

Uttar Pradesh Shasan

Sansthaगत Vitta, Kar Evam Nibandhan Anubhag-2

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of Government notification No.-KA.NI.-2- 1359 /XI-9(42)/17-U.P.GST Rules-2017-Order-(45)-2017: dated: September 20, 2017.

NOTIFICATION

No.-KA.NI.-2-1359/XI-9(42)/17-U.P.GST Rules-2017-Order-(45)-2017
Lucknow: Dated: September 20, 2017

In exercise of the powers conferred by section 164 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no.1 of 2017) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no.1 of 1904), the Governor is pleased to make the following rules with a view to amending the Uttar Pradesh Goods And Services Tax Rules, 2017. namely :-

THE UTTAR PRADESH GOODS AND SERVICES TAX(FOURTH AMENDMENT) RULES, 2017

- | | |
|------------------------------|---|
| Short title and commencement | 1. (1) These rules may be called the Uttar Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2017. (2) Save as otherwise provided in these rules, they shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint. |
| Amendment of rule 117 | 2. In the Uttar Pradesh Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, in rule 117, in sub-rule (1) the words " of eligible duties and taxes as defined in Explanation 2 of sub-section(2) of section 140 " shall be omitted and be deemed to have been omitted with effect from 1st July, 2017. |
| Amendment of rule 119 | 3. In the said rules, in rule 119:- (a) in the heading, for the words " principal and job-worker ", the words " principal and job-worker or agent "; and (b) for the words and figures " the provisions of sub-section 14 ", the words and figure " the provisions of section 141 or sub-section (14) " |

shall be substituted and be deemed to have been substituted with effect from 1st July, 2017.

Amendment
of rule 122

4. In the said rules for rule 122, the following rule shall be substituted and be deemed to have been substituted with effect from 1st July, 2017, namely:-

"122. Constitution of the Authority.-The constitution of the Authority shall be in accordance with the provisions of rule 122 of the Central Goods and Services Tax Rules, 2017".

Amendment
of rule 123

5. In the said rules, for rule 123, the following rule shall be substituted and be deemed to have been substituted with effect from 1st July, 2017, namely:-

"123. Constitution of the Standing Committee and Screening Committee.-The constitution of the Standing Committee and Screening Committee shall be in accordance with the provisions of rule 123 of the Central Goods and Services Tax Rules, 2017."

Amendment
of rule 124

6. In the said rules, for rule 124, the following rule shall be substituted and be deemed to have been substituted with effect from 1st July, 2017, namely:-

"124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority.- The appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority shall be in accordance with the provisions of rule 124 of the Central Goods and Services Tax Rules, 2017".

Amendment
of rule 125

7. In the said rules, for rule 125, , the following rule shall be substituted and be deemed to have been substituted with effect from 1st July, 2017, namely:-

"125. Secretary to the Authority.-The Secretary to the Authority shall be in accordance with the provisions of rule 125 of the Central Goods and Services Tax Rules, 2017."

Amendment
of rule 126

8. In the said rules, for rule 126, , the following rule shall be substituted and be deemed to have been substituted with effect from 1st July, 2017, namely:-

"126. Power to determine the methodology and procedure.-The power to determine the methodology and procedure of the Authority shall be in accordance with the provisions of rule 126 of the Central Goods and Services Tax Rules, 2017."

Amendment
of rule 137

9. In the said rules, for rule 137, the following rule shall be substituted and be deemed to have been substituted with effect from 1st July, 2017, namely:-

"137. Tenure of Authority.-The tenure of the Authority shall be in accordance with the provisions of rule 137 of the Central Goods and Services Tax Rules, 2017."

Amendment
of rule 138

10. In the said rules, for rule 138, the following rule shall be substituted, namely:-

"138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-

(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
- (ii) for reason other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods in **Part A** of **FORM GST EWB-01**, electronically, on the common portal.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in **Part B** of **FORM GST EWB-01** on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, as the case may be, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person

either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometres within the State *or Union territory* from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1.— For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of movement of goods.

Explanation 2.— The information in **Part A** of **FORM GST EWB-01** shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of less than ten kilometres within the State *or Union territory* from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** may be generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered

supplier in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods have to be transported, as mentioned in column (2):

Table

| Sr. no. | Distance | Validity period |
|---------|---|--------------------|
| (1) | (2) | (3) |
| 1. | Upto 100 km | One day |
| 2. | For every 100 km or part thereof thereafter | One additional day |

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of e-way bill, the transporter may generate another e-way bill after updating the details in **Part B of FORM GSTEWB-01**.

Explanation.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

(11) The details of e-way bill generated under sub-rule (1) shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the recipient referred to in sub-rule (11) does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under rule 138 of the Central Goods and Services Tax rules or Goods and Services Tax rules of any other State shall be valid in the State.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be

generated—

- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the port, airport, aircargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and
- (d) in respect of movement of such goods and within such areas in the State and for values exceeding such amount as the Commissioner of State Tax, in consultation with the chief Commissioner of Central Tax may notify.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE

[(See rule 138 (14)]

| S. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|--------|--|---|
| (1) | (2) | (3) |
| 1. | 0101 | Live asses, mules and hinnies |
| 2. | 0102 | Live bovine animals |
| 3. | 0103 | Live swine |
| 4. | 0104 | Live sheep and goats |
| 5. | 0105 | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. |
| 6. | 0106 | Other live animal such as Mammals, Birds, Insects |
| 7. | 0201 | Meat of bovine animals, fresh and chilled. |
| 8. | 0202 | Meat of bovine animals frozen [other than frozen and put up in units containers] |
| 9. | 0203 | Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit containers] |
| 10. | 0204 | Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in units containers] |
| 11. | 0205 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in units containers] |
| 12. | 0206 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in units containers] |
| 13. | 0207 | Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in units containers] |

| S. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|--------|--|--|
| (1) | (2) | (3) |
| 14. | 0208 | Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in units containers] |
| 15. | 0209 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 16. | 0209 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers] |
| 17. | 0210 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers |
| 18. | 3 | Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%] |
| 19. | 0301 | Live fish. |
| 20. | 0302 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 |
| 21. | 0304 | Fish fillets and other fish meat (whether or not minced), fresh or chilled. |
| 22. | 0306 | Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled. |
| 23. | 0307 | Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. |
| 24. | 0308 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. |
| 25. | 0401 | Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk |
| 26. | 0403 | Curd; Lassi; Butter milk |
| 27. | 0406 | Chena or paneer, other than put up in unit containers and bearing a registered brand name; |
| 28. | 0407 | Birds' eggs, in shell, fresh, preserved or cooked |
| 29. | 0409 | Natural honey, other than put up in unit container and bearing a registered brand name |
| 30. | 0501 | Human hair, unworked, whether or not washed or scoured; waste of human hair |
| 31. | 0506 | All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid |

| S. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|--------|--|---|
| (1) | (2) | (3) |
| | | or gelatinised; powder and waste of these products |
| 32. | 0507 90 | All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc. |
| 33. | 0511 | Semen including frozen semen |
| 34. | 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage |
| 35. | 0701 | Potatoes, fresh or chilled. |
| 36. | 0702 | Tomatoes, fresh or chilled. |
| 37. | 0703 | Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled. |
| 38. | 0704 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. |
| 39. | 0705 | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled. |
| 40. | 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. |
| 41. | 0707 | Cucumbers and gherkins, fresh or chilled. |
| 42. | 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled. |
| 43. | 0709 | Other vegetables, fresh or chilled. |
| 44. | 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. |
| 45. | 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split. |
| 46. | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith. |
| 47. | 0801 | Coconuts, fresh or dried, whether or not shelled or peeled |
| 48. | 0801 | Brazil nuts, fresh, whether or not shelled or peeled |
| 49. | 0802 | Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled |
| 50. | 0803 | Bananas, including plantains, fresh or dried |
| 51. | 0804 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh. |
| 52. | 0805 | Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonium</i>) and limes (<i>Citrus</i> |

| S. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|--------|--|---|
| (1) | (2) | (3) |
| | | aurantifolia, Citrus latifolia), fresh. |
| 53. | 0806 | Grapes, fresh |
| 54. | 0807 | Melons (including watermelons) and papaws (papayas), fresh. |
| 55. | 0808 | Apples, pears and quinces, fresh. |
| 56. | 0809 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. |
| 57. | 0810 | Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh. |
| 58. | 0814 | Peel of citrus fruit or melons (including watermelons), fresh. |
| 59. | 9 | All goods of seed quality |
| 60. | 0901 | Coffee beans, not roasted |
| 61. | 0902 | Unprocessed green leaves of tea |
| 62. | 0909 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality] |
| 63. | 0910 11 10 | Fresh ginger, other than in processed form |
| 64. | 0910 30 10 | Fresh turmeric, other than in processed form |
| 65. | 1001 | Wheat and meslin [other than those put up in unit container and bearing a registered brand name] |
| 66. | 1002 | Rye [other than those put up in unit container and bearing a registered brand name] |
| 67. | 1003 | Barley [other than those put up in unit container and bearing a registered brand name] |
| 68. | 1004 | Oats [other than those put up in unit container and bearing a registered brand name] |
| 69. | 1005 | Maize (corn) [other than those put up in unit container and bearing a registered brand name] |
| 70. | 1006 | Rice [other than those put up in unit container and bearing a registered brand name] |
| 71. | 1007 | Grain sorghum [other than those put up in unit container and bearing a registered brand name] |
| 72. | 1008 | Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name] |
| 73. | 1101 | Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name]. |

| S. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|--------|--|--|
| (1) | (2) | (3) |
| 74. | 1102 | Cereal flours other than of wheat or meslin, (maize (corn) flour, Rye flour, etc.) [other than those put up in unit container and bearing a registered brand name] |
| 75. | 1103 | Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name] |
| 76. | 1104 | Cereal grains hulled |
| 77. | 1105 | Flour, of potatoes [other than those put up in unit container and bearing a registered brand name] |
| 78. | 1106 | Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit containers and bearing a registered brand name] |
| 79. | 12 | All goods of seed quality |
| 80. | 1201 | Soya beans, whether or not broken, of seed quality. |
| 81. | 1202 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality. |
| 82. | 1204 | Linseed, whether or not broken, of seed quality. |
| 83. | 1205 | Rape or colza seeds, whether or not broken, of seed quality. |
| 84. | 1206 | Sunflower seeds, whether or not broken, of seed quality. |
| 85. | 1207 | Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower(Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality. |
| 86. | 1209 | Seeds, fruit and spores, of a kind used for sowing. |
| 87. | 1210 | Hop cones, fresh. |
| 88. | 1211 | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled. |
| 89. | 1212 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled. |
| 90. | 1213 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets |
| 91. | 1214 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. |
| 92. | 1301 | Lac and Shellac |

| S. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|--------|--|--|
| (1) | (2) | (3) |
| 93. | 1404 90 40 | Betel leaves |
| 94. | 1701 or 1702 | Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery |
| 95. | 1904 | Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki |
| 96. | 1905 | Pappad |
| 97. | 1905 | Bread (branded or otherwise), <u>except</u> pizza bread |
| 98. | 2201 | Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container] |
| 99. | 2201 | Non-alcoholic Toddy, Neera including date and palm neera |
| 100. | 2202 90 90 | Tender coconut water other than put up in unit container and bearing a registered brand name |
| 101. | 2302, 2304, 2305, 2306, 2308, 2309 | Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake |
| 102. | 2501 | Salt, all types |
| 103. | 2835 | Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002 |
| 104. | 3002 | Human Blood and its components |
| 105. | 3006 | All types of contraceptives |
| 106. | 3101 | All goods and organic manure [other than put up in unit containers and bearing a registered brand name] |
| 107. | 3304 | Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta |
| 108. | 3825 | Municipal waste, sewage sludge, clinical waste |
| 109. | 3926 | Plastic bangles |
| 110. | 4014 | Condoms and contraceptives |
| 111. | 4401 | Firewood or fuel wood |
| 112. | 4402 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated |
| 113. | 4802 / 4907 | Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government |
| 114. | 4817 / 4907 | Postal items, like envelope, Post card etc., sold by Government |
| 115. | 48 / 4907 | Rupee notes when sold to the Reserve Bank of India |

| S. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|--------|--|---|
| (1) | (2) | (3) |
| 116. | 4907 | Cheques, loose or in book form |
| 117. | 4901 | Printed books, including Braille books |
| 118. | 4902 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material |
| 119. | 4903 | Children's picture, drawing or colouring books |
| 120. | 4905 | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed |
| 121. | 5001 | Silkworm laying, cocoon |
| 122. | 5002 | Raw silk |
| 123. | 5003 | Silk waste |
| 124. | 5101 | Wool, not carded or combed |
| 125. | 5102 | Fine or coarse animal hair, not carded or combed |
| 126. | 5103 | Waste of wool or of fine or coarse animal hair |
| 127. | 52 | Gandhi Topi |
| 128. | 52 | Khadi yarn |
| 129. | 5303 | Jute fibres, raw or processed but not spun |
| 130. | 5305 | Coconut, coir fibre |
| 131. | 63 | Indian National Flag |
| 132. | 6703 | Human hair, dressed, thinned, bleached or otherwise worked |
| 133. | 6912 00 40 | Earthen pot and clay lamps |
| 134. | 7018 | Glass bangles (except those made from precious metals) |
| 135. | 8201 | Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. |
| 136. | 8445 | Amber charkha |
| 137. | 8446 | Handloom [weaving machinery] |
| 138. | 8802 60 00 | Spacecraft (including satellites) and suborbital and spacecraft launch vehicles |
| 139. | 8803 | Parts of goods of heading 8801 |
| 140. | 9021 | Hearing aids |
| 141. | 92 | Indigenous handmade musical instruments |
| 142. | 9603 | Muddhas made of sarkanda and phoolbaharijhadoo |
| 143. | 9609 | Slate pencils and chalk sticks |
| 144. | 9610 00 00 | Slates |
| 145. | 9803 | Passenger baggage |