62	Cyanides, cyanide oxides and complex cyanides.
63	Fulminates, cyanates and thiocyanates.
64	Borates; peroxoborates (perborates).
65	Sodium dichromate.
66	Potassium dichromate.
67	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
68	Isotopes compounds, inorganic or organic of such isotopes, whether or not chemically defined.
69	Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals.
70	Phosphides, whether or not chemically defined excluding ferrophosphours.
71	Calcium carbide.
72	Cyclic hydrocarbons.
73	Halogenated derivatives of hydrocarbons.
74	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or nor halogenated.
75	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives.
76	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
77	Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives.

Serial Number	Goods
78	Epoxidees, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
79	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
80	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
81	Halogenated, sulphonated, nitrated or nitrosated derivatives.
82	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
83	Unsaturated acyclic monocarboxylic acid, cyclic monocarboxylic acid, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
84	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives.
85	Carboxylic acids with additional oxygenfunction and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
86	Phosphoric esters and their salts including lactophosphates; their halogenated sulphonated, nitrated nitrosated derivatives.
87	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated; sulphonated, nitrated or nitrosated derivatives.
88	Amine-function compounds.
89	Oxygen-function amino-compounds.
90	Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipids.
91	Carboxyamind-function compounds: amide-function compounds of carbonic acid.
92	Carboxamide function compounds (including saccharin and nits salts) and iminefunction compounds.
93	Nitrile-function compounds.
94	Diazo, Azo-oxo compounds.
95	Organic derivatives of hydrazine or of hydroxylamine.
96	Organo-sulphou compounds.
97	Ethylene Diamine Tetra Acetic Acid. Nitrillo Triacetic acid and their derivatives.
98	Heterocyclic compounds with oxygen heteroatom(s) only.
99	Heterocyclic compounds with nitrogen heteroatom(s) only.
100	Nucleic acids and their salts; other heterocyclic compounds.
101	Sulphonamides.
102	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
103	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
104	Ethylene Diamine Tetra Acetic Acid, nitrillo triacetic acid and their derivatives.



Serial Number	Goods
105	Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives.
106	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations whether or not containing natural tanning substances; enbzymatic preparations for pretanning.
107	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin.
108	Synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemical defines.
109	Colour lakes; preparations based on colour lakes.
110	Glass frit and other glass, in the form of powder, granules or flakes.
111	Prepared driers.
112	Printing ink whether or not concentrated or solid.
113	Casein, caseinates and other casein derivatives, casein glues.
114	Enzymes; prepared enzymes not elsewhere specified or included.
115	Artificial graphite: colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plated or other semi-manufactures.
116	Activated carbon: activated natural mineral products: animal black, including spent animal black.
117	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including ligning sulphonates.
118	Resin and resin acids, and derivatives thereof: resin spirit and resin oils; run gums.
119	Wood tar; wood tar oils; wood creosote; woods naptha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetables pitch.
120	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressing) and mordant of kind used in textile, paper, leather or liked industries, not elsewhere specified or included.
121	Prepared rubber accelerator; compound plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilisers for rubber or plastics.
122	Reducers and blanket wash/roller wash used in the printing industry.
123	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
124	Mixed alkylbenzenes and mixed alkyaphthalaenes.
125	Chemical elements doped for use in electronics, in the form of dises, wafers or similar forms: chemical compounds doped for use in electronic.
126	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
127	Retarders used in the printing industry.
128	Polymers of propylene or of other olefins, in primary forms.
129	Acrylic polymers in primary forms.

Serial Number	Goods
130	Polyacetals, other polyethers and epoxide resins in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters in primary forms.
131	Polyamides in primary forms.
132	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
133	Silicones in primary forms.
134	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphides.
135	Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms.
136	Natural polymers (for example alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
137	Ion-exchangers based on polymers.
138	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
139	Flexible plain films.
140	Articles for the packing of goods of plastics; namely; boxes, cases crates, containers, carboys, bottles, jerry cans and their stoppers, lids caps of plastics but not including insulated ware.
141	Natural rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
142	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any produce of this heading in primary forms or in plates, sheets or strip.
143	Reclaimed rubber in primary form or in plates, sheets or strip.
144	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip other than the forms and articles of unvulcanised rubber.
145	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
146	Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers, of paper, paperboard, whether in assembled or unassembled condition.
147	Paper printed labels and paperboard printed labels.
148	Paper self adhesive tape and printed wrappers used for packing.
149	Sacks and bags of a kind used for the packing of goods, of jute or of other textile based fibres.
150	Carboys, bottles, jars phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of glass.
151	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.