

SCHEDULE-I	
(See clause (b) of section-7 of Uttar Pradesh Value Added Tax Ordinance, 2007)	
List of Exempted goods	
S.no.	Name and description of goods
1	2
1.	<p>Agricultural implements including sprayers & drip irrigation equipments - manually operated or animal driven or tractor or power driven; spare parts and accessories thereof.</p> <p>(A) Agricultural implements - manually operated or animal driven - hand hoe or khurpa, sickle, spade, baguri, hand-wheel hoe, Budding / grafting knife, secateur, pruning shear or hook, hedge shear, sprinkler, raker, sprayer, duster and sprayer-cum-duster, kudali or kudal, garden fork, garden hatchet, lopper, axe shovel, bill hook (single edge or double edge), soil injector, jandra, wheel barrow, winnowing fan or winnower, dibbler, gandasa, puddler, leveller or scoop, scraper, fertilizer seed broadcaster, sheller, groundnut decorticator, manure or seed screen, flame gun, seed grader, tasla, tangli, yoke, plough, harrow, cultivator or trifali, seed drill, fertilizer drill, seed-cum-fertilizer drill, planter, plank or float, ridger, ditcher, bund former, thresher or palla, transplanter, chaff cutter, Persian wheel and bucket chain or washer chain, crop yield judging hoops, pur or mhot, carts, reaper, mower, sugar cane crusher, cane juice boiling pan and grating roller and crowbar; Animal driven cart, tyre and tube thereof; Treadle Pump (Paddle Pump).</p> <p>(B) Agricultural implements – Tractor or power driven - plough, harrow, cultivator or tiller, seed drill, fertilizer drill or fertilizer-cum-seed drill, fertilizer broadcaster, planter, plank or float, leveller or scoop, bund former, ridger, puddler, ditcher, cage wheel, sprayer, duster or sprayer-cum-duster, roller, hoe, rotary hoe or rotovetor, reaper or mower, potato harvester or spinner, groundnut digger, shaker, thresher, chaff cutter, groundnut decorticator, seed grader, winnower, seed treater, poultry feed grinder and mixer, and transplanter.</p>
2.	Aids and implements including motorized/non-motorized tricycle used by handicapped persons.
3.	Animal shoenails, Nalkhuri and nails used in nalkhuri
4.	<p>Aquatic feed; poultry feed including balanced poultry feed; cattle feed including balanced cattle feed; and cattle fodder including green fodder, chuni, bhusi, chhilka, choker, javi, gower, de-oiled rice polish, de-oiled rice bran, de-oiled rice husk, de-oiled paddy husk [<i>or outer covering of paddy</i>]*; aquatic, poultry and cattle feed supplement, concentrate and additives thereof; wheat bran and deoiled cake but excluding oil cake; rice polish; rice bran and rice husk; Sanai and dhaincha</p> <p><i>* omitted by Notification no 136 dated 28 01 2015</i></p>
5.	All kinds of bangles except those made of items described in schedule III; ghunghroo and ghanti of brass; Mukut of statue, trishul, gharial, hawan kund, ghanta, majira, aachmani made of copper or brass. Ornaments made of any metal or alloy other than gold or silver or any alloy thereof
6.	Betel leaves, Paan both prepared and unprepared
7.	Books and periodicals & journals including Braille books; maps; chart & globe; Workbooks bearing the name of the author thereon or prescribed in the syllabus of any Educational Board or Council; (Omitted)
8.	Coarse grains that is to say jowar, maize (macca), ragi, bajra, kodon, barley and kutu, ramdana, singhara (whether fresh, dried or boiled), kutu flour and singhara flour; Sawan, mandua, kakun and manjhari (ankari)
9.	Condoms and contraceptives, Oral contraceptive pills
10.	Cotton yarn in hanks and cones, silk yarn in hanks and cones; Poly cotton roving (puni) and slibers; Cotton newar, hand spun yarn, handloom newar; baan made of kaans, moonj or sunn; Polyester and staple Fiber yarn.
11.	<p>Charkha, Amber Charkha, Handlooms (including pitlooms, frame looms, light shuttle looms, and paddle looms); implements used in the production of khadi / khaddar, handloom fabrics and parts thereof; Khadi fabrics of all kinds, Gandhi Topi, Khadi Garments and Khadi made-ups including unfilled Rajai, unfilled Gaddey, unfilled Gaddi, unfilled pillow; <i>Cotton filled Gaddey, Quilt, Masnad and pillow made of Khadi *</i></p> <p><i>*Inserted by notification no. 222 dated 13 02 2015</i></p>
12.	Curd, Lassi, butter milk, fresh milk, pasteurised milk and separated milk.
13.	Electrical energy; Windmill for water pumping and for generation of electricity; Lantern and Lamps using kerosene oil and their chimney but excluding gas lantern, petromax and stove and their parts, accessories and components Liquid petroleum gas for domestic use as defined under section 14 of the Central Sales Tax Act, 1956
14.	Earthen pot and all other goods of clay made by kumhars (potters) excluding ceramic pots and articles; Dung and upla made of dung; earthen roofing tiles (khaprail and naali)
15.	Fire wood except Casurina & Eucalyptus timber.

16.	Fresh plants, saplings and fresh flowers.
17.	Fried and roasted grams.
18.	Fishnet, fishnet fabrics, fish seeds, prawn / shrimp seeds.
19.	Fresh vegetables and fresh fruits including fresh mushroom, potato, onion, garlic and ginger; fresh cane juice and fresh fruit juice other than those sold in sealed or tinned container or in hotels and restaurants.
20.	Human Blood & blood plasma.
21.	Silk Fabrics; Handloom cloth of all kinds; handloom shawls & lois whether plain, printed, dyed or embroidered; <i>Dhoties and Sarries; textiles of following varieties manufactured on powerloom excluding the items described in schedule-II:-</i> (a) cotton fabrics of all varieties; (b) rayon or artificial silk fabrics, including staple fibre fabrics of all varieties; (c) woolen fabrics of all varieties; (d) fabrics made of a mixture of any two or more of the above fibres, viz. cotton, rayon, artificial silk, staple fibre or wool, or of a mixture of any one or more of the said fibres with pure silk fibre; (e) canvas cloth.
22.	Indigeneous handmade musical instruments and Indigenous musical instruments as Dholak, Tabla, naal, Mridang, Bachkana, Kongo, Dhol, Damru and Tuntuna; Umbrella except garden umbrella and parts thereof .
23.	Kumkum, Bindi, Alta & Sindur, roli, mahawar, mehndi leaves and its powder, kajal, surma, hairpins, hairband, hair clip, (other than that of precious metal), rubber band , safety pin , chutila, bichhia and rakhi ; Moonga or moti made of glass
24.	Meat, fish, prawn & other aquatic products (when not cured or frozen); eggs and livestock.
25.	National Flag, News paper, newsprint when sold to news paper publishers; flag, poster, banner, token and goods of like nature related with Armed Forces Flag Day celebrated on December seven
26.	Gypsum, Organic manure and bio-fertilizers; Zinc sulphate fertilizer and micro-nutrient mixtures; phosphatic and potash components of all chemical fertilizers described under the Fertilizer (Control) Order, 1985 as amended from time to time. The value of phosphatic and potash components of a chemical fertilizer shall be determined according to guidelines issued by the Department of Agriculture, Uttar Pradesh, from time to time.
27.	Papar, aam papar, kachri made of rice, sewaiyan, mungaauri and bari including soyabean mungaauri and soyabean bari.
28.	Prasad, bhog or mahabhog, panchamrit, misri, batasa, vibhuti sold by religious institutions; Batasha, illaichidana, gatta, kempat Charas; bura, Kuliya made of khandsari sugar.
29.	Non-judicial stamp paper sold by Govt. Treasuries, Postal items like envelope, postcard etc. sold by Govt., rupee note when sold to the Reserve Bank of India & Cheque, loose or in the book form.
30.	Raw wool including animal hair ; <i>bicycles , tricycles, cycle rickshaws & parts, components , accessories , tyres and tubes thereof. *</i> <i>*Inserted by notification no.1270 dated 26 September , 2014</i>
31.	Semen including frozen semen; Bones, horns and hooves
32.	Slate and slate pencils; takthi; Chalk stick and chalk powder ; Blackboard,jharan(duster)
33.	Silk worm laying cocoon & raw silk.
34.	All seeds including seeds of oilseeds (w.e.f.11-02-2009)
35.	Tender green coconut; Coconut containing water
36.	Bun, rusk, bread excluding pizza bread; Atta, Maida, Suji, Besan including besan made of pea; <i>Food items supplied under Mid Day Meal Scheme</i> ; Gur, jaggery & edible variety of rab gur; Khandsari; Porridge; beehive; Sugar as defined in section 14 of the Central Sales Tax Act, 1956, Unbranded Honey.. <i>* Inserted by notification no. 683 dated 10 07 2014</i>
37.	Salt (branded or otherwise); Kala namak; sendha namak.
38.	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container.
39.	Items covered by PDS (except Kerosene).
40.	Sacred thread (commonly known as yagyopavit), Wooden kharaun
41.	Incense sticks commonly known as agarbati, dhupkathi or dhupbatti, hawan samagri including dhup agarbatti, sambrani or lohvana; rudraksh, rudraksh mala, tulsi kanthi mala; gulab jal and kewra jal.
GOODS OF LOCAL IMPORTANCE	
42.	Chikan Products and Benarasi silk sarees, kalavattu Embroidery or Zari articles that is to say : lackha,

	thapa, gokharu, imi, zari, kasab, salma, dabaka chumki, gota, sitara, nagsi, kora, badia gizai, including their cutting, waste and garlands of zari (3)
43.	Kite,manjha for flying kites.
44.	Kirpan; religious pictures not for use as calendar.
45.	Muddhas made of sarkanda, phool bahari jhadoo and unbranded broomsticks ; Juna used for cleaning
46.	Puffed rice, commonly known as Poha, Murmura and lai; Muri; flattened or beaten rice commonly known as Chiwra; parched rice commonly known as khoi; parched paddy or rice coated with sugar or gur commonly known as Murki; and Sattu.
47.	Handmade glass phials of capacity not more than 25 ml. manufactured by himself.
48.	Handloom durries; handwoven tat pattis, Gudris; Hand made woolen and hand made silk carpets; Handmade papers; <i>Gamchha, unstitched bed sheets and Khesh.</i>
49.	Handicrafts including wooden handicrafts and cane handicrafts but excluding wooden furniture and cane furniture; marble idols with maximum retail price of rupees six hundred condition that such marble idols are manufactured without using electrical energy; marble handicraft goods; Koramal; Wood carving.
50.	Leaf plates and cups excluding pressed or stitched.
51.	Wooden toys; Lac and Shellac including paseva, mulamma, button lac and kiri; Sports goods excluding apparels, Sports footwear, Physical Exerciser and Fitness Equipments; Stop clock.
52.	Footwear with maximum retail price of rupees three hundred or less excluding plastic footwear; hawai chappal and straps thereof.