

# MANIPUR



# GAZETTE

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GOVERNMENT OF MANIPUR  
SECRETARIAT : FINANCE DEPARTMENT  
(EXPENDITURE SECTION)

### NOTIFICATION

Imphal, the 9th December, 2014

No. 5/146/2011-FD(TAX)(a) : Whereas the State Government has felt the need for restructuring of Schedules appended to the Manipur Value Added Tax Act, 2004 as the items in the existing Act are categorised into only taxable and non-taxation items in Schedule-I and Schedule-II respectively and that there is no separate schedule for different categories of VAT rates and the items in the schedule are in random order with no elaboration. Attempt has been made to categorize the taxable items and to make more detailed and broad-based of items of IT products, Industrial input and packing material, capital goods including negative list.

Now, therefore, in exercise of powers conferred under Section 22 of the Manipur Value Added Tax Act, 2004, the State Government hereby makes restructuring and re-categorizing of the existing Schedule-I as Schedule-I(A), I(B), I(C), I(D), I(E), I(F) & I(G) placing all the taxable items under the above Sub-Schedules in alphabetical order with elaboration and Goods with 0% or Exempted VAT Rate are categorized in Schedule-II of the said Act as per Annexure.

This notification shall come into force from the date of publication in the official Gazette.

By orders & in the name of Governor,

BARUN MITRA,  
Principal Secretary (Finance),  
Government of Manipur.

**VAT RATE SCHEDULES APPENDED TO THE MANIPUR  
VALUE ADDED TAX (MVAT) ACT, 2004**

<b>SCHEDULE – I (A)</b> (See Section 12) <b>Goods with 1 % VAT Rate:</b>	
1.	Bullions
2.	Gold and silver & platinum ornaments
3.	Precious stones including Agate
<b>SCHEDULE – I (B)</b> <b>Goods with 5% VAT Rate:</b>	
1.	Agricultural implements not operated manually or not driven by animal
2.	All equipments for communications such as private branch exchange (PBX) & Elect. Private Automatic Branch Exch. (EPABX) etc.
3.	All intangible goods like copyright, patent, rep. license etc.
4.	All kind of bricks including fly ash brick, refractory bricks and asphaltic roofing earthen tiles and refractory monolithic.
5.	All metal castings
6.	All type of yarn other than cotton and silk yarn in hank and sewing thread & waste
7.	All utensils including pressure cookers/pans except utensils made of precious metals
8.	Animal shoe nails
9.	Appalam vadam and vathal
10.	Areca nut powder and betel nut
11.	Article made of rolled gold and imitation gold.
12.	Atukulu
13.	Bamboo
14.	Bearing
15.	Bed sheet, pillow cover & other made ups
16.	Beedi Leaves
17.	Beehive
18.	Belting
19.	<b>Betel leaves</b>
20.	Bicycles, tricycles, cycle rickshaws & parts, tyres & tubes thereof.
21.	Bio-fertilizers & Micro- nutrients also plant growth promoters & regulators, herbicides, rodenticides etc.
22.	Bio-mass briquettes
23.	Bitumen
24.	Bone meal
25.	Bucket made of iron & steel, aluminium, plastic or other materials. (except precious materials)
26.	Bukhari
27.	Candles
28.	Capital goods (as notified by State Govts.)
29.	Centrifugal & monobolic & submersible pump set for water handling & parts thereof
30.	Chemical fertilizers, pesticides, weedicides, insecticides and micronutrients
31.	Chikon products
32.	Clay including fine clay, fine china clay and ball clay
33.	Clay lamps
34.	Coal tar
35.	Coconut fibre
36.	Coconut in shell & separated kernel of coconut other than kopra
37.	Coffee beans & seeds, cocoa pod & beans Green tea leaf & chicory

38.	Coir & Coir products excluding coir mattresses
39.	Combs
40.	Computer stationery
41.	Cottage cheese
42.	Cotton & cotton waste
43.	Crucibles
44.	Cups and glasses of paper & plastics
45.	Declared Goods as specified in section 14 of the Central Sale Tax Act.
46.	Drugs & Medicines including vaccines, syringes & dressings, medicated ointment produced under drugs license, light liquid paraffin of IP grade.
47.	<b>Earth Moving construction machineries like Cranes/ Bull dozers/Dumpers/Road rollers, Tippers/ Excavators and parts and accessories thereof.</b>
48.	Edible oil excluding Coconut oil and oil cakes
49.	Electrodes
50.	Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla
51.	Exercise book, graph book & laboratory note book
52.	Feeding bottles & nipples
53.	Ferrous & non-ferrous metals & alloys, such as aluminium, copper, zinc & extrusions of those
54.	Fibres of all types and fibre waste
55.	Flour, Atta, Maida, Suji, besan, etc. ( w.e.f 1 <sup>st</sup> Apr 2006)
56.	Fly Ash
57.	Fried and roasted gram
58.	Gabba
59.	Gamosha
60.	Gur, jaggery & edible variety of rub gur. ( w.e.f 1 <sup>st</sup> Apr 2006)
61.	Hand pumps & spare parts
62.	Handmade soap
63.	Havan samagri including dhoop, agarbati, sambrani or lobhana
64.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower
65.	Honey
66.	Hose pipes & fittings thereof
67.	Hosiery goods
68.	Husk and bran of cereals
69.	Husk including groundnut husk
70.	I.T. products as listed in <b>Schedule-I(F)</b>
71.	Ice
72.	Incense sticks commonly known as agarbati, dhupkathi or dhupbati
73.	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)
74.	Industrial inputs and packing materials as listed in <b>Schedule-I(G)</b>
75.	Insulators
76.	Items sold through canteens of CSD & State Armed Units
77.	Kangri
78.	Kattha
79.	Kerosene lamp/latern, petromax, glass chimney
80.	Khandasari
81.	Khoya/khoa
82.	Kirpan
83.	Kites
84.	Knitting wool
85.	Kutto atta
86.	Leaf plates and cups
87.	Lignite
88.	Lime, Lime stone, clinker & dolomite.
89.	Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.

90.	Loi
91.	Mat sticks & reed obtainable from Cyperus Khathi, mutha or Cyperus Malaccensis
92.	Mekhla Chaddar
93.	Misri, batasha, as part of Prasad
94.	Moulded Plastic footwear, hawai chappals and straps thereof.
95.	Muddas made of sarkanda, phool bahari jhadoo
96.	Napa Slabs (Rough flooring stones) & Shahabad stones.
97.	Newars
98.	Non mechanized boats used by fisherman.
99.	Nuts, bolts, screws and fasteners.
100.	Oilseeds
101.	Ore and minerals
102.	Paddy, rice, wheat and pulses (w.e.f 1 <sup>st</sup> April, 2006)
103.	Panchamritam, namakatti, vibhuti
104.	Paper of all varieties, paper board and newsprint
105.	Pattu
106.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC etc. and fittings
107.	Plastic granules, plastic powder, master batches and scrap
108.	Poha, Murmura and lai.
109.	Porridge
110.	Prasdam by religious institutions
111.	Printed materials including diary, calendar etc.
112.	Printing ink excluding toner and cartridges.
113.	Processed meat, poultry & fish
114.	Processed or preserved vegetables & fruits etc including fruit jams, jelly, pickle, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise).
115.	Pulp of bamboo, wood and paper
116.	Quandakari
117.	Rail coaches, engines & wagon and part thereof
118.	Rakhi
119.	Rattan, reed
120.	Readymade garments
121.	Religious picture not use as calender
122.	Renewable energy devices & spare parts
123.	Rice bran
124.	River sand and grit.
125.	Sabai grass and rope
126.	Sacred thread, commonly known as yagnapobit
127.	Safety matches including handmade
128.	Sattu
129.	Sewing machine, its parts & accessories.
130.	Sewing thread
131.	Ship and other water vessels
132.	Silk fabrics excluding handloom silks unless covered by AED.
133.	Singhada
134.	Sirali, bageshi, barro, date leaves, basket handmade sooma & germa, made only of bamboo
135.	Skimmed milk powder and UHT milk
136.	Solvent oils other than organic solvent oil
137.	Spectacles, part & components thereof, contact lens & lens cleaner.
138.	Spices of all varieties and forms including cumin seed, aniseed, turmeric, dry chillies and Hing (Asafoetida)
139.	Sports goods, excluding apparels and footwear
140.	Stainless Steel sheets
141.	Starch and sago
142.	Sweetmeat

143	Takhti
144	Tamarind seed and powder.
145	Tapiocal
146	Tea
147	Textile made ups
148	Tools
149	Toys excluding electronic toy.
150	Tractors, threshers, harvesters & attachments & parts thereof
151	Transformers
152	Transmission towers
153	Umbrella, garden umbrella and parts thereof.
154	Unprocessed green leaves tea
155	Used cars
156	Vanaspati ( Hydrogenated Vegetable oil)
157	Vegetable oil including gingili oil & bran oil except coconut oil
158	Wet dates
159	Willow wicker
160	Wooden crates
161	Works contract which are in the nature of printing works
162	Writing ink.
163	Writing instruments, geometry boxes, colour boxes, crayons & pencil sharpeners.

**SCHEDULE-I (C)**  
**List of goods taxable @ 13.5%**

Sl. No.	Description
1.	Abrasives including grinding stones, abrasive sheets, wheels, sections, sandpaper, emery paper, emery cloth, emery powder, emery paste, water paper and the like
2.	Alcohol (ethyl & methyl), neutral spirit, denatured spirit and rectified spirit
3.	Adhesive of all kinds including gum, glue, adhesive solution, gum paste, lapping compound, liquid M-seal epoxy, shellac, vulcanizing solution and adhesive tapes, self-adhesive tapes, gum tapes, gummed tapes and others in other than those specified elsewhere in this Schedule or in any other Schedule.
4.	Advertisement hoarding
5.	Aero planes and other aircrafts including helicopters and all kinds of parachutes, dirigibles, all kinds of gliders, all types of flying machines, aircrafts launching gear, parts and accessories thereof
6.	(i) Air conditioning plants, air conditioners and other air conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments; (ii) Refrigeration plants, and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee, walk-in-coolers; (iii) Cold storage plants and equipments including refrigeration materials like polystyrene and polyurethane foam materials used in refrigerators and cold storage equipments; (iv) Water cooler cum heater units; (v) Parts and accessories of items (i) to (iv) above
7.	Air purifiers, cupboard fresheners and deodorizers, whether odourless or with odour
8.	Anti-bed sore made of PVC, rubber or other materials
9.	Apparatus for making coffee under pressure, commonly known as espresso
10.	Arms, ammunitions and explosive of all kinds including (i) rifles, revolvers, pistols and bayonets, truncheons and ammunition used there with (ii) Hand grenades; (iii) Air guns, air rifles and pellets used therewith, (iv) gelatin sticks, RDX, gun powder, detonators caps, igniters, electric detonators, fuses and other blasting powder and the like
11.	Articles and other goods of aluminum, brass, bronze, copper, cadmium, lead and zinc other than specified in any other Schedule.
12.	Articles made of horn, coconut shell and woods other than those specifically included in any other entry in this schedule.
13.	Articles, equipments for gymnastics and health fitness equipments.
14.	Asbestos sheets and products, cement products including products in combination with other materials not elsewhere mentioned in this Schedule.
15.	Baby and adult diapers.
16.	Bakery products including biscuits of all varieties, cakes, pastries, pizza-breads, other than those specified in any other Schedule.
17.	Baking powder, bread improver, cake gel, vinegar, wheat gluten and edible gelatin used for confectionery and ice creams.
18.	Batteries and parts thereof, dry cells, button cells, solar cells of all kinds, parts and accessories thereof including zinc calottes and carbon rods.
19.	Beds, pillows and quilts made of cotton or silk cotton.
20.	Binoculars, opera glasses, other optical telescope, astronomical instruments, microscopes, binocular microscope, magnifying glasses, diffraction apparatus and mounting including theodolite, survey instruments and optical lenses other than lenses for spectacles.
21.	Blasting gun powder and other mechanical explosives.
22.	Bleaching powder of all varieties and descriptions.
23.	Boards such as planner boards, graph boards, writing cum projecting boards, white mark ceramic steel dry wipe boards.

24.	Cables of all types, other than those specifically included in this Schedule or in any other Schedule.
25.	Cement including white cement and their substitutes and cement concrete mixture.
26.	Chemicals including Caustic Soda, Caustic Potash, Soda ash, bleaching powder, Sodium bi-carbonate, Sodium hydrosulphite, Sulphate of alumina, Sodium nitrate, Sodium acetate, Sodium Sulphate, acid Slurry, trisodium phosphate, Sodiumtripoly phosphate, Sodium Silicate, Sodium metasilicate, Carboxymethylcellulose, Sodium Sulphide, acetic acid, Sodium bi-Sulphite, oxalic acid, Sodium thio-Sulphate, Sodium Sulphate, Sodium alginate, benzene, citric acid, diethylene glycol, Sodiumnitrite, hydrogen peroxide, acetaldehyde, Pentaenythate, Sodium formate, chemical components and mixtures and all other chemicals not specified elsewhere in this Schedule or in any other Schedule.
27.	Chinaware, porcelain ware and stoneware articles.
28.	Cigar cases and cigarette cases, pipe holders, tobacco pipes, cigarette filter and hookah.
29.	Cinematographic equipments including video cameras, projectors, over-head projectors, enlargers, plates and cloth required for use here with, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides, paper, paper boards required for use therewith.
30.	Citronella oil.
31.	Clip boards, clutch pencil, black lead, date stamps, dusters, index file clips, pokers, office files of all kinds, paper cutter, black board, blackboard dusters.
32.	Coconut products (other than sweets and confectionery and those specifically included under any other item in this Schedule).
33.	Coffee powder including French coffee and coffee drink.
34.	Collapsible gates, rolling shutters whether operated manually, mechanically or electrically and their parts and grills made of iron and steels.
35.	Computer cleaning kit.
36.	Confectionery including toffee, chocolate and sweets of all kinds, ice-candy, ice-cake, ice-jelly, kulfi and frozen confectionery, frozen desert, chewing gum, bubble gum and the like.
37.	Cooked food including beverages other than liquor, served in, or supplied from any-(a) hotel, (b) restaurant, (c) refreshment room, (d) club or (e) eating house.
38.	Cooking gas other than those specified elsewhere.
39.	Cosmetics and toilet articles that is to say, - Talcum powder, prickly heat powder, similar medicated body powder, shampoo of all varieties and forms, hair and body cleaning powder of all kinds, sandal woodoil, ramachom oil, cinnamon oil, perfumes, scents, snow and cream, eau de cologne, solid colognes, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles (not including talcum powder), complexion rouge, bleaching agents, hair oil, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, eye liners, eye lashes and body deodorants.
40.	Cushion, mattress, pillows, seat cover and other articles made wholly or partly of artificial or synthetic resin or plastic foam or rubber foam.
41.	Deccan hemp products other than deccan hemp fibre.
42.	Detergents whether cake, liquid or powder, toilet soap, washing soap, laundry brighteners, abir, blue, stain busters, stain removers and all kinds of cleaning powder and liquids.
43.	Dextrose monohydrate or powder for food drink having dextrosemonohydrate as major ingredient.
44.	Diésel locomotive and parts and accessories thereof.
45.	Doors, windows, ventilators, partitions, stands, ladders, etc. made of any materials.
46.	Dry fruits, nuts and kernel such as almond, pistha, dry grapes, figs, apricots, walnut, cashew kernel other than those specified elsewhere in this Schedule.

47.	Duplicating machines , photo copying machines, reprographic copiers including roneo machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith.
48.	Electric motors, spare parts and accessories.
49.	Electrical domestic and commercial appliances including - food processors like mixer, grinder, ovens, frying pans, roti-maker, rice cooker, deep fat frier, curd maker, hot food cabinet, water heater including immersion heater, electric kettle, electric knife, cooking ranges, washing machine, dish washer, electric iron, electric hair drier, electric hair remover, shavers, electric time switches, mechanical timers, vacuum cleaner, water purifier, drier, coffee roasting appliances, floor polishers, massage apparatus, sharpeners, bending machines other than those specifically included under any other entry in this Schedule or in any other Schedule.
50.	Electrical goods of all kinds used in the generation, transmission, distribution or in the connection with the consumption of electricity, including inverters, voltage stabilizers, wires and cables, holders, plugs, sockets, switches, cappings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, penal boards, distribution boards, electrical relays, single phasing preventers, wooden plugs, lighting arresters, electrical earthenware and porcelain ware, circuit breakers, starters, chokes, power supply indicators, winding wires and strips, jointing materials, heating elements, general lighting system(GLS) lamps, bulbs, tubs, light fittings, chandeliers and their shades, fans, air circulators, protectors, stands, fixtures, fittings, battens, brackets, sound or visual signaling apparatus such as bells, sirens, indicator penal, burglar or fire alarms other than those specifically included under any other entry in this Schedule or in any other Schedule.
51.	Electronic goods (i) electronic systems, instruments, apparatus and appliance including television, audio & video cassette tape recorder, compact disc writer, audio & video cassettes, audio & video magnetic tapes, video cassette players, automatic teller machines, music systems, amplifier, graphic equalizer, synthesizer, tuner, tape deck, record player, record changer, compact disc player, speaker, sales register; (ii) components, spare parts and accessories thereof including cathode ray tube, electronic wires, sleeves, castings, capping, cables, switches, plugs, holders, jacks, connectors, chokes, starters, relays, fuses, head cleaners and lubricants of all kinds other than those specifically included in any other entry in this Schedule or in any other Schedule.
52.	Electronics toys.
53.	Electroplated nickel, Chromium silver or German silver goods.
54.	Empty gas cylinders.
55.	Fax machines and their parts and accessories.
56.	Fiberglass sheets and articles made of fiberglass other than those specifically included in this Schedule or in any other Schedule.
57.	Fire fighting equipments and devices.
58.	Fireworks including coloured matches.
59.	Floor and wall tiles of all varieties (i) Ceramic tiles, glazed floor, roofing and wall tiles; (ii) Cuddappah stone slabs; (iii) (a) Granite blocks (rough or raw); (b) Polished granite slabs, including tombstones, monument slab and head stone; (iv) Black stone, kota stone or any other natural stone, (v) Marbles, that is to say, -(a) Marble boulders or lumps, (b) Marble slabs (c) Marble chips (d) Marble dusts (e) Marble floor tiles and wall tiles (f) Other articles made of marbles(vi) Mosaic tiles, chips and powder
60.	Floor coverings, that is to say, (i) carpets, durries, druggets, kalins, galichas, carpetry and rugs whether tufted, piled or otherwise whether made from cotton, silk, synthetic or other fibres, whether machine made, handmade or made on handlooms but excluding jute carpets, coir carpets or matting, handmade or handloom made woven durries and jamakkalams; (ii) Laminated, impregnated or coated matting materials



	such as linoleum including PVC (vinyl) materials
61.	Foam rubber products, plastic form products, or other synthetic foam products of every description including; (i) sheets; (ii) cushions (iii) pillows and (iv) mattresses.
62.	Footwear of all kinds excluding moulded plastic footwear, hawaichappals and straps.
63.	Fruit oils like - (i) grape oil, orange oil, lemon oil, lime oil, carrot oil etc (ii) Leaves oil such as mint oil, curry leaf oil etc.
64.	Fur, skins with fur, and articles made of fur, skin and leather.
65.	Furnaces and boilers of all types including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel.
66.	Furniture made from any material whether sold in assembled or unassembled form and ready to assemble, and parts thereof. Explanation: - Slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item.
67.	Gas cylinders, gas stove, burners and other accessories thereof.
68.	Gases, liquefied or not, other than those specifically mentioned in this Schedule or in any other Schedule.
69.	Glass and glassware other than those specified elsewhere in this Schedule or in any other Schedule.
70.	Glycerin.
71.	Hair - (i) Human hair, (ii) Wigs.
72.	Helmets.
73.	Hollow polyester fibre
74.	Instant tea and instant coffee
75.	Insulated flexible air ducts made of PVC or other materials.
76.	Internal combustion engine, marine engine, diesel engine, oil engine, generators, their spare parts, other than those specifically mentioned in this Schedule.
77.	Ivory, rosewood and sandalwood articles.
78.	Jute-cum-polypropylene coverings.
79.	Key chains and key holders.
80.	Laboratory reagents, disinfectants.
81.	Laminated board of sheet of all varieties and description including expanded polystyrene of all kinds of mica, sunmica, formica, decolam, copper-clad board or sheet.
82.	Leather goods.
83.	Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam.
84.	Lighters of all kinds including spark lighters.
85.	Locks, padlocks and keys (all kinds).
86.	Low sulphur heavy stock (LSHS).
87.	Lubricants.
88.	Maize products that is to say - liquid glucose, dextrose, monohydrate, maltodextrine, glucose 'D', maize gluten, maize oil, hydrol corn steep liquor.
89.	Maize starch, maize gem.
90.	Measuring devices such as (i) vernier caliper, screw gauge, depth gauge, coating thickness gauge, dial indicator, outside micro meter, mitutoya cylinder gauge, precision thread rick guage, precision plygauge, colour comparator, water meters, gas meters, industrial thermometers, parts and accessories thereof; (ii) weighing machines of all kinds including platform scales, weigh bridges, counter scales, spring balances, weighing scales and balances, parts and accessorie of such machines and weights used therewith (iii) dipping measures, metric pouring measures, conical measures, cylindrical measures (iv) meter scales, measuring tapes, steel yards and survey chains.
91.	i) Machinery of all kinds (other than those specifically mentioned in this Schedule), worked by (i) electrically (ii) Nuclear power (iii) Hydro-dynamic and steam power (iv)

	Diesel or petrol (v) Furnace oil(vi)Kerosene (vii) Coal including coke and charcoal (viii) Any other form of fuel or power (including human or animal labour) (ix) Parts and accessories of machineries and tools used with the machineries mentioned in sub-items (i) and (iii) above.
92.	Menthol.
93.	Mercury.
94.	Metallic products other than those specified elsewhere in this Schedule or in any other Schedule.
95.	Micro cellular rubber.
96.	Milk products including condensed milk, ghee, panner, cheese including , butter, butter oil, ice creams, margarine, whether or not bottled, canned or packed.
97.	Modular kitchen unit and fittings and its accessories and parts including electric chimney and other related items.
98.	Mosquito repellents including electric or electronic mosquito repellents, gadgets and insect repellents, devices and parts and accessories thereof.
99.	Motor vehicle, chassis of motor vehicles, motorcycles, motor combinations, motor scooter, mopeds, motorettes, three wheelers, motor vessels, motor engine, trailers, motor bodies built on chassis of motor vehicles and bodies build on motor vessels, components, spare parts and accessories thereof.
100.	Motor coolant, solvent oil and transformer oil.
101.	Motor, operated electrically or otherwise, and pump operated with or without motor, including spare parts, components and accessories of such motor and pump.
102.	Musical instruments, electrical and electronic.
103.	Naphtha.
104.	Natural & synthetic essential oils not elsewhere specified in this Schedule or in any other Schedule.
105.	Non-alcoholic beverages and their powders, concentrates and tablets including (i) aerated, mineral, distilled, medicinal, water, ionic, battery soda, mineral, de-mineralized water, (ii) soft drinks, (iii) health drinks of all varieties, (iv) other non-alcoholic beverages; not falling under any other entry in this Schedule or in any other Schedule.
106.	Office machines, equipments and apparatuses including franking, address-printing, tabulating, cash registering, cheque writing, accounting, statistical, indexing, punching machines, stapler machines, card punching and paper shredding machines and apparatuses; paperpins, pen stands, pencil lead, permanent makers, refill leads, stamp racks, stapler pins, rulers of all kinds, gulli pins and pin studs.
107.	Optical goods, that is to say - sun glasses, goggles and frames including attachment, parts and accessories thereof.
108.	Packing cases and materials including cork sheets, gunny bags, HOPE / PP woven strips, HDP / PP Circular strips and woven fabrics Hessian cloth, Hessian based paper, polythene and Hessian based paper, high density polythene fabric based paper and bituminized water proof paper, jute twine, polythene and plastic bags including LDPE plastic bags for milk pouches. Tin containers, shocks, tea chests waste paper, wooden boxes, wooden shavings, wooden cable drums or other materials notified by Govt. in this behalf (Explanation:- planks panels, battens when assembled will form tea chest or packing cases will come under packing cases for the purpose of this entry.
109.	Paints, lacquers, polishes and enamels not otherwise specified in this Schedule, including powder paints, stiff paste paints and liquid paints;(ii) Colours (iii) Pigments, including water pigments and leather finishes; (iv) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints; (v) Varnishes, French polish, bituminous and coal tar blacks; (vi) Cellulose lacquers, nitrocellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms; (vii) Turpentine oil, bale-oil, white oil (viii) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, white oil and tungoil; (ix) Glaziers putty, grafting putty, resin cements, caulking compounds and other

	mastics, painters fillings, non-refractory surfacing preparations for facades, indoor walls, false ceiling or the like; (x) Primers of all kinds (xi) All other materials used in painting and varnishing such as paint brushes, paint removers and strainers of all kinds and the like.
110.	Pan masala, pan chutney, scented supari and the like.
111.	Paper envelopes whether printed or not, pulp moulded products such as eggs tray and other paper products, Pens of all kinds including.
112.	Paraffin wax - food grade standard.
113.	Perambulator including push chair for babies and spare parts, accessories and components thereof.
114.	Petrochemicals (other than industrial inputs).
115.	Petrol and diesel additives.
116.	Petroleum products other than specified in any other Schedule.
117.	Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses and film packs and plates, X-ray machine, scanners, medical imaging equipments, chemicals used in the photographic development and printing process, paper and cloth, photo albums, stamp, photo frames, photo mounts and other parts and accessories required for use therewith.
118.	Plaster of paris.
119.	Plastics sheets and articles made from all kinds and all forms of plastic including articles made of polythene, polyvinyl chloride, polypropylene, polystyrene and the like materials, but excluding those specified in any other Schedule.
120.	Playing cards of every description, Greetings cards, invitation card, and visitors cards (both blank and printed), humour card, picture card, picture posts cards.
121.	Plywood, veneer plywood, hard board, particle board, block board, insulation board, laminated board, batten board, hard or soft wall ceiling, floor boards, and similar boards of wood of all kinds, whether or not containing any material other than wood; (i) All other non-soft boards or insulating material made of any other material other than wood.
122.	Pollution control equipments, namely:- (i) Water pollution control equipments - Coarse screen / micro screen (stainless steel/ mild steel), Rotary screen / comminutor (stainless steel / detritor), Rackerarms, weirs, paddles, motor with reduction gear arrangements intended for clarifiers for liquid waste treatment, surface aerators/floating aerators and accessories, diffuses of all types for supply of air in liquid waste treatment, radial arms and accessories, for trackling filters, demineraliser for effluent treatment, synthetic packing media for trackling filters, packed bed columns / towers for effluent treatment, headers and laterals with accessories for trickling filters, digesters, gas meters and electrical heaters for digesters, gas holding tanks for digesters.
123.	(1) (A) Pollution control equipments, Instrumentation (B) B.Oc incubator (C) C.oc apparatus, Ion analyzer, (2) Air pollution control equipments- filters (fabric filters, bag filter, vaccum filter), Electrostatic precipitators, cyclones, wet scrubbers, partical analyzer (So <sub>2</sub> , CO, Nox, Sox, Hydro Carbons, Chlorine, Fluorine etc. ) personal samplers, detectors (for grass), high volume sampler, pressure gauges, timber, filter head assembly, pitet tube, sampling train (for ambient /stack air quality monitoring) smoke meter, mist eliminator.
124.	Power driven pumps for liquids and liquid elevators whether or not fitted with a measuring device excluding centrifugal pumps, monoblock pump sets, submersible pumps and parts and accessories which are actually adapted for use with pumps and valves.
125.	Power factors and shunt capacitors of all kinds.
126.	Pyrogenic metal powders.
127.	Rain coat, tarpaulin and products of waterproof cloth, rexin and PVC cloth.
128.	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts.

129.	Rough synthetic gem boules
130.	Rubber products, synthetic rubber products and products of mixture of rubber and synthetic rubber including tread rubber not elsewhere mentioned in this Schedule or in any other Schedule.
131.	Saccharine.
132.	Saffron.
133.	Sanitary towels, sanitary napkins, beltless napkins and tampous baby diaper, baby nappies, and disposable diapers.
134.	Scientific instruments and lab equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments and mechanical instruments.
135.	Shaving set, safety razor, razor blades, razor cartridge, shaving brush, shaving cream, shaving soap, after shave lotion.
136.	Shoe polish including shoe wax, cream and whitener.
137.	Silverware.
138.	Sound transmitting equipments including loudspeakers, Dictaphones, amplifiers and similar apparatus for recording and reproducing sound and spare parts and accessories thereof.
139.	Soya milk.
140.	Spirulina products and other supplemental diet products in the form of pills, powders, capsules, etc.
141.	Stainless steel products excluding utensils.
142.	Stainless steel sheets not falling under declared goods.
143.	Strong room or vault doors and ventilators, armoured or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffer, safe deposit lockers and locker cabinets.
144.	Studio backgrounds including lighting control reflectors, tri-reflector, modifiers, backgrounds, curtains backgrounds etc.
145.	Suit cases, briefcases, attaché cases, dispatch cases, trunks, purses, hand bags, vanity bags, vanity cases and vanity boxes.
146.	Synthetic gems.
147.	Tabulating, calculating machines, parts and accessories thereof.
148.	Tailoring materials, namely: needles, scissors, hooks, buttons, zips, buckles, measuring tape and stick, collars and collar bones, horn buttons, indent hooks and eyes, jean buttons, knitting pins, long stitch kits, MS coated button / stars, zip fasteners, zippers, cuff links, crochet hooks
149.	Tanning barks.
150.	Telecommunication apparatus and ribbons used therewith not falling under any other entry in this Schedule or in any other Schedule.
151.	Television sets and component parts and accessories thereof.
152.	Timber including Casurina and Eucalyptus timber. Explanation: Timber includes all kinds of wood, standing trees, logs, planks, rafters of any size or variety other than those coming under any specified entry in this Schedule or in any other Schedule.
153.	Tobacco and its Products not specified elsewhere in the Schedule.
154.	Tooth paste, tooth powder (whether medicated or not), tooth brush and other dentifrices, mouth washes and deodorants.
155.	Torch light and bulbs.
156.	Transport equipments other than those specifically mentioned in this Schedule.
157.	Typewriters, typewriter ribbon used therewith, whether or not in spools, correction fluids and spare parts.
158.	Tyres and tubes other than those for bicycles, tri-cycles, cycle rickshaws and wheel-chairs; flaps.
159.	Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice buckets or boxes, tins and receptacles to keep food or beverages or other articles hot

	or cold and components and accessories thereof.
160.	Vegetable, mineral and other preparations, tonics, food supplements, appetizers, dietical foods and all other preparations for human consumption in liquid, pill, powder forms, whether prepared according to pharmacopial standards or otherwise, other than those specified elsewhere in this Schedule.
161.	Vinegar.
162.	Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical-timers, time-records, auto print time punching clocks, time-registers, instrument panel clocks of all kinds including all such electronic devices, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps.
163.	Water filter of all varieties and descriptions.
164.	Water proofing, damp proofing and weather proofing compounds.
165.	Water supply and sanitary equipments and fittings of every description including storage tanks, sinks, wash basins, wash basin pedestals, taps, pipe-fittings, bath showers, bidets, water closet pans, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof.
166.	Wireless reception instruments and apparatus, transistor radio, radio, radiograms and transistors and components thereof including all electrical valves, accumulators, amplifiers and loud speakers which are used exclusively in such instruments and apparatus.
167.	Yeast-fresh, dried or compressed; yeast extract-paste of powder and yeast cell wall.
168.	Any other items which is not covered in any other Schedule.

**SCHEDULE - I(D)**  
**List of goods taxable @ 20.0%**

<i>Sl. No.</i>	<i>Description</i>
1.	Liquor.
2.	Lottery Tickets
3.	Motor spirit (including aviation turbine fuel, aviation spirit and aviation gasoline).
4.	Petrol.

**SCHEDULE - I(E)**  
**Negative list of items of capital goods for input tax credit.**

<i>Sl. No</i>	<i>Description</i>
1	Building material used in construction activity. (Tax credit will be available to contractors for their transactions)
2	Civil structure and immovable goods or properties.
3	Furniture, fixture including electrical fixtures and fittings.
4	Office equipment.
5	Vehicles of all types.

**SCHEDULE - I (F)**  
**List of goods taxable @ 5%**

**I.T Products.**

Sl. No.	Description
1.	Aerials, antennas and parts
2.	Cathode ray oscilloscopes, Spectrum analyzers, Signal analyzers.
3.	Computer systems and peripherals, Electronic diaries.
4.	D ATA/Graphic Display tubes, other than Picture tubes and parts.
5.	D C Micro motors, Stepper motors of 37.5 watts.
6.	Diodes, transistors & similar semi-conductor devices.
7.	Electrical resistors.
8.	Electrical apparatus for line telephony or line telegraphy.
9.	Electrical capacitors, fixed, variable and parts.
10.	Electronic calculators.
11.	Electronic Integrated Circuits and Micro-assemblies
12.	InformationTechnology software, Equipment and Accessories or any media.
13.	LCD Panels, LED panels and parts.
14.	Liquid Crystal devices, flat panel display devices and parts
15.	Microphones, multimedia speakers, headphones etc.
16.	Optical fibre and optical fibre bundles, cables.
17.	Optical fibre cables.
18.	Permanent magnets and articles
19.	Prepared unrecorded media for sound recording
20.	Printed Circuits
21.	Radio communication receivers, Radio Pagers: i) DVD (Digital Versatile Disc) & CD (Compact Disc).
22.	Signal Generators and parts
23.	Switches, Connectors, Relays for up to 5 amps
24.	Telephone answering machines, Cell phone
25.	Transmission apparatus other than apparatus for radio or T.V broadcasting
26.	Uninterrupted power supply
27.	Word processing machines, Electronic typewriters



**SCHEDULE - I(G)***List of goods taxable @ 5%*  
**Industrial Inputs & Packaging Materials.**

<i>Sl. No.</i>	<i>Description</i>
1.	Acetals and hemiacetals.
2.	Acrylic polymers.
3.	Activated carbon.
4.	Aerials, antennas and parts
5.	Aldehydes whether or not with other oxygen function.
6.	Aikali or alkaline earth metals
7.	Aluminium hydroxide
8.	Aluminium ores and concentrates
9.	Amine-function compounds.
10.	Amino-resins, polyphenylene oxide.
11.	Ammonia, anhydrous
12.	Anganese oxides.
13.	Animal including fish fats, oils, crude, refined or purified
14.	Animal or vegetable fats boiled, oxidised, dehydrated etc.
15.	Articles for conveyance or packing of goods of plastics.
16.	Artificial graphite.
17.	Benzole
18.	Bitumen
19.	Borates, peroxoborates
20.	Butadine
21.	Calcium carbides.
22.	Carbon (carbon blacks & other forms of carbon)
23.	Carbonates, peroxy carbonates.
24.	Carboxamide-function compounds including saccharin and its salts.
25.	Carboxamide-function compounds.
26.	Carboxylic acids.
27.	Carboys, bottles, jars, phials of glass.
28.	Cartons, Boxes.
29.	Casein, Caseinates.
30.	Cellulose and its chemical derivatives.
31.	Chemical elements doped.
32.	Chlorates and perchlorates, Bromates etc.
33.	Chlorides, chloride oxides
34.	Chromium ores and concentrates
35.	Chromium oxides and hydroxides.
36.	Cobalt ores and concentrates
37.	Cobalt oxides and hydroxides
38.	Colour cakes.
39.	Colouring matter of vegetable or animal origin.
40.	Compounded rubber, unvulcanised.
41.	Compounds, inorganic or organic of rare earth metals.
42.	Copper ores and concentrates

43.	Copper sulphate
44.	Creosole oils
45.	Cyanides, cyanide oxides.
46.	Cyclic alcohols
47.	Cyclic Hydrocarbons.
48.	D ATA/Graphic Display tubes, other than Picture tubes and parts
49.	Denatured ethyl alcohol of any strength
50.	Diazo- Azo- or azoxy-compounds.
51.	Di-Ethylene Glycol, Mono-Ethylene Glycol
52.	Diodes, transistors & similar semi-conductor devices
53.	Diphosphorouspenataoxide, phosphoric acid etc.
54.	Dithionites and sulphonylates.
55.	Electrical resistors
56.	Electrical capacitors, fixed, variable and parts
57.	Electronic calculators
58.	Enzymes, Prepared enzymes.
59.	Esters of other inorganic acids.
60.	Ethers, ether-alcohols, ether-phenols etc.
61.	Ethylene Diamine Tetra Acetic Acid.
62.	Ethylene Oxide
63.	Ethylene, Propylene.
64.	Expoxides, epoxyalcohols, epoxyethers.
65.	Finishing agents, fixing of dye-stuffs.
66.	Flexible plain films.
67.	Fluorides, fluorosilicates etc.
68.	Fluorine, chlorine, bromine and iodine.
69.	Fulminates, cyanates and thiocyanates.
70.	Glass frit and other glass.
71.	Glycerol, crude, glycerol waters and glycerol lyes
72.	Glycosides, natural or reproduced by synthesis and their salts.
73.	Granulated slag (slag sand) from mfg. of iron or steel
74.	Halides and halide oxides of non-metals
75.	Halogenated derivatives of Hydrocarbons.
76.	Halogenated, sulph-onated derivatives of products.
77.	Halogenated, sulphonated, nitrated derivatives of phenols alcohols.
78.	Heterocyclic compounds with nitrogen heteroatom (s) only.
79.	Heterocyclic compounds with oxygen heteroatom (s) only.
80.	Hydrazine & hydroxylamine and their inorganic salts.
81.	Hydrogen chloride
82.	Hydrogen, rare gases & other non-metals.
83.	Hydroxide and peroxide of magnesium.
84.	i) DVD (Digital Versatile Disc) & CD (Compact Disc).
85.	Industrial monocarboxylic fatty acids.
86.	Ion- ex changers based on polymers.
87.	Iron oxides and hydroxides
88.	Isotopes and compounds.
89.	Lead ores and concentrates
90.	Liquid glucose (non-medicinal), Dextrose syrup
91.	Manganese ores and concentrates

92	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp
93	Methanol
94	Mixed alkyl benzenes.
95	Molybdenum ores and concentrates
96	Naphthalene
97	Natural polymers.
98	Natural rubber, balata, gutta-percha.
99	Nickel ores and concentrates
100	Niobium, tantalum, vanadium or zirconium ores and concentrates
101	Nitric acid, sulphonitric acids
102	Nitrile-function compounds.
103	Nitrites, nitrates
104	Normal Paraffin
105	Nucleic acids and their salts.
106	Organic derivatives of hydrazine or of hydroxylamine.
107	Organo-sulphur compounds.
108	Other
109	Other ores and concentrates
110	Oxides of boron, boric acids
111	Oxygen - function amino-compounds.
112	Paper printed labels, paperboard printed labels.
113	Paper self-adhesive tape.
114	Partially oriented yam, polyester texturised yarn.
115	Petroleum resins.
116	Phenols
117	Phosphides, whether or not chemically defined.
118	Phosphinates, phosphonates etc.
119	Phosphoric ester and their salts.
120	Polyacetals.
121	Polyamides.
122	Polycarboxylic acids.
123	Polyester Staple Fibre & Polyester Staple Fibre Fill.
124	Polyester Staple Fibre waste.
125	Polymers of propylene.
126	Polythene chips
127	Potassium dichromate.
128	Precious metal ores and concentrates
129	Prepared rubber accelerators.
130	Prepared unrecorded media for sound recording
131	Printed Circuits
132	Printed driers.
133	Printing ink whether concentrated or solid.
134	PVC
135	Quaternary ammonium salts and hydroxides.
136	Radio communication receivers, Radio Pagers
137	Radioactive chemical elements.
138	Reaction initiators, reaction accelerators.
139	Reclaimed rubber.
140	Reducers and blanket wash/roller wash.

141.	Residual dyes
142.	Retarders.
143.	Rosin and resin acids and derivatives.
144.	Sacks and bags, of a kind used for packing of goods.
145.	Saturated acyclic monocarboxylic acids.
146.	Self-adhesive plates, sheets, film, strip of plastics.
147.	Silicons.
148.	Sodium dischromate.
149.	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash)
150.	Stoppers, caps and lids.
151.	Sulphides of non-metals
152.	Sulphides, Poly sulphides.
153.	Sulphites, thiosulphates
154.	Sulphonamides.
155.	Sulphonated, nitrated ornitrosated derivatives of hydrocarbons.
156.	Sulphur, sublimed or precipitated, colloidal sulphur
157.	Sulphuric acid and anhydrides
158.	Switches, Connectors, Relays for up to 5 amps
159.	Synthetic organic colouring matter.
160.	Synthetic organic tanning substances.
161.	Synthetic rubber and factice derived from oils.
162.	Tanning extracts of vegetable origin.
163.	Telephone answering machines, Cell phone
164.	Tin ores and concentrates
165.	Titanium ores and concentrates
166.	Titanium oxides.
167.	Toluole
168.	Transmission apparatus other than apparatus for radio or T.V broadcasting
169.	Tungsten ores and concentrates
170.	Unsaturated acyclic monocarboxylic acids.
171.	Uranium or thorium ores and concentrates
172.	Vegetable alkaloids, natural or reproduced by synthesis and their salts
173.	Vegetable waxes, bees wax etc.
174.	Wood tar, wood tar oils.
175.	Word processing machines, Electronic typewriters
176.	Xylole
177.	Zinc ores and concentrates

**SCHEDULE II**  
**Goods with Exempted VAT Rate**  
**(See Section 13)**

1.	Agricultural implements manually operated & driven by animals
2.	Aids and implements used by handicapped persons
3.	All bangles except those made from precious metals
4.	All other seeds other than oilseeds
5.	Aquatic feed , poultry feed and cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake.
6.	Atta, moida, suji and besan (upto 31 <sup>st</sup> March 2006)
7.	Bamboo matting(LG)
8.	Books, periodicals and journals including Braille books ,maps, chart & globe.
9.	Bread (branded and unbranded).
10.	Cart driven by animals(LG)
11.	Chalk stick(LG)
12.	Charcoal
13.	Coarse grains
14.	Condoms and contraceptives
15.	Cotton & silk yarn in hank
16.	Curd, lussi and butter milk & separated milk
17.	Earthen pot
18.	Electrical energy
19.	Firewood except Casurina & Eucalyptus timber
20.	Fishnet & Fishnet fabrics & fish seeds, prawns/ shrimp seeds
21.	Food grains including paddy, rice, wheat & pulses ( upto 31 <sup>st</sup> March, 2006)
22.	Fresh flowers, fresh plants and saplings
23.	Fresh milk and pasteurized milk.
24.	Fresh vegetables and fruits
25.	Garlic and ginger
26.	Goods taken under customs bond for re-export after manufacturing or otherwise
27.	Gur and jaggery (upto 31 <sup>st</sup> March 2006)
28.	Handicrafts(LG)
29.	Handlooms , Charkha , Amber Charkha, Handloom fabrics and Gandhi Topi
30.	Human Blood including blood components
31.	Idols made of clay(LG)
32.	Indigenous handmade musical instruments
33.	Items covered by PDS
34.	Kerosene oil
35.	Khadi garments/ goods & made-ups to be notified by states
36.	Kumkum, Bindi, Altar and Sindur
37.	Leaf plates and cups-pressed or stitched (LG)
38.	Mat locally known as madur, made wholly or principally of cypercus corymbosus known as gola mathi, madurkathi or cyperus(LG)
39.	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair.
40.	National Flag
41.	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note & cheques
42.	Organic manure
43.	Pappad
44.	Plantain leaves(LG)
45.	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi (LG)
46.	Raw wool including animal hair

47.	Salt (branded and otherwise)
48.	Semen including frozen semen
49.	Silk worm laying, cocoon and Raw silk
50.	Slate and slate pencils
51.	Sugar (AED)
52.	Tender green coconut
53.	Textiles ( AED)
54.	Toddy, Neera and Arak
55.	Tuibuk, locally made bidis and hidak of Hidakphu (Kookah)
56.	Unbranded broomsticks(LG)
57.	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container.