

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (ACCOUNTS) DEPARTMENT
DELHI SACHIVALAYA, I.P.ESTATE: NEW DELHI-02

No.F.101(328)/2005.Fin.(A/Cs)(ii)/548

Dated: 11th May, 2005.

NOTIFICATION

No.F.101(328)/2005.Fin.(A/Cs)(ii)/548 - WHEREAS the Lt. Governor of the National Capital Territory of Delhi is of the opinion that it is expedient in the interest of general public so to do.

Now, therefore, in exercise of the powers conferred by section 103 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), the Lt. Governor of the National Capital Territory of Delhi hereby makes the following amendments in the Third Schedule appended to the said Act, namely:-

AMENDMENTS

In the Third Schedule appended to the said Act-

- (1) for the entry at Sl. No. 6, the following entry shall be substituted, namely :-
“6. All utensils including pressure cookers/pans except utensils made of precious metals.”;
- (2) for the entry at Sl. No. 9, the following entry shall be substituted, namely :-
“9. Bearings including plummes blocks, housing for bearing, locate rings and covers, adopter with drawl sleeves, lock-nuts, lock-washers, clamps and rolling elements.”;
- (3) for the entry at Sl. No. 12, the following entry shall be substituted, namely :-
“12. Bicycles, Tricycles, cycle rickshaws and parts including tyres and tubes thereof.”;
- (4) for the entry at Sl. No. 16, the following entry shall be substituted, namely :-
“16. Drugs & medicines including vaccines, syringes and dressings, medicated ointments produced under a drugs licence, light liquid paraffin of IP grade.”;
- (5) for the entry at Sl. No. 17, the following entry shall be substituted, namely :-
“17. Castings including all metal castings.”;
- (6) for the entry at Sl. No. 20, the following entry shall be substituted, namely :-
“20. Bio-fertilizers and micro nutrients, also plant growth promoters and regulators, herbicides, rodenticides, chemical fertilizers, pesticides, weedicides and insecticides.”;
- (7) in the entry at Sl. No. 24, after the words “sugar” and before the words “and tobacco”, the words “, textiles” shall be inserted;
- (8) for the entry at Sl. No. 25, the following entry shall be substituted, namely :-
“25. Edible oils and oil cake.”;

- (9) for the entry at Sl. No. 31, the following entry shall be substituted, namely :-
“31. Fried and roasted grams.”;
- (10) for the entry at Sl. No. 32, the following entry shall be substituted, namely :-
“32. Edible varieties of rub gur.”;
- (11) for the entry at Sl. No. 46, the following entry shall be substituted, namely :-
“46. Napa slabs (rough flooring stones) & Shahabad stones.”;
- (12) for the entry at Sl. No. 50, the following entry shall be substituted, namely :-
“50. Pipes of all varieties including G.I. Pipes, C.I. Pipes, Ductile Pipes, PVC Pipes and hosepipes and fittings thereof.”;
- (13) for the entry at Sl. No. 51, the following entry shall be substituted, namely :-
“51. Plastic footwears including moulded plastic footwears, Hawai Chappals and straps thereof.”;
- (14) for the entry at Sl. No. 56, the following entry shall be substituted, namely :-
“56. Railway coaches, engines, wagons and part thereof.”;
- (15) for the entry at Sl. No. 57, the following entry shall be substituted, namely :-
“57. Readymade garments but not including those made of khadi.”;
- (16) The entry at Sl. No. 60 shall be omitted;
- (17) for the entry at Sl. No. 61, the following entry shall be substituted, namely :-
“61. Sewing machines, its parts and accessories.”;
- (18) for the entry at Sl. No. 63, the following entry shall be substituted, namely :-
“63. Silk fabrics including silk sarees but excluding handloom silk unless covered by Additional Excise Duty.”;
- (19) for the existing entry at Sl. No. 64, the following entry shall be substituted, namely :-
“64. Skimmed milk powder and UHT milk.”;
- (20) for the existing entry at Sl. No. 65, the following entry shall be substituted, namely:-
“65. Solvent oils.”;
- (21) for the existing entry at Sl. No. 66, the following entry shall be substituted, namely:-
“66. All kinds of spices and condiments including cumin seeds, turmeric, ajwain, haldi, dhania, hing, methi, sonth, kalaunji, saunf, khatai, amchur, long-patta, dal-chini, tej-patta, javatri jaiphal, pepper, elaichi of all kind, dried chilies, kankaul mirch.”;

- (22) for the entry at Sl. No. 73, the following entry shall be substituted, namely:-
“73. Umbrella, its parts and accessories thereof except garden umbrella.”;
- (23) for the entry at Sl. No. 76, the following entry shall be substituted, namely:-
“76. Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpeners.”;
- (24) for the entry at Sl. No. 77, the following entry shall be substituted, namely:-
“77. Processed meat, poultry, fish and processed or preserved vegetables and fruits, etc. including fruit jams, jelly, pickle, fruits squash, paste, fruit drink and fruit juice whether in sealed container or otherwise.”;
- (25) for the entry at Sl. No. 80, the following entry shall be substituted, namely:-
“80. Embroidery and Zari items, that is to say-
(i) *imi*,
(ii) *zari*,
(iii) *kasab*,
(iv) *salma*,
(v) *dabka*,
(vi) *chumki*,
(vii) *gota*,
(viii) *sitara*,
(ix) *naqsi*,
(x) *kora*,
(xi) *glass bead*,
(xii) *badla and*
(xiii) *gizai*”;
- (26) in the entry at Sl. No. 81-
(i) the words “gola,” and the words “seik narial,” occurring after the words “khumbha and guchchi” and before the words “gole ka burada” and after the words “gole ka burada” and before the words “til” shall respectively be omitted;
(ii) after the words “kesar” occurring at the end, the words “, dry fruits” shall be inserted;
- (27) for the entry at Sl. No. 83, the following entry shall be substituted, namely:-
“83. Plastic granules, plastic powder and master batches.”;
- (28) for the entry at Sl. No. 84, the following entry shall be substituted, namely:-
“84. Industrial inputs as specified at Part-A of this notification.”;
- (29) for the entry at Sl. No. 85, the following entry shall be substituted, namely:-
“85. Sweetmeat and halwai items as notified by this Government vide Notification No. F.4(18)/77-Fin. dated the 27th Feb. 1978, that is to say-

a) Halwas:

| | | |
|-----------------------------|-----------------------------------|---------------------------|
| 1. Halwa Sohan. | 2. Karachi Halwa (Pista). | 3. Halwa Karachi (Badam). |
| 4. Halwa Habshi (Egyptian). | 5. Halwa Soft. | 6. Halwa Akharot. |
| 7. Halwa Sohan (Walnut). | 8. Halwa Sohan Special (Dudhiya). | 9. Halwa Suji. |
| 10. Halwa Moong. | 11. Halwa Gajar. | 12. Halwa Bombai. |
| 13. Halwa Dipak. | | |

b) Laddus:

| | | |
|-----------------------|------------------------|---------------------|
| 14. Laddu Badam. | 15. Laddu Besan. | 16. Laddu Moong. |
| 17. Laddu Green Gram. | 18. Laddu Moti Choor . | 19. Laddu Khoya. |
| 20. Laddu Suji. | 21. Laddu Bundi. | 22. Laddu Maithi. |
| 23. Laddu Cholai. | 24. Laddu Til. | 25. Laddu Nishasta. |
| 26. Laddu Mohan. | 27. Paira Khoya. | 28. Paira Mathura. |

c) Petha:

| | | |
|------------------|-----------------------|---------------------|
| 29. Petha Misri. | 30. Petha Angoor. | 31. Petha Gandhari. |
| 32. Petha Pan. | 33. Petha Cream Roll. | 34. Annanas. |

d) Other Sweets:

| | | |
|-------------------------|--------------------------|-----------------------------------|
| 35. Gulab Jaman. | 36. Parval. | 37. Likma Malai. |
| 38. Gileri Khurchan. | 39. Khoya Petha. | 40. Khoya Makhan Bara. |
| 41. Khoya Malpura. | 42. Milk Maisu. | 43. Malai Roll. |
| 44. Long Lata. | 45. Khurchan. | 46. Malai Tikka. |
| 47. Kalakand. | 48. Milk Tikki. | 49. Milk Cake. |
| 50. Barfi (Coconut). | 51. Mango Sweet. | 52. Gulab Kand. |
| 53. Dar Bahisat. | 54. Barfi Pista. | 55. Barfi Badam. |
| 56. Barfi Moong. | 57. Barfi Khoya. | 58. Barfi Kesar Pak. |
| 59. Barfi Chocolate. | 60. Barfi Akharot. | 61. Barfi Standard (Pista Badam). |
| 62. Barfi Moti Pak. | 63. Barfi Gajjar. | 64. Barfi Paitha. |
| 65. Barfi Ghiya. | 66. Barfi Besan. | 67. Barfi Angoor. |
| 68. Barfi Kashmiri. | 69. Barfi Dal Chak. | 70. Barfi Khir Mohan. |
| 71. Barfi Kala Jaman. | 72. Barfi Rasgulla Sukh. | 73. Rasgulla. |
| 74. Orange Rasgulla. | 75. Cham Cham. | 76. Dil Bahar. |
| 77. Ras Mehuri. | 78. Ras Bhari. | 79. Chhaina Murgi. |
| 80. Ras Malai. | 81 Raj Bhog. | 82. Malai Chop. |
| 83. Suriya. | 84. Pinni Dal Urd. | 85. Lachha Ghiya. |
| 86. Sohar Papri. | 87. Imarti. | 88. Maisu Pak. |
| 89. Balu Shahi. | 90. Makhan Bara. | 91. Nan Khatai of Besan. |
| 92. Nan Khatai of Suji. | 93. Phaini. | 94. Ghaivar. |
| 95. Andarse. | 96. Andarse ki Goli. | 97. Khajle. |
| 98. Malpua Suji. | 99. Malpua of Atta. | 100. Jalebi. |
| 101. Bundi. | 102. Guldana. | 103 Dil Khushal. |
| 104. Patisha. | 105. Khajur. | 106. Pinni Nishasta. |
| 107. Dhinda. | 108. Samosa Sweet. | 109. Chandrakala. |
| 110. Rasgulla Moong. | 111. Khera Patti. | 112. All Kinds of Gajak. |

e) Namkeen:

| | | |
|--------------------------|----------------------|--------------------|
| 113. Badam. | 114. Pista. | 115. Akharot. |
| 116. Chilgoza. | 117. Kharbuza seeds. | 118. Ratira. |
| 119. Kadu seeds. | 120. Seem seeds. | 121. Dal Biji. |
| 122 Potato Chips. | 123. Mongra. | 124 Dal Moong. |
| 125. Kabli Chana. | 126. Samosa. | 127. Dal Masoor. |
| 128. Saib. | 129. Namak Para. | 130 Lachha Alu. |
| 131. Mathri. | 132. Mathri Bengali. | 133. Mathri Rewa. |
| 134. Mathri Punjabi. | 135. Mathri Sonth. | 136. Tikkia Sonth. |
| 137. Khasta Kachori. | 138. Bairwari. | 139. Puri. |
| 140 All kinds of Pakoras | | |

f) Milk:

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|--------------------|
| 141. Curd Lassi.”; |
|--------------------|

(30) after the entry at Sl. No. 85, the following entries shall be inserted, namely:-

- “86. Capital goods as specified at Part-B of this notification.
- 87. Cottage cheese.
- 88. Non-mechanized boats used by fisherman for fishing.
- 89. Refractory monolithic.
- 90. Wooden crates.
- 91. Nuts bolts, screws and fasteners.
- 92. Medical equipment/devices and implants.
- 93. Clay including fire clay, fine china clay and ball clay.
- 94. Toys excluding electronic toys.
- 95. Honey.
- 96. Combs.
- 97. Insulators.
- 98. Cups and glasses of paper and plastics.
- 99. Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials).
- 100. Coal tar.
- 101. Computer stationery.
- 102. Writing ink.
- 103. Rice bran.
- 104. Bio-mass briquettes.
- 105. River sand and grit.
- 106. Wet dates.
- 107. Khoya/khoa.
- 108. Porridge.
- 109. Imitation jewellery.
- 110. Feeding bottle, nipples.

111. Kerosene stove/lantern, petromax, glass chimney, hurricane lamp and its spares.
112. Hing (Asafoetida).
113. Fly ash.
114. Bed sheet, pillow cover and other made-ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06.
115. Spectacles, parts and components thereof, contact lens & lens cleaner.
116. Jute and all kind of jute products including natural, dyed and bleached, diversified, plain and laminated jute products.
117. Imported textiles and fabrics.
118. Plastic and tin containers including barrels.
119. Buffing material and metal polish.
120. Paraffin wax of all grades/standards other than food grade standards including standard wax and slack wax.
121. Industrial perfumes and its concentrates.
122. Linear Alkyle Benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonates.
123. All CDs and DVDs, whether recorded or unrecorded.
124. Willow vicker.
125. Mekhla chaddar.
126. Misri, patasha as part of prasad.
127. Sattu.
128. Handicrafts.
129. Cart driven by animals.
130. Chicken products.
131. Kirpan.
132. Prasadam by religious institutions.
133. Sacred Thread.
134. Tapioca.
135. Mat locally known as madhur, madhur kathi or cyperus.
136. Rattan, reed (in Malayalam).
137. Plantain leaves.
138. Coconut fibre.
139. Chalk stalk.
140. Bamboo mating.
141. Animal shoe nails.
142. Husk including ground nut husk.
143. Appalam, vadam & vathal.
144. Unprocessed green leaves of tea.
145. Leaf plates and cups pressed or stitched.
146. Agate.
147. Takhti.
148. Beehive.
149. Gamosha.

150. Bukhari.
151. Loi.
152. Pattu.
153. Gabba.
154. Kangri.
155. Quandakari.
156. Sabai grass and rope.
157. Sirali, bageshi, barroo, date leaves, baskets, made of bamboo.
158. Mat sticks and reed obtainable from cyperus kathi, mutha.
159. Candles.
160. Non-conventional Energy Devices.”

This notification shall come into force with immediate effect.

By order and in the name of
the Lt. Governor of the National
Capital Territory of Delhi,

(T. S. SETHI)
UNDER SECRETARY FINANCE (A/Cs)

No.F.101(328)/2005-Fin.(A/Cs)(ii)/549-558

Dated: 11th May, 2005.

Copy forwarded for information and necessary action to:-

1. The Pr. Secretary (GAD), Govt. of NCT of Delhi with one spare copy for its publication in Delhi Gazette Part-IV (extraordinary)in today's date.
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5. The Pr. Secretary (Finance), GNCT of Delhi, Delhi Sachivalaya, I.P.Estate, New Delhi
6. The Commissioner, Value Added Tax, Bikri Kar Bhawan, IP Estate, New Delhi.
7. The Deputy Secretary (L&J), GNCT of Delhi, Delhi Sachivalaya, I.P.Estate, New Delhi.
8. The Registrar, Sales Tax Appellate Tribunal, Bikri Kar Bhawan, I.P.Estate, New Delhi
9. VAT Officer(Policy), Sales Tax Department, Govt. of NCT of Delhi, New Delhi
10. Guard File.

(T. S. SETHI)
UNDER SECRETARY FINANCE (A/Cs)

PART-A

LIST OF INDUSTRIAL INPUTS UNDER DVAT

| Serial No. | Heading No. | Sub Heading No. | Description of goods |
|-------------------|--------------------|------------------------|--|
| (1) | (2) | (3) | (4) |
| 1. | 15.01 | | Animal (including fish) fats and oils, crude, refined or purified |
| 2. | 15.06 | | Glycerol, Crude, Glycerol Waters and Glycerol lyes |
| 3. | 15.07 | | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes |
| 4. | 15.08 | | Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter. |
| 5. | 17.02 | | Liquid glucose (non medicinal), Dextrose Syrup. |
| 6. | | 2204.10 | Denatured ethyl alcohol of any strength |
| 7. | | 2505.00 | Sulphur, Barytes |
| 8. | 26.02 | | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight |
| 9. | 26.03 | | Copper ores and concentrates |
| 10. | 26.04 | | Nickel ores and concentrates |
| 11. | 26.05 | | Cobalt ores and concentrates |
| 12. | 26.06 | | Aluminium ores and concentrates |
| 13. | 26.07 | | Lead ores and concentrates |
| 14. | 26.08 | | Zinc ores and concentrates |
| 15. | 26.09 | | Tin ores and concentrates |
| 16. | 26.10 | | Chromium ores and concentrates |
| 17. | 26.11 | | Tungsten ores and concentrates |
| 18. | 26.12 | | Uranium or Thorium ores and concentrates |
| 19. | 26.13 | | Molybdenum ores and concentrates |
| 20. | 26.14 | | Titanium ores and concentrates |
| 21. | 26.15 | | Niobium, tantalum, vanadium or zirconium ores and concentrates |
| 22. | 26.16 | | Precious metal ores and concentrates |
| 23. | 26.17 | | Other ores and concentrates |

| Serial No. | Heading No. | Sub Heading No. | Description of goods |
|------------|-------------|--------------------|--|
| 24. | 26.18 | | Granulated slag (slag sand) from the manufacture of iron or steel |
| 25. | 26.21 | | Ground granulated blast-furnace slag (GGBS) |
| 26. | | 2707.10 | Benzole |
| 27. | | 2707.20 | Toluole |
| 28. | | 2707.30 | Xylole |
| 29. | | 2707.40 | Naphthalene |
| 30. | | 2707.50 | Phenols |
| 31. | | 2707.60 2707.90 | Creosote oils Mixed Xylene |
| 32. | | 2711.14 | Butadene |
| 33. | | 2712.20 | Normal Paraffin |
| 34. | | 2714.10 | Bitumen |
| 35. | 28.01 | | Fluorine, Chlorine, Bromine and Iodine |
| 36. | 28.02 | | Sulphur, sublimed or precipitated; colloidal sulphur |
| 37. | 28.03 | | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) |
| 38. | 28.04 | | Hydrogen, rare gases other than metals excluding oxygen (medicinal grade) |
| 39. | 28.05 | | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury |
| 40. | 28.06 | | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid |
| 41. | 28.07 | | Sulphuric acid and anhydrides thereof; Oleum |
| 42. | 28.08 | | Nitric acid; sulphonitric acids |
| 43. | 28.09 | | Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids |
| 44. | 28.10 | | Oxides of boron; boric acids |
| 44(a) | 28.11 | | Other organic acids and other Inorganic compounds of non-metal |
| 45. | 28.12 | | Halides and halide oxides of non-metals |
| 46. | 28.13 | | Sulphides of non-metals; commercial phosphorus trisulphide |
| 47. | 28.14 | | Ammonia, anhydrous or in aqueous solution |
| 48. | 28.15 | | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium |
| 49. | 28.16 | | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium |
| 50. | 28.17 | | Zinc oxide, zinc peroxide |

| Serial No. | Heading No. | Sub Heading No. | Description of goods |
|------------|-------------|-----------------|---|
| 51. | | 2818.10 | Aluminium hydroxide, aluminium calcides |
| 52. | 28.19 | | Chromium oxides and hydroxides |
| 53. | 28.20 | | Manganese oxides |
| 54. | | 2821.10 | Iron oxides and hydroxides; |
| 55. | 28.22 | | Cobalt oxides and hydroxides; commercial cobalt oxides |
| 56. | 28.23 | | Titanium oxide |
| 56(a) | 28.24 | | Lead oxides, Read lead and Orange lead |
| 57. | 28.25. | | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides |
| 58. | 28.26 | | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts |
| 59. | 28.27 | | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides |
| 60. | 28.28 | | Bleach liquid, Bleaching powder, sodium hypochlorides, sodium chloride |
| 61. | 28.29 | | Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates |
| 62. | 28.30 | | Sulphides; Polysulphides |
| 63. | 28.31 | | Dithionites and sulphoxylates |
| 64. | 28.32 | | Sulphites; thiosulphates |
| 65. | | 2833 | Sodium sulphates, alums, Peroxosulphates (Persulphates), Sodium Hydrogen sulphate, Ferrous sulphate, Copper sulphate, Amonium alum, potash alum and ferric alum, Manganese sulphate, Strontium sulphate |
| 66. | | 2833.90 | Basic Chromium Sulphate, sodium sulphate, Magnesium sulphate, Ferrous sulphate |
| 67. | 28.34 | | Nitrites; nitrates |
| 68. | 28.35 | | Phosphinates (hypophosphites), phosphonates (phosphites); phosphates and polyphosphates, Sodium Tripoliuphosphate, Trisodium phosphate |
| 69. | 28.36 | | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbanate |
| 70. | 28.37 | | Cyanides, cyanide oxides and complex cyanides |
| 71. | 28.38 | | Fulminates, cyanates and thiocyanates |
| 71(a) | 28.39 | | Silicates, commercial alkali metal, silicates of sodium, sodium metasilicates, sodium metasilicates of potassium, Magnesium Trisilicate |
| 72. | 28.40 | | Borates; peroxoborates (perborates) |

| Serial No. | Heading No. | Sub Heading No. | Description of goods |
|------------|-------------|-----------------|--|
| 73. | 28.41 | | Sodium bichromate |
| 74. | | 2841.10 | Sodium dichromate |
| 75. | | 2841.20 | Potassium dichromate |
| 76. | 28.44 | | Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products |
| 77. | 28.45 | | Isotopes other than those of heading No. 28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined |
| 78. | 28.46 | | Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals |
| 79. | 28.47 | | Hydrogen peroxide |
| 80. | 28.48 | | Phosphides, whether or not chemically defined, excluding ferrophosphorus |
| 81. | 28.49 | | Silicon carbide |
| 82. | | 2849.10 | Calcium carbides. |
| 83. | 28.50 | | Hydrides, nitrites, azides, cildides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49 |
| 84. | 29.02 | | Cyclic Hydrocarbons |
| 85. | 29.03 | | Halogenated derivatives of Hydrocarbons |
| 86. | 29.04 | | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated |
| 87. | 29.05 | | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 88. | 29.06 | | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 89. | 29.07 | | Phenols; Phenol-Alcohols and their derivatives |
| 90. | 29.08 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols |
| 91. | 29.09 | | 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 |
| 92. | 29.10 | | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 93. | 29.11 | | Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives |

| Serial No. | Heading No. | Sub Heading No. | Description of goods |
|------------|-------------|-----------------|---|
| 94. | 29.12 | | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde |
| 95. | 29.13 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12 |
| 96. | 29.14 | | Acetone, NIBK, MEK, Cyclohexanone, diacetone alcohol and others |
| 97. | 29.15 | | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 98. | 29.16 | | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 99. | 29.17 | | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives |
| 100. | 29.18 | | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 101. | 29.19 | | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 102. | 29.20 | | Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 103. | 29.21 | | Amine-function compounds and derivatives and salts |
| 104. | 29.22 | | Oxygen-function amino-compounds |
| 105. | 29.23 | | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids |
| 106. | 29.24 | | Carboxyamide-function compounds; amide-function compounds of carbonic acid |
| 107. | 29.25 | | Carboxyamide-function compound (including saccharin and its salts) and imine-function compounds. |
| 108. | 29.26 | | Nitrile-function compounds |
| 109. | 29.27 | | Diazo-, Azo- or azoxy-compounds |
| 110. | 29.28 | | Organic derivatives of hydrazine or of hydroxylamine |
| 110(a) | 29.29 | | Compounds with other nitrogen function |
| 111. | 29.30 | | Organo-sulphur compounds |
| 112. | 29.31 | | Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives |
| 113. | 29.32 | | Heterocyclic compounds with oxygen heteroatom(s) only |

| Serial No. | Heading No. | Sub Heading No. | Description of goods |
|------------|-------------|-----------------|---|
| 114. | 29.33 | | Heterocyclic compounds with nitrogen heteroatom(s) only |
| 115. | 29.34 | | Nucleic acids and their salts; other heterocyclic compounds |
| 116. | 29.35 | | Sulphonamides |
| 117. | 29.38 | | Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives |
| 118. | 29.39 | | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives |
| 119. | 29.42 | | Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives |
| 120. | 32.01 | | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives excluding catechu or gambiar |
| 121. | 32.02 | | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning excluding catechu or gambiar |
| 122. | 32.03 | | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin excluding catechu or gambiar |
| 123. | 32.04 | | Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined excluding catechu or gambiar |
| 124. | 32.05 | | Colour lakes; preparations based on colour lakes |
| 125. | | 3206 | Pigments, Inorganic products of kind used as luminophores, Ultramarine and preparations, Lithphone and other pigments and preparations based on zink sulphide |
| 126. | | 3206.49 | Red oxide, Bronze powder |
| 127. | | 3206.90 | Master Batches, other colouring matter including ultra marine blue |
| 128. | 32.07 | | Prepared pigments and all their derivatives |
| 129. | | 3207.10 | Glass frit and other glass, in the form of powder, granules or flakes |
| 130. | | 3207.90 | Other |
| 131. | 32.11 | | Prepared driers. |

| Serial No. | Heading No. | Sub Heading No. | Description of goods |
|------------|-------------|-----------------|---|
| 132. | 32.12 | | Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms (for example, bales, tablets and the like) or small packings (for example, sachets or bottles of liquid) of a kind used for domestic or laboratory purposes. |
| 133. | | 3215.90 | Printing ink whether or not concentrated or solid. |
| 133(a) | 34.02 | | Silicon surfacted, Non-ionic, Sulphonated or sulphated oxide, Chlorine castor oil |
| 133(b) | 34.04 | | Artificial waxes and prepared waxes |
| 134. | 35.01 | | Casein, caseinates and other Casein derivatives, casein glues. |
| 135. | 35.07 | | Enzymes; prepared enzymes not elsewhere specified or included |
| 136. | | 3707.00 | Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations) |
| 137. | 38.01 | | Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures |
| 138. | 38.02 | | Activated carbon; activated natural mineral products; animal black, including spent animal black |
| 139. | 38.04 | | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil |
| 139(a) | 38.05 | 3805.10 | Gums and turpentine oil |
| 140. | 38.06 | | Rosin and resin acids, and derivatives thereof: rosin spirit and rosin oils; run gums. |
| 141. | 38.07 | | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch |
| 142. | | 3808.10 | Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade. |
| 142(a) | | 3808.20 | Sodium penta chlorophenate |
| 143. | 38.09 | | Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included |
| 144. | 38.12 | | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics |

| Serial No. | Heading No. | Sub Heading No. | Description of goods |
|-------------------|--------------------|------------------------|--|
| 145. | 38.14 | | Reducers and blanket wash/roller wash used in the printing industry. |
| 146. | 38.15 | | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. |
| 147. | 38.17 | | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02 |
| 148. | 38.18 | | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics |
| 149. | 38.23 | | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols |
| 150. | | 3824.90 | Retarders used in the printing industry. |
| 151. | 39.01 | | Polymers of ethylene in primary forms |
| 152. | 39.02 | | Polymers of propylene or of other olefins, in primary forms |
| 153. | 39.03 | | Polymers of styrene, in primary forms |
| 154. | 39.04 | | Polymers of vinyl chloride or of other halogenated olefins, in primary forms |
| 155. | 39.05 | | Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms |
| 156. | 39.06 | | Acrylic polymers in primary forms |
| 157. | 39.07 | | Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms |
| 158. | 39.08 | | Polyamides in primary forms |
| 159. | 39.09 | | Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms |
| 160. | 39.10 | | Silicones in primary forms |
| 161. | 39.11 | | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products, not elsewhere specified or included in primary forms |
| 162. | 39.12 | | Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms |
| 163. | 39.13 | | 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 |
| 164. | 39.14 | | Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms |
| 165. | 39.19 | | Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls. |

| Serial No. | Heading No. | Sub Heading No. | Description of goods |
|------------|-------------|-----------------|---|
| 166. | 39.20 | | Other plates, sheets, film, foil and strip, of plastics, non-cellular, whether lacquered or metallised or luminated, supported or similarly combined with other materials or not |
| 167. | | 3921.90.10 | Thermocol |
| 168. | 39.23 | | Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics but not including- insulated wares bags of the type which are used for packing of goods at the time of sale for the convenience of the customer including carry bags |
| 169. | 40.01 | | Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips |
| 170. | 40.02 | | Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip |
| 171. | 40.03 | | Reclaimed rubber in primary forms or in plates, sheets or strip |
| 172. | 40.05 | | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber |
| 173. | 47.01 | | Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials |
| 174. | 48.19 | | 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. |
| 175. | 48.21 | | Paper printed labels and paperboard printed labels. |
| 176. | 48.23 | | Paper self adhesive tape and printed wrappers used for packing. |
| 177. | | 5402.33 | Polyester texturised yarn |
| 178. | | 5402.42 | Yarn of Polyesters, partially oriented |
| 179. | | 6305.10 | Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres |
| 180. | 70.07 | | Carboys, bottles, jars, phials of glass, of a kind, used for the packing goods; stoppers, lids and other closures, of glass: |
| 181. | 70.14 | | Glass fibres (including glass wool and glass filaments) and articles thereof (for example: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish. |

| Serial No. | Heading No. | Sub Heading No. | Description of goods |
|------------|-------------|-----------------|---|
| 182. | 72.02 | | Ferro alloys |
| 183. | - | 7607.60 | Aseptic packaging aluminium foil of thickness less than 0.2 mm and backed by paper and LDPE. |
| 184. | 83.09 | | 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. |
| 185. | | | Polymer of Styrene-polystyrene or Expandable Polystyrene. |
| 186. | | | Textile Finishing agents. Textile Printing Binder-PVA Copolymer Textile Non-woven binder-PVA copolymer Lamination emulsion-PVA copolymer Packaging emulsion-PVA copolymer Sticker Emulsion-PVA copolymer Binder for water based paint-PVA copolymer |
| 187. | | | Water/Hydraulic/industrial valves |
| 188. | | | Copper Clad sheets (PCB Sheets) for Printed Circuit Boards |
| 189. | | | H-70 base oil |
| 190. | | | Strings for Musical Instrument's |
| 191. | | | Purified Terephthalic Acid |
| 192. | | | Expandable Polyesterene or Polyesterene of Styrene |
| 193. | | | Zinc Oxide |
| 194. | | | Jute Yarn, Jute Cloth and Jute twine |
| 195. | | | PP/HDPE Woven sacks PP HDPE Fabrics |
| 196. | | | Refractory Monoothic |
| 197. | | 3905.10 | PVA Copolymer |
| 198. | | | CNSL, cardanol & Alklyd Resins |
| 199. | | | Hessian cloth, jute Cloth/Sheets |
| 200. | | | Metal containers |
| 201. | | | Sodium Sulphate |
| 202. | | | Pine Oil, Terepeneol (2906.10) |
| 203. | | | Mild Steel Sheets |
| 204. | | | Camphor (2914.20) |
| 205. | | | Micro cellular Sheets, Banwar Sheets & Hawai Straps |
| 206. | | | Woven Label Tapes |
| 207. | | | Wodden Crates. |
| 208. | | | Polymers of Venyl Acetate and Poly Venyl acetate Emulsion |

| Serial No. | Heading No. | Sub Heading No. | Description of goods |
|------------|-------------|-----------------|--|
| 209. | | | Empty cylinders of LPG |
| 210. | | | Railway freight containers attachable to wagon |
| 211. | | 8201.00 | <p>Tools & Dyes.</p> <p>“Tools that is to say,-</p> <p>(a) Power Tools such as electric drills, tapping machines, hammers, sanders, planners, screw drivers, blowers routers, winches, grinders, super abrasives floor, stone for sharpening carpenters’ instruments, tile polishing blocks and rubbing bricks;</p> <p>(b) Cutting Tools such as taps, milling cutters, reamers, segments, carbide tools, saws, high speed cut-off machines, shears, nibblers, compound milter saws, masonry cutters, diamond dresser cutter gear hobbs and gear shaper cutters;</p> <p>(c) Measuring Tools such as micrometers vernier calipers, feeler gauges, height gauges slip gauges snap gauges, pressure gauges dial thermometers, water meter and measuring steel tapes;</p> <p>(d) Hydraulic Tools such as jacks, pipe-benders torque wrenches, breakers, cylinders and control valves;</p> <p>(e) Pneumatic Tools such as impact wrenches, rammers, grinders, drills torque wrenches, tilters, regulators and lubricant applicators;</p> <p>(f) Hand Tools such as spanners pliers, screw drivers, hammers, torque tools, cold chisels, drill bits and burrs, tool bits hack saws, hack saw blades and frames band saw rolls, dice die nuts, tools for carpentry, tools for masons and steel files.</p> |
| 212. | | 9607.00 | Zip/zip fasterner |
| 213. | | 7301.10 | Stainless steel but not including finished goods thereof |
| 214. | | | Silicon Carbaride |
| 215. | | 6406.00 | Parts of footwear (including upper) / Re-processed Sole |
| 216. | | | Sewing machine spare parts and thread |
| 217. | | | Buttons |
| 218. | | | Transformers used in the transmission / distribution of Electricity. |

PART-B

List of Capital Goods to be inserted in the Third Schedule of the DVAT Act

Plant and machinery, that is to say,–

- (i) Machinery for tea industry;
- (ii) Machinery for food and food processing industries including flour mill;
- (iii) Machinery for sugar mill;
- (iv) Machinery for beverages, tobacco and tobacco products industries;
- (v) Machinery for jute, hemp, mesta textiles industries;
- (vi) Machinery for textile industries including hosiery other than jute,
- (vii) Machinery for engineering industries;
- (viii) Machinery for paint industry;
- (ix) Machinery for furniture and wood products industries;
- (x) Machinery for paper and paper products and printing, publishing and allied industries;
- (xi) Machinery for leather and fur product industries;
- (xii) Rubber, plastic, petroleum and coal product industry machinery;
- (xiii) Machinery for chemical and chemical products;
- (xiv) Machinery for basic metal and alloys industries;
- (xv) Machinery for non-metallic mineral product and industries;
- (xvi) Machinery for construction works;
- (xvii) Transport equipment and motor parts manufacturing machinery;
- (xviii) Mining machinery;
- (xix) Packaging machinery;
- (xx) Foundry machinery;
- (xxi) Agricultural machinery other than those mentioned elsewhere in any other Schedule;
- (xxii) Waste treatment plant and pollution control equipment manufacturing machinery;
- (xxiii) Machinery for printing industry;
- (xxiv) Machinery for iron and steel industry;
- (xxv) Machinery for refrigeration and cooling towers including air-conditioners;
- (xxvi) Cooling towers;
- (xxvii) Earth moving machinery;
- (xxviii) Spare parts, accessories and components of the plant and machinery specified in items (i) to (xxvii).