

## SCHEDULE – I

(See Section 7)

### List of Goods exempt from Tax under Section 7

- | Sl.No. | Name of the Commodity   |
|--------|---|
| 1.     | Agricultural implements manually operated or animal driven, hand operated sprayers including knapsack/backpack power sprayers (powered up to 35 cc engines developing 0.8 to 1.4 HP), dusters and parts thereof.<br><br><i>(The words ‘including hand operated sprayers and dusters’ were added by the Act No 23 of 2005 dated 26<sup>th</sup> Oct 2005 w.e.f 18-08-2005.)</i><br><br><i>(The amended entry “1. Agricultural implements manually operated or animal driven including hand operated sprayers and dusters” is substituted by the G.O MS No 1625 Rev (CT-II) dept dated 6-11-2006 w.e.f 01-04-2005.)</i><br><br><i>(The amended entry “1. Agricultural implements manually operated or animal driven, hand operated sprayers including knapsack/backpack power sprayers (powered upto 25.6 cc engines developing 0.8 to 1.4 HP) and dusters” was substituted by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-07-2008)</i> |
| 2.     | Aids and implements used by handicapped persons   |
| 3.     | Aquatic feed, poultry feed and cattle feed including grass, hay and straw and feed supplements and nutrients<br><br><i>(The original entry “3.Aquatic feed, poultry feed and cattle feed including grass, hay and straw is substituted by the G.O MS No 1625 Rev (CT-II) dept dated 6-11-2006.w.e.f 01-09-2006)</i>   |
| 4.     | Betel leaves  |
| 5.     | Books, periodicals and journals <i>including maps, charts, globes and atlases</i><br><i>(The words in italics were added by the Act No 23 of 2005 dated 26<sup>th</sup> Oct 2005 w.e.f 18-08-2005.)</i>   |
| 6.     | Charkha, Ambar Charkha and Gandhi Topi  |
| 7.     | Charcoal  |
| 8.     | Jowar, Maize, Ragi, Bajra, Kodan, Kutki, Barley, Varigalu or variga rice, Korralu or Korra Rice.  |
| 9.     | Condoms and contraceptives  |
| 10.    | Cotton yarn in hank and silk yarn in hank   |
| 11.    | Curd, Lussi, Butter Milk and separated milk   |
| 12.    | Earthen pot   |
| 13.    | Electrical energy   |
| 14.    | Firewood other than casuarina poles, eucalyptus logs and cut sizes thereof  |
| 15.    | Fishnet and fishnet fabrics   |

16. Fresh milk and pasteurized milk other than UHT milk and skimmed milk powder
17. Fresh plants, saplings and fresh flowers
18. Vegetables & fruits other than those cured, frozen, preserved, processed, dried, dehydrated or canned.
19. Garlic and Ginger
20. Bangles made of shells, glass, lac or any other material other than those made of precious metals

(The original entry “20.Bangles made of shell, Glass, Lac or Plastic” is substituted by the Act No 10 of 2006 dated 4<sup>th</sup> January 2006, w.e.f 01.12.2005.)

21. Handlooms, parts and accessories thereof and goods produced from handlooms.
22. Human blood and blood plasma
23. Kumkum, Bindi, alta and Sindur
24. Meat , Flesh of poultry , fish including dry fish, prawns, lobsters, crabs, shrimps and other sea food except when they are sold in frozen state or in a sealed container; eggs, live stock and animal hair.

( The original entry “24.Meat, Fish, Chicken, prawn, prawn seed and other aquatic products when not cured or frozen and eggs, livestock and animal hair.” is substituted by the G.O MS No 795 Rev ( CT-II) Dept dt; 29-06-2006 w.e.f 01-07-2006)

25. National Flag
26. Organic manure
27. Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, post card etc, sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form
28. Raw wool
29. Semen including frozen semen
30. Silk worm laying, cocoon and raw silk *other than raw silk from outside the country.*

(The words in italics were added by the G.O MS No 795 Rev ( CT-II) Dept dt; 29-06-2006 w.e.f 01-07-2006)

31. Slate and slate pencils
32. Coconut, Tender green coconut and Copra

(The original entry 32. Tender green coconuts” was substituted by “32. Coconuts and tender green coconuts” by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-04-2008)

(The amended Entry “32. Coconuts and tender green coconuts” was substituted by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-08-2008)

33. Toddy, Neera and Arak

34. Unbranded bread and <sup>1</sup>unbranded rusk  
*1. Inserted vide GOMS 43 dated 29-01-2013 w.e.f. 31-01-2013.*
35. Salt including processed and branded salt  
*(The original entry “35.Unprocessed and unbranded Salt” is substituted by G.O MS No 1291 Rev (CT-II) Dept dt 07-09-2006 w.e.f 01-09-2006)*
36. Water other than-  
i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water, and  
ii) water sold in sealed container
37. Prasadam, Bhog or Maha Bhog by Religious Institutions
38. Plantain Leaves
39. Bamboo Matting
40. Puffed Rice, Parched Rice, Murmuralu and Atukulu
41. Husk of pulses, paddy, groundnut and wheat bran
42. Leaf plates and leaf cups-pressed or stitched and loose and unstitched vistarakulu
43. Unbranded broomsticks
44. Seeds for sowing and gardening purpose including the seed or grain, corresponding to the seed, sold to the nodal agencies, namely, Andhra Pradesh State Seeds Development Corporation (APSSDC), Andhra Pradesh State Co-Operative Marketing Federation (Andhra Pradesh Markfed), AP State Co-operative Oilseeds Growers Federation (OILFED), The Hyderabad Agricultural Co-operative Association Ltd.(HACA), National Seeds Corporation Ltd., and also including the seed or grain procured by the seed companies, duly following the Seed Certification or Labeling Procedure.  
*(The original entry “44.Seeds for sowing and gardening purposes” was substituted by G.O MS No 818 Rev (CT-II) Dept, dated 30-06-2008 w.e.f 01-04-2005 and subsequently by Act no 28 of 2008 dated 24-09-2008 w.e.f 01-04-2008)*
- <sup>1</sup>45 (Deleted)  
*(the original entry was substituted by G.O.Ms.No.1225, Rev.( CT-II) dept, dt.2-12-2009. w.e.f.7-5-2009))*
- 1. Deleted by Act No. 11 of 2012 dated 20-04-2012 . GoMs No. 932 dated 8.7.2011 and GoMs No. 58 dated 25.1.12 w.e.f. 11.7.2011. Earlier entry was (Cotton Fabrics., manmade fabrics and woollen fabrics, Textile made-up, bed sheets, pillow covers, towels, blankets, traveling rugs, curtain, zari, and embroidery articles.*

<sup>2</sup>46 (Deleted)

2. Deleted by Act No. 11 of 2012 dated 20-04-2012 . GoMs No. 932 dated 8.7.2011 and GoMs No. 58 dated 25.1.12 w.e.f. 11.7.2011. Earlier entry was (Sugar)

47 (a) Un-manufactured tobacco covered under tariff heading No.2401 of the Central Excise Tariff Act, 1985 (5 of 1986);

(b) Bidis (biris) covered under tariff item No.24031031, 24031039, 24031090 of the Central Excise Tariff Act, 1985 (5 of 1986)

( The original entry "47.Tobacco" was substituted by G.O MS No 397 Rev (CT-II) Dept; dated 31-3-2007 w.e.f 01-04-2007.)

(The amended entry "47.Tobacco and manufactured Tobacco but excluding cigarettes containing Tobacco with Excise Tariff Code 2402.20 and also excluding cigarettes with tobacco substitutes with Excise Tariff Code 2402.90.10 was substituted by G.O MS No 933 date 03-07-2007 w.e.f 03-07-2007)

48 Rakhi.

(The entry at serial no 48 was added by the Act No 23 of 2005 dated 26<sup>th</sup> Oct 2005 w.e.f 01-09-2005.)

49. <sup>1</sup>(Fabric), Made ups and garments made of Khadi cloth.

(The entry at serial no. 49 was added by the Act No 10 of 2006 dated 4th January 2006 w.e.f. 01.12.2005)

1. Word Fabric added vide Act No. 11 of 2012 dated 20-04-2012 w.e.f. 11.7.2011.GoMs No. 932 dated 8.7.2011 and GoMs No. 58 dated 25.1.2012

50. Sugarcane

(The entry no. 50 was added by the G.O MS No 1625 Rev (CT\_II) dept dated 6-11-2006. w.e.f. 01- 04-2005)

51 Crochet laces

(The entry no. 51 was added by the G.O MS No 1625 Rev (CT\_II) dept dated 6-11-2006.w.e.f 01-09-2006)

52. Jaggery

(The entry No 52 was added by G.O MS No 1929 Revenue (CT-II) Dept dated 27-12-2006 w.e.f 01- 01-2007)

53. Tamarind

(The entry No 53 was added by G.O MS No 71 Revenue (CT-II) Dept dated 22-1-2007 w.e.f 01- 02-2007)

54. Mesta or Bimli extracted from plants of the species Hibiscus cannabinus and Hibiscus sabdariffa var.altissima.

55. Pippalamodi.

56. Coir and Coir products excluding rubberized Coir mattresses.

57. Khandasari Sugar.

(The Entry in Sl.No. 54, 55, 56 and 57 was added by Act No. 38 of 2007 published in Andhra Pradesh Gazette Part IV-B Extraordinary No. 55 dt. 18/12/2007 w.e.f. 01.06.2007)

58. The following goods, sold by Canteen Stores Department or the Indian Naval Canteen Services, either directly or through their unit-run Canteens, to the Army/Navy/Air force personnel both working and retired and who are eligible for purchasing goods from them.

1. All kinds of cereals and pulses and products thereof, which are used for cooking food.
2. Spices, used in cooking, including Chillies power, turmeric powder and other similar powders, used in cooking.
3. Biscuits, Beverages, Confectionery & Soft Drinks
4. Soups, Squashes Snacks & Cornflakes
5. Tea & Coffee
6. Pickles, Sausess, Jams & Jellies
7. Milk Powders, Baby Food, Food beverages & Food Energisers
8. Vermicelli & Instant Foods
9. Cooking oils, Vanaspathi & Ghee
10. Honey, Chavanprash, Eno Antiseptic cream & lotions.
11. Starch and Sago
12. Copra, Coconuts and ground-nuts
13. Shaving Blades & Razor sets
14. Shaving creams & After Shave lotions
15. Tooth Brushes, Shaving brushes, Shoe brushes & Toilet Brushes
16. Face creams, Hair creams, & Body creams
17. Dental cream & Tooth powders
18. Perfumes & Deodorant including Agarbatti/ Dhoopsticks
19. Toilet Soaps and Detergent Soaps
20. Toilet power & Detergent powder
21. Hair oils & Shampoos
22. Hair Dye. Sanitary Towels & Toilet papers
23. Fabric care, Starch, Robin Blue & Ranipal
24. Dish Washing Soap, Powder & Scrubber.
25. Wax candles & Agarbathi
26. Pressure Cookers, Milk Boiler & Rice Cooker
27. Vacume Flask, Casserole, Crockery & Glass Ware
28. Electrical Bulbs, Tube light & CFL Lamp
29. Mosquito Repellent, coil, Mat 7 Liquid
30. Torch Cells, Torch cases
31. Room Freshners, Toilet/ Floor Cleaners & insecticides
32. Shoe polish, cloth clips & metal clips
33. Gas stoves, Gas Lighters & Safety matches, cooking ware including cups, Plates and glasses made of Alluminium paper or plastic
34. Ceiling fans, Table fans, Wall fan, Pedestal Fans
35. Exhaust Fans, Mixers, Juicer Mixer Grinders, Irons
36. Coffee makers, ovens, immersion heater, toasters
37. Instant Geysers, Transistors,
38. Water filters & Filter candles.
39. Plastic Buckets, Basins, Drum & Mugs
40. Water Bottles & Water cans
41. Suitcases moulded & soft luggage
42. Sports wear, Golf Balls, shoe track suit, umbrellas & Padlocks

43. Helmets
44. Wrist Watches
45. Food processor microwave ovens
46. Coir products, Coir Mattress,
47. Water heaters, Vacume Cleaners, Water Purifier.
48. Mono Block Pumps.
49. Sewing Machines (Hand & Foot)
50. Sun - glasses, Room Coolers.
51. Ready –made garments and hosiery goods
52. IMFL or IML or wines, with sale value of less than Rs.500/- per case of 12 No.s’ of 1000 ml or 12 No.’s of 750 ml or 24 No’s of 375 ml or 48 No’s of 100 ml or 96 number of 90 ml bottles”.

(The Entry 58 was inserted by G.O.Ms.No.1468 Revenue (CT-II) Dept, dt.23.11.2007 w.e.f. 24.11.2007.)

59. Sale of goods to any unit located in Special Economic Zone;

59-A. All goods sold to units, operator, developer, Co-developer and Contractors engaged by them for use in processing area of the respective Special Economic Zones except the goods listed in rule 20(2) (a) of the Andhra Pradesh Value Added Tax Rules, 2005’.

(The entries against Serial No 59 and 59-A were added by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-06-2008)

60. “Nawar”

(The Entry 60 was inserted by G.O.Ms.No.504 Revenue (CT-II) Dept, dt.8-5-2009 w.e.f. 1-5-2009.)

61. “Goods sold to transit passengers both incoming and outgoing , at the duty free shops established at the Rajiv Gandhi International Airport, Shamshabad, Ranga Reddy District”.

(The Entry 61 was inserted by G.O.Ms.No.745 Revenue (CT-II) Dept, dt.21-7-2009 w.e.f. 24-3-2008.)

<sup>1</sup>62. Zari

1. Entry No. 62 inserted vide Act No. 11 of 2012 dated 20-04-2012 w.e.f. 11-7-2011. GoMs No. 58 dated 25.1.2012 w.e.f. 11.7.2011

<sup>2</sup>63. Fabrics, Made ups and garments produced and sold by the power loom units in the state to dealers registered under the Act only at the point of sale in the hands of powerloom units.

2. Entry No. 63 inserted vide Act No. 11 of 2012 dated 20-04-2012 w.e.f. 11-7-2011. GoMs No. 58 dated 25.1.2012 w.e.f. 11.7.2011

<sup>3</sup>64. Fertilizers, at the point of sale by PACS directly to the farmers

3 Entry 64 inserted by GoMs No. 605 dated 9.10.2012.

<sup>4</sup>65. Transfer of right to use feature films (in digital or physical form) by film producers to distributors or exhibitors

4. Entry No. 65 added vide GOMS No. 25, REVENUE (COMMERCIAL TAXES-II) DEPARTMENT  
Dated 11-01-2013 w.e.f. 17-01-2013.

**Explanation** : The goods mentioned in entries 45& 46 of this schedules shall be goods included in the relevant heads and sub-heads of the 1<sup>st</sup> Schedule to the Additional Duties of Excise (Goods of special importance) Act 1957, but does not include goods where no additional duties of excise are levied under that schedule.

( For the figures 45,46 & 47 in the explanation the figures 45&46 are substituted by G.O MS No 397 Rev (CT-II) Dept; dated 31-3-2007 w.e.f 01-04-2007.)