

SCHEDULE – I

LIST OF GOODS EXEMPTED FROM PAYMENT OF VAT

(See section 14 and clause (x) of sub-section (8) of Section 18)

Sl. No.	Description of goods	Conditions and restriction subject of which exemption have been allowed
1.	Agricultural Implements manually operated or Animal driven, that is to say: Hand Hoe or Khurpa, Sickle, Spade, Baguri, Hand-wheel Hoe, Horticultural tools like budding, grafting knife/shear, Pruning shear or hook, hedge shear, sprinkler, rake, Sprayer, duster and sprayer-cum-duster, Soil Injector, Jandra, Wheelbarrow, Winnowing fan, Dibbler, Gandasa, Puddler, Fertilizer seed broadcaster, Maize sheller, Groundnut decorticator, Manure or seed screen, Flame gun, Seed grader, Hand driven chaff cutters and their parts, except bolts, nuts and springs, Tasla, Tangli, Yoke, Plough, Harrow and its following parts, such as – Harrow frame, Harrow spool, Harrow axle, Harrow scappers, Harrow draw bar, Harrow draw bar 'U', Harrow clamp, Harrow handle, Harrow clutch, Harrow pathala, Harrow disc; Cultivator or Triphali, Seed drill, fertilizer drill, seed-cum-fertilizer drill, Planter, Plank or float, Leveller or scoop, Ridger, Ditcher, Bund Former, Thrasher or Palla, Transplanter, Chaff cutters and their parts, except bolts, nuts and springs; Persian wheel and bucket chain or washer chain; Cart driven by animal and its parts, such as – Animal driven vehicle rims, Animal driven Vehicle axle, Draw bar, Hook; Reaper, Mower, Sugar Cane Crusher, Cane Juice Boiling pan and grating, Roller	When manually operated or animal driven
2.	Aids and Implements used by handicapped persons	-
3.	Animal Shoe Nails	
4.	Aquatic feed, Poultry feed and Animal /Cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake but Excluding other Oil Cakes and Rice Bran	-
5.	Atta, Maida, Suji and Besan	Exempted till 31.03.06
6.	Bangles: all types of, but excluding those made of Precious Metals	
7.	Bee Hives	
8.	Betel leaves	-
9.	Biri	
10.	Books, Periodicals and Journals including Maps, Charts and Globes	-
11.	Bread and Buns	
12.	Certified seeds, other than oil seeds	

13.	Chalk Stick	
14.	Charcoal	-
15.	Charkha, Ambar Charkha, handlooms and handloom fabrics and Gandhi Topi	-
16.	Coarse grains that is to say, - Jowar, Bajra, Maize and flours thereof, but excluding Paddy, Rice and Wheat	-
17.	Condoms and Contraceptives	-
18.	Cotton and silk yarn in hank and cone	-
19.	Cotton fabrics, man made fabrics and woolen fabrics, textiles subject to levy of Addl. Excise Duty, but not including Bed Sheets, Handkerchiefs, Napkins, Pillow Covers, Table cloths and other made-ups covered by HSN entry Nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06 and imported varieties of textiles	Textiles: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957.
20.	Curd, Lassi, butter milk and separated milk	-
21.	Earthen Pots	-
22.	Electrical Energy	-
23.	Firewood except casurina and eucalyptus timber	-
24.	Fishnet, Fishnet fabrics, fish seeds and prawn/shrimp seeds	-
25.	Fresh Ginger and Garlic	-
26.	Fresh Milk and Pasteurized Milk	-
27.	Fresh Plants, Saplings and Fresh Flowers	-
28.	Fresh Vegetables including green chilies & Fruits	-
29.	Goods sold through Public Distribution System but excluding Kerosene Oil	
30.	Hand made safety matches	
31.	Handicrafts	
32.	Hosiery Yarn	
33.	Human Blood and Blood Plasma	-
34.	Indigenous Handmade Musical Instruments	-
35.	Khadi Readymade garments, Bags and made-ups	
36.	Kites	
37.	Kumkum, Bindi, Alta and Sindur	-
38.	Lac / shell-lac	
39.	Leaf Plates & cups-pressed or stitched.	
40.	Meat, Fish, dry fish, Prawn, and other aquatic products Eggs and livestock and animal hair	When not cured or frozen;
41.	Misri and Batasa	
42.	National Flag	-
43.	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	
44.	Organic Manure, Compost manure, Fish manure and Poultry manure	-
45.	Papad	-
46.	Poha, murmuza & Lai	-
47.	Potato and Onion	Exemption till 31.03.06
48.	Rakhee	-
49.	Raw Wool	-
50.	Rice, Paddy, Wheat and Pulses	Exempted till 31.03.06
51.	Salt: Branded or otherwise	-
52.	Sattu	-
53.	Semen including Frozen Semen	-
54.	Silk Worm Laying, Cocoon and Raw Silk	-
55.	Slate and slate pencils	-
56.	Sugar manufactured or made in India and does not include imported sugar in all its forms	Sugar: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957.
57.	Takhti	-
58.	Tender green coconut	-
59.	Tobacco including un-manufactured tobacco and tobacco refuse, cigars, cheroots of tobacco, cigarettes, cigarillos of tobacco, and other Tobacco products, but excluding imported varieties of Tobacco	Tobacco: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957.
60.	Toddy, Neera and Arak	-
61.	Unbranded Broomstick	-
62.	Water -	Other than- i) Aerated, Mineral, Distilled, Medicinal, Ionic, Battery, de-mineralized water, and ii) Water sold in sealed container