

SCHEDULE III - 9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1 ¹ [±.	04029110; 04029920	Condensed milk] <i>Footnote for Sl. No. 1</i> <i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
2.	1107	Malt, whether or not roasted
3.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products ¹ [other than tamarind kernel powder]. <i>Footnote for Sl. No. 3</i> <i>1. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018</i>
4.	14049010	Bidi wrapper leaves (tendu)
5.	14049050	Indian katha
6.	151710	All goods i.e. Margarine, Linoxyn
7.	15200000	Glycerol, crude; glycerol waters and glycerol lyes
8.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
9.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
1 ¹ [±0.	170191; 170199	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes] <i>Footnote for Sl. No. 10</i> <i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
11.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring

		or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]
12.	1704	<p>¹[Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, ²[groundnut sweets, gajak and sugar boiled confectionery]</p> <p><i>Footnote for Sl. No. 12</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura, batasha]"</p> <p>2. Subs. by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 for "groundnut sweets and gajak"</p>
¹ [12A	1804	<p>Cocoa butter, fat and oil]</p> <p><i>Footnote for Sl. No. 12A</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
¹ [12B	1805	<p>Cocoa powder, not containing added sugar or sweetening matter]</p> <p><i>Footnote for Sl. No. 12B</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
¹ [12C	1806	<p>Chocolates and other food preparations containing cocoa]</p> <p><i>Footnote for Sl. No. 12C</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
13.	¹ [1901 [other than 19012000]	<p>Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not</p>

		<p>containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares ²[of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled]]]</p> <p><i>Footnote for Sl. No. 13</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</p> <table border="1" data-bbox="533 701 1497 851"> <tr> <td data-bbox="533 701 616 851">1901</td> <td data-bbox="616 701 1497 851">Preparations suitable for infants or young children, put up for retail sale"</td> </tr> </table> <p>2. Subs. by Noti. No. 17/2023-Central Tax (Rate) dated 19.10.2023 w.e.f. 20.10.2023 for "of heading 1905"</p>	1901	Preparations suitable for infants or young children, put up for retail sale"
1901	Preparations suitable for infants or young children, put up for retail sale"			
<p>¹[14.</p>	<p>1902</p>	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couseous, whether or not prepared]</p> <p><i>Footnote for Sl. No. 14</i></p> <p>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>		
<p>15.</p>	<p>1904 [other than 19041020]</p>	<p>All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than 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]</p>		
<p>16.</p>	<p>¹[1905</p>	<p>Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products [other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, ²[toasted bread and similar toasted products, ⁴[un-fried or un-cooked snack pellets, by whatever name called, manufactured</p>		

through process of extrusion, extruded or expanded products, savoury or salted]]]]

Footnote for Sl. No. 16

1. Subs. by Noti. No. [41/2017](#)-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "

1905 [other than 1905 32 11, 1905 90 40]	All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [3] [other than pizza bread, khakhra, plain chapatti or roti], Waffles and wafers coated with chocolate or containing chocolate, papad, bread]"
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2. Subs. by Noti. No. [09/2023](#)-Central Tax (Rate) dated 26.07.2023 w.e.f. 27.07.2023 for "toasted bread and similar toasted products"

3. Subs. by Noti. No. [34/2017](#)-Central Tax (Rate) dated 13.10.2017 for "other than pizza bread"

4. Subs. by Noti. No. [05/2024](#)-Central Tax (Rate) dated 08.10.2024 w.e.f 10.10.2024 for "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion"

¹[16A

210111,
21011200

Extracts, essences and concentrates of coffee, and preparations with a **basis** of these extracts, essences or concentrates or with a **basis** of coffee]

Footnote for Sl. No. 16A

1. Inserted by Noti. No. [41/2017](#)-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017

17.

210120

All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a **basis** of these extracts, essences or concentrates or with a **basis** of tea or mate

¹[18.

21039010

Curry paste]

Footnote for Sl. No. 18

1. Omitted by Noti. No. [41/2017](#)-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017

¹[19.

21039030

Mayonnaise and salad dressings]

		<p><i>Footnote for Sl. No. 19</i></p> <p>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
1[20.	21039040	<p>Mixed condiments and mixed seasoning]</p> <p><i>Footnote for Sl. No. 20</i></p> <p>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
21.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
22.	21050000	Ice cream and other edible ice, whether or not containing cocoa
23.	2106	<p>¹[Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]]</p> <p><i>Footnote for Sl. No. 23</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, ²[Diabetic foods, Custard powder; [other than batters including idli/dosa batter, Namkeens], bhujia, mixture, chabena and similar edible ³[preparations in ready for consumption form, khakhra]]"</p> <p>2. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017, for "Diabetic foods; [other than Namkeens]"</p> <p>3. Subs. by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017 for "preparations in ready for consumption form"</p>
24.	2201	<p>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured ¹[[other than Drinking water packed in 20 litres bottles]].</p> <p><i>Footnote for Sl. No. 24</i></p> <p>1. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018</p>

<p>¹[24A</p>	<p>22029100, 22029990</p>	<p>Other non-alcoholic beverages [other than tender coconut water ²[and caffeinated beverages]]]</p> <p><i>Footnote for Sl. No. 24A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Inserted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i></p>			
<p>25.</p>	<p>2207</p>	<p>¹[Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]]</p> <p><i>Footnote for Sl. No. 25</i></p> <p>1. <i>Subs. by Noti. No. 12/2022-Central Tax (Rate) dated 30.12.2022 w.e.f. 01.01.2023 for "Ethyl alcohol and other spirits, denatured, of any strength ²[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]"</i></p> <p>2. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p>			
<p>¹[25A.</p>	<p>22071012</p>	<p>Spirits for industrial use]</p> <p><i>Footnote for Sl. No. 25A</i></p> <p>1. <i>Inserted by Noti. No. 17/2023-Central Tax (Rate) dated 19.10.2023 w.e.f. 20.10.2023</i></p>			
<p>26.</p>	<p>2209</p>	<p>Vinegar and substitutes for vinegar obtained from acetic acid</p>			
<p>¹[26A</p>	<p>24041200</p>	<p>Products containing nicotine and intended for inhalation without combustion]</p> <p><i>Footnote for Sl. No. 26A</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</i></p> <table border="1" data-bbox="533 1960 1501 2056"> <tr> <td data-bbox="533 1960 635 2056"> <p>²[26A</p> </td> <td data-bbox="635 1960 943 2056"> <p>2515 12 20, 2515 12 90</p> </td> <td data-bbox="943 1960 1501 2056"> <p><i>Marble and travertine, other than blocks]"</i></p> </td> </tr> </table>	<p>²[26A</p>	<p>2515 12 20, 2515 12 90</p>	<p><i>Marble and travertine, other than blocks]"</i></p>
<p>²[26A</p>	<p>2515 12 20, 2515 12 90</p>	<p><i>Marble and travertine, other than blocks]"</i></p>			

		<p>2. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>			
1[26B	24049100, 24049200, 24049900	<p>Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation]</p> <p><i>Footnote for Sl. No. 26B</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</i></p> <table border="1"> <tr> <td>2[26B</td> <td>2516 12 00</td> <td><i>Granite, other than blocks]"</i></td> </tr> </table> <p>2. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>	2[26B	2516 12 00	<i>Granite, other than blocks]"</i>
2[26B	2516 12 00	<i>Granite, other than blocks]"</i>			
1[26C	25151220, 25151290	<p>Marble and travertine, other than blocks]</p> <p><i>Footnote for Sl. No. 26C</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</i></p> <table border="1"> <tr> <td>2[26C</td> <td>2601</td> <td><i>Iron ores and concentrates, including roasted iron pyrites.]"</i></td> </tr> </table> <p>2. <i>Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>	2[26C	2601	<i>Iron ores and concentrates, including roasted iron pyrites.]"</i>
2[26C	2601	<i>Iron ores and concentrates, including roasted iron pyrites.]"</i>			
1[26D	25161200	<p>Granite, other than blocks]</p> <p><i>Footnote for Sl. No. 26D</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</i></p> <table border="1"> <tr> <td>2[26D</td> <td>2602</td> <td><i>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.]"</i></td> </tr> </table> <p>2. <i>Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>	2[26D	2602	<i>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.]"</i>
2[26D	2602	<i>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.]"</i>			
1[26E	2601	<p>Iron ores and concentrates, including roasted iron pyrites]</p>			

		<p><i>Footnote for Sl. No. 26E</i></p> <p>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</p> <table border="1" data-bbox="533 288 1497 383"> <tr> <td>²[26E</td> <td>2603</td> <td>Copper ores and concentrates.]"</td> </tr> </table> <p>2. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</p>	² [26E	2603	Copper ores and concentrates.]"
² [26E	2603	Copper ores and concentrates.]"			
¹ [26F	2602	<p>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.]</p> <p><i>Footnote for Sl. No. 26F</i></p> <p>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</p> <table border="1" data-bbox="533 960 1497 1055"> <tr> <td>²[26F</td> <td>2604</td> <td>Nickel ores and concentrates.]"</td> </tr> </table> <p>2. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</p>	² [26F	2604	Nickel ores and concentrates.]"
² [26F	2604	Nickel ores and concentrates.]"			
¹ [26G	2603	<p>Copper ores and concentrates]</p> <p><i>Footnote for Sl. No. 26G</i></p> <p>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</p> <table border="1" data-bbox="533 1503 1497 1597"> <tr> <td>²[26G</td> <td>2605</td> <td>Cobalt ores and concentrates.]"</td> </tr> </table> <p>2. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</p>	² [26G	2605	Cobalt ores and concentrates.]"
² [26G	2605	Cobalt ores and concentrates.]"			
¹ [26H	2604	<p>Nickel ores and concentrates]</p> <p><i>Footnote for Sl. No. 26H</i></p> <p>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</p> <table border="1" data-bbox="533 2045 1497 2139"> <tr> <td>²[26H</td> <td>2606</td> <td>Aluminium ores and concentrates.]"</td> </tr> </table>	² [26H	2606	Aluminium ores and concentrates.]"
² [26H	2606	Aluminium ores and concentrates.]"			

		2. <i>Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>			
¹ [26-I	2605	<p>Cobalt ores and concentrates]</p> <p><i>Footnote for Sl. No. 26-I</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</i></p> <table border="1"> <tr> <td>²[26-I</td> <td>2607</td> <td><i>Lead ores and concentrates.]"</i></td> </tr> </table> <p>2. <i>Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>	² [26-I	2607	<i>Lead ores and concentrates.]"</i>
² [26-I	2607	<i>Lead ores and concentrates.]"</i>			
¹ [26J	2606	<p>Aluminium ores and concentrates]</p> <p><i>Footnote for Sl. No. 26J</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</i></p> <table border="1"> <tr> <td>²[26J</td> <td>2608</td> <td><i>Zinc ores and concentrates.]"</i></td> </tr> </table> <p>2. <i>Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>	² [26J	2608	<i>Zinc ores and concentrates.]"</i>
² [26J	2608	<i>Zinc ores and concentrates.]"</i>			
¹ [26K	2607	<p>Lead ores and concentrates]</p> <p><i>Footnote for Sl. No. 26K</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</i></p> <table border="1"> <tr> <td>²[26K</td> <td>2609</td> <td><i>Tin ores and concentrates.]"</i></td> </tr> </table> <p>2. <i>Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>	² [26K	2609	<i>Tin ores and concentrates.]"</i>
² [26K	2609	<i>Tin ores and concentrates.]"</i>			
¹ [26L	2608	<p>Zinc ores and concentrates]</p> <p><i>Footnote for Sl. No. 26L</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</i></p>			

		<table border="1"> <tr> <td>²[26L</td> <td>2610</td> <td>Chromium ores and concentrates.]"</td> </tr> </table> <p>2. <i>Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>	² [26L	2610	Chromium ores and concentrates.]"
² [26L	2610	Chromium ores and concentrates.]"			
¹ [26M	2609	<p>Tin ores and concentrates.]</p> <p><i>Footnote for Sl. No. 26M</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022</i></p>			
¹ [26N	2610	<p>Chromium ores and concentrates]</p> <p><i>Footnote for Sl. No. 26N</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022</i></p>			
¹ [27.	25030010	<p>Sulphur recovered as by-product in refining of crude oil]</p> <p><i>Footnote for Sl. No. 27</i></p> <p>1. <i>Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>			
28.	2619	<p>¹[Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag]</p> <p><i>Footnote for Sl. No. 28</i></p> <p>1. <i>Subs. by Noti. No. 09/2023-Central Tax (Rate) dated 26.07.2023 w.e.f. 27.07.2023 for "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel"</i></p>			
29.	2620	<p>Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds</p>			
30.	2621	<p>¹[Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]]</p> <p><i>Footnote for Sl. No. 30</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste"</i></p>			
¹ [30A	2706	<p>²[Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including</p>			

		<p>reconstituted tars]]</p> <p><i>Footnote for Sl. No. 30A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars"</i></p>
31.	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene
32.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
33.	2710	<p>1 [Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]]</p> <p><i>Footnote for Sl. No. 33</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than petrol, Diesel and ATF, not in GST]"</i></p>
34.	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited,

		Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]
35.	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
36.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
37.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
38.	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
39.	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods ¹ [including Fertilizer grade Phosphoric acid]]. <i>Footnote for Sl. No. 39</i> <i>1. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018</i>
40.	29	All organic chemicals other than giberellic acid
¹ [41.	30	Nicotine polacrilex gum] <i>Footnote for Sl. No. 41</i> <i>1. Omitted by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022</i>
42.	3102	Mineral or chemical fertilisers, nitrogenous, ¹ [other than those] which are clearly not to be used as fertilizers <i>Footnote for Sl. No. 42</i> <i>1. Omitted by Corrigendum dated 30.06.2017</i>
43.	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers
44.	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers

45.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers
46.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)
47.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)
48.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
49.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
50.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
51.	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined
52.	3207	¹ [Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes] <i>Footnote for Sl. No. 52</i>

		<p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry"</i></p>
¹ [52A.	3208	<p>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter]</p> <p><i>Footnote for Sl. No. 52A</i></p> <p>1. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p>
¹ [52B.	3209	<p>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium]</p> <p><i>Footnote for Sl. No. 52B</i></p> <p>1. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p>
¹ [52C.	3210	<p>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather]</p> <p><i>Footnote for Sl. No. 52C</i></p> <p>1. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p>
53.	32110000	Prepared driers
54.	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
¹ [54A.	3213	<p>²[Artists?, students? or signboard painters? colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings]</p>

		<p><i>Footnote for Sl. No. 54A</i></p> <ol style="list-style-type: none"> 1. <i>Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i> 2. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Poster colour"</i>
¹ [54B.	3214	<p>Glaziers? putty, grafting putty, resin cements, caulking compounds and other mastics; painters? fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like]</p> <p><i>Footnote for Sl. No. 54B</i></p> <ol style="list-style-type: none"> 1. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i>
¹ [54C	3215	<p>All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink]</p> <p><i>Footnote for Sl. No. 54C</i></p> <ol style="list-style-type: none"> 1. <i>Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
¹ [55.	3215	<p>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid² [(other than Fountain pen ink and Ball pen ink)]</p> <p><i>Footnote for Sl. No. 55</i></p> <ol style="list-style-type: none"> 1. <i>Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i> 2. <i>Subs. by Corrigendum dated 27.07.2017 for "(Fountain pen ink and Ball pen ink)"</i>
56.	3301	<p>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases</p>

57.	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]		
¹ [57A]	3303	<p>Perfumes and toilet waters]</p> <p><i>Footnote for Sl. No. 57A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>		
58.	¹ [3304	<p>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]]</p> <p><i>Footnote for Sl. No. 58</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</i></p> <table border="1" data-bbox="533 1357 1497 1444"> <tr> <td data-bbox="533 1357 699 1444">3304 20 00</td> <td data-bbox="699 1357 1497 1444"><i>Kajal pencil sticks"</i></td> </tr> </table>	3304 20 00	<i>Kajal pencil sticks"</i>
3304 20 00	<i>Kajal pencil sticks"</i>			
59.	¹ [3305	<p>²[Preparations for use on the hair [except Mehendi pate in Cones]]]</p> <p><i>Footnote for Sl. No. 59</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</i></p> <table border="1" data-bbox="533 1783 1497 1870"> <tr> <td data-bbox="533 1783 831 1870">3305 9011, 3305 90 19</td> <td data-bbox="831 1783 1497 1870"><i>Hair oil"</i></td> </tr> </table> <p>2. <i>Subs. by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 for "Preparations for use on the hair"</i></p>	3305 9011, 3305 90 19	<i>Hair oil"</i>
3305 9011, 3305 90 19	<i>Hair oil"</i>			
60.	¹ [3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental		

		<p>floss), in individual retail packages [other than tooth powder]]</p> <p><i>Footnote for Sl. No. 60</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</p> <table border="1" data-bbox="533 383 1497 472"> <tr> <td data-bbox="533 383 727 472">3306 10 20</td> <td data-bbox="727 383 1497 472"><i>Dentifrices - Toothpaste"</i></td> </tr> </table>	3306 10 20	<i>Dentifrices - Toothpaste"</i>
3306 10 20	<i>Dentifrices - Toothpaste"</i>			
<p>¹[60A</p>	<p>3307</p>	<p>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoop batti, dhoop, sambhrani]]</p> <p><i>Footnote for Sl. No. 60A</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>		
<p>61.</p>	<p>¹[3401</p>	<p>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent]</p> <p><i>Footnote for Sl. No. 61</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</p> <table border="1" data-bbox="533 1691 1497 1899"> <tr> <td data-bbox="533 1691 711 1899">3401 [except 340130]</td> <td data-bbox="711 1691 1497 1899"><i>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap"</i></td> </tr> </table>	3401 [except 340130]	<i>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap"</i>
3401 [except 340130]	<i>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap"</i>			
<p>¹[61A</p>	<p>3402</p>	<p>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing</p>		

		<p>soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]]</p> <p><i>Footnote for Sl. No. 61A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [61B]	3403	<p>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals]</p> <p><i>Footnote for Sl. No. 61B</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
62.	3404	Artificial waxes and prepared waxes
¹ [62A]	3405	<p>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404]</p> <p><i>Footnote for Sl. No. 62A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
63.	3407	<p>¹[Modelling pastes, including those put up for children`s amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)]</p> <p><i>Footnote for Sl. No. 63</i></p>

		1. <i>Subs. by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017 for "Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)"</i>
64.	3501	Casein, caseinates and other casein derivatives; casein glues
65.	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
66.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
67.	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein
68.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
69.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
70.	3507	Enzymes, prepared enzymes
71.	3601	Propellant powders
¹ [71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives] <i>Footnote for Sl. No. 71A</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
72.	3603	¹ [Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators] <i>Footnote for Sl. No. 72</i>

		<p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators"</i></p>
1[72A	3604	<p>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles]</p> <p><i>Footnote for Sl. No. 72A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
1[73:	3605	<p>Matches (other than handmade safety matches [3605 00 10])]</p> <p><i>Footnote for Sl. No. 73</i></p> <p>1. <i>Omitted by Noti. No. 03/2020-Central Tax (Rate) dated 25.03.2020 w.e.f. 01.04.2020</i></p>
1[73A	3606	<p>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters]</p> <p><i>Footnote for Sl. No. 73A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
74.	3701	<p>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)</p>
75.	3702	<p>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed</p>
76.	3703	<p>Photographic paper, paperboard and textiles, sensitised, unexposed</p>
77.	3704	<p>Photographic plates, film, paper, paperboard and textiles, exposed but not developed</p>

78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films
79.	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use
80.	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
81.	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
82.	38030000	Tall oil, whether or not refined
83.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates
84.	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent
85.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
86.	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
87.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products ¹ [other than bio-pesticides mentioned against]
		<i>Footnote for Sl. No. 87</i> 1. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018
88.	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings

		and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
89.	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods
¹ [89A	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils] <i>Footnote for Sl. No. 89A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
90.	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber
¹ [90A	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades] <i>Footnote for Sl. No. 90A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [90B	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers] <i>Footnote for Sl. No. 90B</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
91.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included

92.	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801
93.	3817	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 2707 or 2902
94.	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]
¹ [94A	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals] <i>Footnote for Sl. No. 94A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [94B	3820	Anti-freezing preparations and prepared de-icing fluids] <i>Footnote for Sl. No. 94B</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
95.	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells
96.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols
97.	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
98.	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]
¹ [98A.	3827	Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included.]

		<p><i>Footnote for Sl. No. 98A</i></p> <p>1. <i>Inserted by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022</i></p>
1 [99.	3826	<p>Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals]</p> <p><i>Footnote for Sl. No. 99</i></p> <p>1. <i>Omitted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018</i></p>
100.	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms
101.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms
1 [101A	3915	<p>Waste, Parings and Scrap, of Plastics.]</p> <p><i>Footnote for Sl. No. 101A</i></p> <p>1. <i>Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>
1 [102.	3915	<p>Waste, parings and scrap, of plastics]</p> <p><i>Footnote for Sl. No. 102</i></p> <p>1. <i>Omitted by No. 34/2017-Central Tax (Rate) dated 13.10.2017</i></p>
103.	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics
104.	3917	Tubes, pipes and hoses, and fittings therefor, of plastics

¹ [104A]	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics] <i>Footnote for Sl. No. 104A</i> <i>I. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
105.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
106.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
107.	3921	Other plates, sheets, film, foil and strip, of plastics
¹ [107A]	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics] <i>Footnote for Sl. No. 107A</i> <i>I. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
108.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics ¹ [(except the items covered in Sl.No.80AA in Schedule II)] <i>Footnote for Sl. No. 108</i> <i>I. Inserted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019 [Sl. No. 80AA of Schedule II Omitted by 27/2019-Central Tax (Rate) dated 30.12.2019 w.e.f. 01.01.2020 but not omitted from this entry]</i>
109.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
110.	3925	Builder's wares of plastics, not elsewhere specified
111.	3926	¹ [Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]] <i>Footnote for Sl. No. 111</i>

		<p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "PVC Belt Conveyor, ²[Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats]"</p> <p>2. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "Plastic Tarpaulin"</p>
112.	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)
113.	4003	Reclaimed rubber in primary forms or in plates, sheets or strip
114.	4004	<p>¹[Powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)]</p> <p><i>Footnote for Sl. No. 114</i></p> <p>1. Subs. by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017 for "Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom"</p>
115.	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
116.	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
117.	4007	Vulcanised rubber thread and cord, other than latex rubber thread
118.	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
119.	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
120.	4010	Conveyor or transmission belts or belting, of vulcanised rubber
121.	4011	Rear Tractor tyres and rear tractor tyre tubes
¹ [121A	4012	<p>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber]</p> <p><i>Footnote for Sl. No. 121A</i></p>

		1. <i>Inserted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i>		
¹ ² [121B]	4013	<p>Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]]</p> <p><i>Footnote for Sl. No. 121B</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>S.No.121A shall be re-numbered as S.No.121B by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i></p>		
122.	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]		
123.	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]		
¹ [123A]	² [4016]	<p>Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]</p> <p><i>Footnote for Sl. No. 123A</i></p> <p>1. <i>Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i></p> <p>2. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</i></p> <table border="1" data-bbox="533 1682 1501 1767"> <tr> <td style="text-align: center;">4016</td> <td style="text-align: center;"><i>Rice rubber rolls for paddy de-husking machine"</i></td> </tr> </table>	4016	<i>Rice rubber rolls for paddy de-husking machine"</i>
4016	<i>Rice rubber rolls for paddy de-husking machine"</i>			
¹ [123B]	4017	<p>Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber]</p> <p><i>Footnote for Sl. No. 123B</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>		

1[123C	4201	<p>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material]</p> <p><i>Footnote for Sl. No. 123C</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
124.	4202	<p>1[Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]]</p> <p><i>Footnote for Sl. No. 124</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "School satchels and bags other than of leather or composition leather"</i></p>
1[124A	4203	<p>Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]</p> <p><i>Footnote for Sl. No. 124A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
1[124B	4205	<p>Other articles of leather or of composition leather]</p> <p><i>Footnote for Sl. No. 124B</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>

1 [124C	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons] <i>Footnote for Sl. No. 124C</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
1 [125.	42021210	Toilet cases] <i>Footnote for Sl. No. 125</i> <i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
1 [126.	42022210	Hand bags and shopping bags, of artificial plastic material] <i>Footnote for Sl. No. 126</i> <i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
1 [127.	42022220	Hand bags and shopping bags, of cotton] <i>Footnote for Sl. No. 127</i> <i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
1 [128.	42022230	Hand bags and shopping bags, of jute] <i>Footnote for Sl. No. 128</i> <i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
1 [129.	42022240	Vanity bags] <i>Footnote for Sl. No. 129</i> <i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
1 [130.	42022910	Handbags of other materials excluding wicker work or basket work] <i>Footnote for Sl. No. 130</i> <i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
131.	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.
132.	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition

		of other materials) other than those of heading 4303
¹ [132A	4303	Articles of apparel, clothing accessories and other articles of furskin] <i>Footnote for Sl. No. 132A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
133.	4304	¹ [Artificial fur and articles thereof] <i>Footnote for Sl. No. 133</i> <i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "²[Artificial fur other than articles thereof]"</i> <i>2. Subs. by Corrigendum dated 27.07.2017 for "Artificial fur and articles thereof"</i>
134.	4403	Wood in the rough
135.	4407	Wood sawn or chipped
136.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]
137.	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed ¹ [other than bamboo flooring] <i>Footnote for Sl. No. 137</i> <i>1. Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i>
¹ [137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards] <i>Footnote for Sl. No. 137A</i>

		1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [137B]	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards] <i>Footnote for Sl. No. 137B</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [137C]	4412	Plywood, veneered panels and similar laminated wood] <i>Footnote for Sl. No. 137C</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [137D]	4413	Densified wood, in blocks, plates, strips, or profile shapes] <i>Footnote for Sl. No. 137D</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [137E]	4414	Wooden frames for paintings, photographs, mirrors or similar objects] <i>Footnote for Sl. No. 137E</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [137F]	4418	Builders? joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes ² [[other than bamboo wood building joinery]] <i>Footnote for Sl. No. 137F</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i> 2. <i>Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018</i>
¹ [137G]	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as

		tableware and kitchenware] <i>Footnote for Sl. No. 137G</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
138.	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between
139.	44 or any Chapter	Bamboo flooring tiles
1 ¹ [140.	4419	Tableware and Kitchenware of wood] <i>Footnote for Sl. No. 140</i> <i>1. Omitted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i>
141.	4501	Waste cork; crushed, granulated or ground cork
1 ¹ [142.	4502	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)] <i>Footnote for Sl. No. 142</i> <i>1. Omitted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i>
1 ¹ [143.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom] <i>Footnote for Sl. No. 143</i> <i>1. Omitted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i>
1 ¹ [144.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork] <i>Footnote for Sl. No. 144</i> <i>1. Omitted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i>
145.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding

		and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets
146.	4806 [Except 48062000, 48064010]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)
147.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets
148.	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 ¹ [[Other than aseptic packaging paper]] <i>Footnote for Sl. No. 148</i> <i>1. Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
149.	4812	Filter blocks, slabs and plates, of paper pulp
150.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes
¹ [150A]	4814	Wall paper and similar wall coverings; window transparencies of paper] <i>Footnote for Sl. No. 150A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
151.	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes
152.	4817 [Except 481730]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]

153.	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres						
³ [153A	4819 (except 481910, 481920)	<p>All Goods (other than Cartons, boxes and cases of, –</p> <p>(a) corrugated paper or paper board;o</p> <p>(b) non-corrugated paper or paper board)]</p> <p><i>Footnote for Sl. No. 153A</i></p> <p>1. Subs. by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021 for "</p> <table border="1" data-bbox="531 1010 1501 1167"> <tr> <td data-bbox="531 1010 639 1167">²[153A</td> <td data-bbox="639 1010 751 1167">481920</td> <td data-bbox="751 1010 1501 1167">Cartons, boxes and cases of non-corrugated paper or paper board]"</td> </tr> </table> <p>2. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p> <p>3. Subs. by Noti. No. 02/2024-Central Tax (Rate) dated 12.07.2024 w.e.f. 15.07.2024 for "</p> <table border="1" data-bbox="531 1442 1501 1722"> <tr> <td data-bbox="531 1442 639 1722">¹[153A</td> <td data-bbox="639 1442 751 1722">4819</td> <td data-bbox="751 1442 1501 1722">Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.]"</td> </tr> </table>	² [153A	481920	Cartons, boxes and cases of non-corrugated paper or paper board]"	¹ [153A	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.]"
² [153A	481920	Cartons, boxes and cases of non-corrugated paper or paper board]"						
¹ [153A	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.]"						
154.	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]						

155.	4821	Paper or paperboard labels of all kinds, whether or not printed
156.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
157.	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, ¹ [Braille paper, kites, Paper mache articles]] <i>Footnote for Sl. No. 157</i> <i>1. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "Braille paper"</i>
¹ [157A.	49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.] <i>Footnote for Sl. No. 157A</i> <i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>
¹ [157B.	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips) ² [; Cheques, loose or in book form].] <i>Footnote for Sl. No. 157B</i> <i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i> <i>2. Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
¹ [157C.	4908	Transfers (decalcomanias).] <i>Footnote for Sl. No. 157C</i>

		<p><i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>
¹ [157D.	4909	<p>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.]</p> <p><i>Footnote for Sl. No. 157D</i></p> <p><i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>
¹ [157E.	4910	<p>Calendars of any kind, printed, including calendar blocks.]</p> <p><i>Footnote for Sl. No. 157E</i></p> <p><i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>
¹ [157F.	4911	<p>Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.]</p> <p><i>Footnote for Sl. No. 157F</i></p> <p><i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>
¹ [158.	5401	<p>Sewing thread of manmade filaments, whether or not put up for retail sale]</p> <p><i>Footnote for Sl. No. 158</i></p> <p><i>1. Omitted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i></p>
159.	5402, 5404, 5406	<p>¹[All goods other than synthetic filament yarns]</p> <p><i>Footnote for Sl. No. 159</i></p> <p><i>1. Subs. by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017 for "All synthetic filament yarn such as nylon, polyester, acrylic, etc."</i></p>

		<i>Sl. No. 159 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
160.	5403, 5405, 5406	1 [All goods other than artificial filament yarns.] <i>Footnote for Sl. No. 160</i> <i>1. Subs. by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017 for "All artificial filament yarn such as viscose rayon, Cuprammonium, etc."</i> <i>Sl. No. 160 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
161.	5501, 5502	Synthetic or artificial filament tow <i>Sl. No. 161 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
162.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres <i>Sl. No. 162 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
163.	5505	Waste of manmade fibres <i>Sl. No. 163 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
1 [163A.	56012200	Cigarette Filter rods] <i>Footnote for Sl. No. 163A</i> <i>1. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018</i>
1 [163B.	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods; <i>Footnote for Sl. No. 163B</i>

		1. <i>Inserted by Noti. No. 27/2019-Central Tax (Rate) dated 30.12.2019 w.e.f. 01.01.2020</i>
¹ [163C.	63053200	Flexible intermediate bulk containers.] <i>Footnote for Sl. No. 163C</i> 1. <i>Inserted by Noti. No. 27/2019-Central Tax (Rate) dated 30.12.2019 w.e.f. 01.01.2020</i>
¹ [164.	5508	Sewing thread of manmade staple fibres] <i>Footnote for Sl. No. 164</i> 1. <i>Omitted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i>
¹ [165.	5509, 5510, 5511	Yarn of manmade staple fibres] <i>Footnote for Sl. No. 165</i> 1. <i>Omitted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i>
166.	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
167.	6402	Other footwear with outer soles and uppers of rubber or plastics
168.	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
169.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
170.	6405	Other footwear
171.	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof
172.	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), ¹ [of felt [other than textile caps]] <i>Footnote for Sl. No. 172</i> 1. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "of felt"</i>

173.	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed		
174.	65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed		
175.	6505	<p>¹[Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed]</p> <p><i>Footnote for Sl. No. 175</i></p> <p><i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed"</i></p>		
176.	6506	Other headgear, whether or not lined or trimmed		
177.	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear		
¹ [177A	² [6702	<p>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit]]</p> <p><i>Footnote for Sl. No. 177A</i></p> <p><i>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i></p> <p><i>2. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</i></p> <table border="1" data-bbox="533 1615 1501 1944"> <tr> <td style="text-align: center;">6802</td> <td><i>All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone.</i></td> </tr> </table>	6802	<i>All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone.</i>
6802	<i>All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone.</i>			
¹ [177B	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like]		

		<p><i>Footnote for Sl. No. 177B</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [177C]	6704	<p>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included]</p> <p><i>Footnote for Sl. No. 177C</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [177D]	6801	<p>Setts, curbstones and flagstones, of natural stone (except slate)]</p> <p><i>Footnote for Sl. No. 177D</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [177E]	6802	<p>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone ²[except the items covered in Sl. No. 123 in Schedule I]]]</p> <p><i>Footnote for Sl. No. 177E</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p>
¹ [177F]	6803	<p>Worked slate and articles of slate or of agglomerated slate]</p> <p><i>Footnote for Sl. No. 177F</i></p>

		<p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
178.	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials
179.	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
180.	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69
¹ [180A	6807	<p>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)]</p> <p><i>Footnote for Sl. No. 180A</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [180B	6808	<p>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders]</p> <p><i>Footnote for Sl. No. 180B</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [180C	6809	<p>Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented]</p> <p><i>Footnote for Sl. No. 180C</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>

181.	6810	<p>¹[Articles of cement, of concrete or of artificial stone, whether or not reinforced]</p> <p><i>Footnote for Sl. No. 181</i></p> <p><i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Pre cast Concrete Pipes"</i></p>
182.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like
¹ [182A	6812	<p>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813]</p> <p><i>Footnote for Sl. No. 182A</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [182B	6813	<p>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials]</p> <p><i>Footnote for Sl. No. 182B</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [182C	6814	<p>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials]</p> <p><i>Footnote for Sl. No. 182C</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere

		<p>specified or included ²[other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]]</p> <p><i>Footnote for Sl. No. 182D</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]"</i></p>
¹ [182E]	6901	<p>Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths]</p> <p><i>Footnote for Sl. No. 182E</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
183.	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths
184.	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths
¹ [184A]	6904	<p>Ceramic flooring blocks, support or filler tiles and the like]</p> <p><i>Footnote for Sl. No. 184A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [184B]	6905	<p>Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods]</p> <p><i>Footnote for Sl. No. 184B</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>

185.	6906	<p>¹[Ceramic pipes, conduits, guttering and pipe fittings]</p> <p><i>Footnote for Sl. No. 185</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Salt Glazed Stone Ware Pipes"</p>
¹ [185A	6907	<p>Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics]</p> <p><i>Footnote for Sl. No. 185A</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
¹ [185B	6909	<p>Ceramic wares for laboratory, hemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods]</p> <p><i>Footnote for Sl. No. 185B</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
¹ [185C	6910	<p>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures]</p> <p><i>Footnote for Sl. No. 185C</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
¹ [185D	6914	<p>Other ceramic articles]</p> <p><i>Footnote for Sl. No. 185D</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
¹ [186.	6911	<p>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china]</p> <p><i>Footnote for Sl. No. 186</i></p>

		<i>1. Omitted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i>
¹ [187.	6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]] <i>Footnote for Sl. No. 187</i> <i>1. Omitted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i>
¹ [188.	7001	Cullet and other waste and scrap of glass; glass in the mass <i>Footnote for Sl. No. 188</i> <i>1. Omitted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i>
189.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
¹ [189A	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked] <i>Footnote for Sl. No. 189A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [189B	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked] <i>Footnote for Sl. No. 189B</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked] <i>Footnote for Sl. No. 189C</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>

¹ [189D]	70060000	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials] <i>Footnote for Sl. No. 189D</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [189E]	7007	Safety glass, consisting of toughened (tempered) or laminated glass] <i>Footnote for Sl. No. 189E</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [189F]	7008	Multiple-walled insulating units of glass] <i>Footnote for Sl. No. 189F</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [189G]	7009	Glass mirrors, whether or not framed, including rear-view mirrors] <i>Footnote for Sl. No. 189G</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
190.	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
¹ [190A]	7011	² [Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like]] <i>Footnote for Sl. No. 190A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>

		2. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like"</i>
191.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
¹ [191A]	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked] <i>Footnote for Sl. No. 191A</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
192.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses
¹ [192A]	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms] <i>Footnote for Sl. No. 192A</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
193.	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
194.	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter

195.	7019	<p>¹[Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)]</p> <p><i>Footnote for Sl. No. 195</i></p> <p><i>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)"</i></p>
¹ [195A	7020	<p>Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]]</p> <p><i>Footnote for Sl. No. 195A</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
196.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
197.	7202	Ferro-alloys
198.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms
199.	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel
200.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel
201.	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
202.	7207	Semi-finished products of iron or non-alloy steel
203.	7208 to 7212	All flat-rolled products of iron or non-alloy steel
204.	7213 to 7215	All bars and rods, of iron or non-alloy steel
205.	7216	Angles, shapes and sections of iron or non-alloy steel
206.	7217	Wire of iron or non-alloy steel
207.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
208.	7219, 7220	All flat-rolled products of stainless steel
209.	7221, 7222	All bars and rods, of stainless steel

210.	7223	Wire of stainless steel
211.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
212.	7225, 7226	All flat-rolled products of other alloy steel
213.	7227, 7228	All bars and rods of other alloy steel.
214.	7229	Wire of other alloy steel
215.	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel
216.	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails
217.	7303	Tubes, pipes and hollow profiles, of cast iron
218.	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
219.	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel
220.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
221.	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
222.	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]

223.	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
224.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment ¹ ; other than Milk cans made of Iron, or Steel] <i>Footnote for Sl. No. 224</i> <i>1. Inserted by Noti. No. 02/2024-Central Tax (Rate) dated 12.07.2024 w.e.f. 15.07.2024</i>
225.	7311	Containers for compressed or liquefied gas, of iron or steel
226.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
227.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
228.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
229.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90
230.	7316	Anchors, grapnels and parts thereof, of iron or steel
231.	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
232.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel
233.	7319	¹ [Sewing needles] knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or

		<p>steel; safety pins and other pins of iron or steel, not elsewhere specified or included</p> <p><i>Footnote for Sl. No. 233</i></p> <p>1. Omitted by Corrigendum dated 27.07.2017</p>
234.	7320	Springs and leaves for springs, of iron and steel
235.	7321	<p>¹[Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves ²[,wood burning stoves of iron or steel, and solar cookers]]]</p> <p><i>Footnote for Sl. No. 235</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "LPG stoves"</p> <p>2. Subs. by Noti. No. 02/2024-Central Tax (Rate) dated 12.07.2024 w.e.f. 15.07.2024 for "and wood burning stoves of iron or steel"</p>
¹ [235A	7322	<p>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel]</p> <p><i>Footnote for Sl. No. 235A</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
236.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
¹ [236A	73239410	<p>Ghamella]</p> <p><i>Footnote for Sl. No. 236A</i></p> <p>1. Sl. No. 236A and 236B subs. for Sl. No. 236A by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018. Earlier Sl. No. 236A Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 read as under "</p>

		<table border="1"> <tr> <td>263A.</td> <td>7324</td> <td>Sanitary ware and parts thereof, of iron and steel"</td> </tr> </table>	263A.	7324	Sanitary ware and parts thereof, of iron and steel"
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¹ [236B	7324	<p>Sanitary ware and parts thereof, of iron and steel]</p> <p><i>Footnote for Sl. No. 236B</i></p> <p>1. Sl. No. 236A and 236B subs. for Sl. No. 236A by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018. Earlier Sl. No. 236A Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 read as under "</p> <table border="1"> <tr> <td>263A.</td> <td>7324</td> <td>Sanitary ware and parts thereof, of iron and steel"</td> </tr> </table>	263A.	7324	Sanitary ware and parts thereof, of iron and steel"
263A.	7324	Sanitary ware and parts thereof, of iron and steel"			
237.	7325	<p>¹[Other cast articles of iron or steel]</p> <p><i>Footnote for Sl. No. 237</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system"</p>			
238.	7326	<p>¹[Other articles of iron or steel]</p> <p><i>Footnote for Sl. No. 238</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal"</p>			
239.	7401	Copper mattes; cement copper (precipitated copper)			
240.	7402	Unrefined copper; copper anodes for electrolytic refining			
241.	7403	Refined copper and copper alloys, unwrought			
242.	7404	Copper waste and scrap			
243.	7405	Master alloys of copper			

244.	7406	Copper powders and flakes		
245.	7407	Copper bars, rods and profiles		
246.	7408	Copper wire		
247.	7409	Copper plates, sheets and strip, of a thickness exceeding ¹ [0.15 mm] <i>Footnote for Sl. No. 247</i> 1. Subs. by Corrigendum dated 27.07.2017 for "0.12.5 mm"		
248.	7410	Copper foils		
249.	7411	Copper tubes and pipes		
250.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)		
251.	7413	Stranded wires and cables		
252.	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper		
¹ [252A]	7418	All goods [other than table, kitchen or other household articles of copper; Utensils] <i>Footnote for Sl. No. 252A</i> 1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017		
253.	¹ [7419	² [Other articles of copper [other than Brass Kerosene Pressure Stove]]] <i>Footnote for Sl. No. 253</i> 1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for " <table border="1" data-bbox="533 1756 1497 1841"> <tr> <td>7419 91 00</td> <td>Metal castings"</td> </tr> </table> 2. Subs. by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018 for "Other articles of copper"	7419 91 00	Metal castings"
7419 91 00	Metal castings"			
254.	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy		
255.	7502	Unwrought nickel		

256.	7503	Nickel waste and scrap
257.	7504	Nickel powders and flakes
258.	7505	Nickel bars, rods, profiles and wire
259.	7506	Nickel plates, sheets, strip and foil
260.	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
261.	7508	Other articles of nickel
262.	7601	¹ [Unwrought Aluminium] <i>Footnote for Sl. No. 262</i> <i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods"</i>
263.	7602	Aluminium waste and scrap
264.	7603	Aluminium powders and flakes
265.	7604	Aluminium bars, rods and profiles
266.	7605	Aluminium wire
267.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm
268.	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm
269.	7608	Aluminium tubes and pipes
270.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
271.	¹ [7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures] <i>Footnote for Sl. No. 271</i> <i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</i>

		<p>76100 <i>Aluminium structures (excluding prefabricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures"</i></p>
272.	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
273.	7612	Aluminium casks, drums, cans, boxes, etc. ¹ ; other than Milk cans made of Aluminium]
		<p><i>Footnote for Sl. No. 273</i></p> <p>1. <i>Inserted by Noti. No. 02/2024-Central Tax (Rate) dated 12.07.2024 w.e.f. 15.07.2024</i></p>
274.	7613	Aluminium containers for compressed or liquefied gas
275.	7614	¹ [Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated]
		<p><i>Footnote for Sl. No. 275</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Stranded wires and cables"</i></p>
¹ [275A	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils ² ; Milk cans made of Aluminium]]]
		<p><i>Footnote for Sl. No. 275A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Inserted by Noti. No. 02/2024-Central Tax (Rate) dated 12.07.2024 w.e.f. 15.07.2024</i></p>
276.	7616	Other articles of aluminium
277.	7801	Unwrought lead

278.	7802	Lead waste and scrap
279.	7804	Lead plates, sheets, strip and foil; lead powders and flakes
280.	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)
281.	7901	Unwrought zinc
282.	7902	Zinc waste and scrap
283.	7903	Zinc dust, powders and flakes
284.	7904	Zinc bars, rods, profiles and wire
285.	7905	Zinc plates, sheets, strip and foil
286.	7907	Other articles of zinc including sanitary fixtures
287.	8001	Unwrought tin
288.	8002	Tin waste and scrap
289.	8003	Tin bars, rods, profiles and wire
290.	8007	Other articles of tin
291.	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap
292.	8113	Cermets and articles thereof, including waste and scrap
293.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
294.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
295.	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
296.	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting

		machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks
297.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
298.	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools
299.	8208	Knives and cutting blades, for machines or for mechanical appliances
300.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets
301.	82100000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
¹ [301A]	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor <i>Footnote for Sl. No. 301A</i> <i>1. Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
¹ ² [301AA]	8212	Razors and razor blades (including razor blade blanks in strips) <i>Footnote for Sl. No. 301AA</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i> <i>2. Re-numbered by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "301A"</i>
302.	82130000	Scissors, tailors` shears and similar shears, and blades therefor
¹ [302A]	8214	Other articles of cutlery (for example, hair clippers, butchers` or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) ² [[other than paper knives, pencil sharpeners and blades therefor]] ³ [[other than pencil sharpeners]] <i>Footnote for Sl. No. 302A</i>

		<p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i></p> <p>3. <i>Inserted by Noti. No. 03/2023-Central Tax (Rate) dated 28.02.2023 w.e.f. 01.03.2023</i></p>		
¹ [302B]	8215	<p>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware]</p> <p><i>Footnote for Sl. No. 302B</i></p> <p>1. <i>Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i></p>		
303.	8301	<p>Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal</p>		
¹ [303A]	² [8302	<p>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal]]</p> <p><i>Footnote for Sl. No. 303A</i></p> <p>1. <i>Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i></p> <p>2. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</i></p> <table border="1" data-bbox="533 1608 1497 1816"> <tr> <td style="padding: 5px;">8305</td> <td style="padding: 5px;"><i>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.]"</i></td> </tr> </table>	8305	<i>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.]"</i>
8305	<i>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.]"</i>			
¹ [303B]	8303	<p>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal]</p> <p><i>Footnote for Sl. No. 303B</i></p>		

		<p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [303C	8304	<p>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403]</p> <p><i>Footnote for Sl. No. 303C</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [303D	8305	<p>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal]</p> <p><i>Footnote for Sl. No. 303D</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [304.	8306	<p>Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal]</p> <p><i>Footnote for Sl. No. 304</i></p> <p>1. <i>Omitted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i></p>
305.	8307	Flexible tubing of base metal , with or without fittings
306.	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal , of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal ; beads and spangles, of base metal
307.	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal

¹ [307A]	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405] <i>Footnote for Sl. No. 307A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
308.	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
¹ [308A]	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP.] <i>Footnote for Sl. No. 308A</i> <i>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i>
¹ [308B]	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps.] <i>Footnote for Sl. No. 308B</i> <i>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i>
309.	8401	Nuclear reactors; machinery and apparatus for isotopes separation
310.	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
311.	8403	Central heating boilers other than those of heading 8402
312.	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
313.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators,

		with or without their purifiers
314.	8406	Steam turbines and other vapour turbines
315.	8410	Hydraulic turbines, water wheels, and regulators therefor
316.	8411	<p>¹[Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]]</p> <p><i>Footnote for Sl. No. 316</i></p> <p><i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Turbo-jets, turbo-propellers and other gas turbines - turbo-jets"</i></p>
317.	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]
¹ [317A	8413	<p>²[(a) Concrete pumps [8413 40 00];</p> <p>(b) other rotary positive displacement pumps [8413 60];</p> <p>(c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps]</p> <p><i>Footnote for Sl. No. 317A</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p><i>2. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]"</i></p>
¹ [317B	8414	<p>²[Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]]]</p> <p><i>Footnote for Sl. No. 317B</i></p>

		<p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]"</i></p>
¹ [317C]	84142010	<p>Bicycle pumps]</p> <p><i>Footnote for Sl. No. 317C</i></p> <p>1. <i>Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i></p>
¹ [317D]	84149012	<p>Parts of air or vacuum pumps and compressors of bicycle pumps]</p> <p><i>Footnote for Sl. No. 317D</i></p> <p>1. <i>Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i></p>
318.	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
319.	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
¹ [319A.	8418	<p>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415]</p> <p><i>Footnote for Sl. No. 319A</i></p> <p>1. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p>
320.	^{1,2} [8419 [other than 841912]]	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating,

		<p>vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]]</p> <p><i>Footnote for Sl. No. 320</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</p> <table border="1" data-bbox="533 510 1501 595"> <tr> <td>8419 20</td> <td>Medical, surgical or laboratory sterilisers"</td> </tr> </table> <p>2. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "8419"</p>	8419 20	Medical, surgical or laboratory sterilisers"
8419 20	Medical, surgical or laboratory sterilisers"			
321.	8420	<p>¹[Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]]</p> <p><i>Footnote for Sl. No. 321</i></p> <p>1. Subs. by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018 for "Calendering or other rolling machines, other than for metals or glass, and cylinders therefor "</p>		
322.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		
323.	84222000, 84223000, 84224000, ¹ [842290] [other than 84221100, 84221900]	<p>Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]</p> <p><i>Footnote for Sl. No. 323</i></p> <p>1. Subs. by Corrigendum dated 27.07.2017 for "8522 90"</p>		
324.	8423	<p>¹[Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds]</p> <p><i>Footnote for Sl. No. 324</i></p>		

		<p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [other than electric or electronic weighing machinery]"</i></p>
325.	8424	<p>¹[Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]]</p> <p><i>Footnote for Sl. No. 325</i></p> <p>1. <i>Subs. by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 for "²[Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]]"</i></p> <p>2. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines ³[other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers]]"</i></p> <p>3. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "other than fire extinguishers, whether or not charged"</i></p>
326.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
327.	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane

¹ [327A]	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment] <i>Footnote for Sl. No. 327A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [327B]	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)] <i>Footnote for Sl. No. 327B</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [327C]	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers] <i>Footnote for Sl. No. 327C</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [327D]	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers] <i>Footnote for Sl. No. 327D</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
328.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
¹ [328A]	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]] <i>Footnote for Sl. No. 328A</i>

		1. <i>Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
¹ [328B	8434	Milking machines and dairy machinery] <i>Footnote for Sl. No. 328B</i> 1. <i>Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
329.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
¹ [329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof] <i>Footnote for Sl. No. 329A</i> 1. <i>Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
330.	8438	¹ [Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils] <i>Footnote for Sl. No. 330</i> 1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils"</i>
331.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
332.	8440	Book-binding machinery, including book-sewing machines
333.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
334.	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing

		components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
335.	8443	<p>¹[Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof]</p> <p><i>Footnote for Sl. No. 335</i></p> <p><i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of connecting to an automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than ink cartridges with or without print head assembly and ink spray nozzle]"</i></p>
336.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
337.	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447
338.	8446	Weaving machines (looms)
339.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
340.	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)

341.	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
¹ [341A.	8450	Household or laundry-type washing machines, including machines which both wash and dry] <i>Footnote for Sl. No. 341A</i> <i>1. Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i>
342.	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
343.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
344.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
345.	8455	Metal-rolling mills and rolls therefor
346.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
347.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
348.	8458	Lathes (including turning centres) for removing metal
349.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
350.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of

		grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
351.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included
352.	8462	<p>1[Machine-Tools (Including Presses) For Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above]</p> <p><i>Footnote for Sl. No. 352</i></p> <p>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above"</p>
353.	8463	Other machine-tools for working metal, or cermets, without removing material
354.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
355.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
356.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand

357.	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
358.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances
359.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
360.	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
361.	8472	<p>¹[Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]]</p> <p><i>Footnote for Sl. No. 361</i></p> <p><i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Perforating or stapling machines (staplers), pencil sharpening machines"</i></p>
362.	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472
363.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand

364.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
¹ [364A	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines] <i>Footnote for Sl. No. 364A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
365.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
¹ [365A	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter] <i>Footnote for Sl. No. 365A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
366.	8479	¹ [Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]] <i>Footnote for Sl. No. 366</i> <i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]"</i>
367.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
368.	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves

369.	8482	Ball bearing, Roller Bearings
¹ [369A.	8483	<p>²[Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)]]</p> <p><i>Footnote for Sl. No. 369A</i></p> <p>1. <i>Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i></p> <p>2. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Plain shaft bearings" and further Subs. by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019 for "Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws"</i></p>
¹ [369B.	8484	<p>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals]</p> <p><i>Footnote for Sl. No. 369B</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [369C.	8485	<p>Machines for Additive Manufacturing]</p> <p><i>Footnote for Sl. No. 369C</i></p> <p>1. <i>Inserted by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022</i></p>
370.	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories
371.	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter

¹ [371A	84 or 85	E-waste Explanation.- For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer] <i>Footnote for Sl. No. 371A</i> <i>1. Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
372.	8501	Electric motors and generators (excluding generating sets)
373.	8502	Electric generating sets and rotary converters
374.	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502
375.	8504	¹ [Electrical transformers, static converters (for example, rectifiers) and inductors ²], other than charger or charging station for Electrically operated vehicles]] <i>Footnote for Sl. No. 375</i> <i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)"</i> <i>2. Inserted by Noti. No. 12/2019-Central Tax (Rate) dated 31.07.2019 w.e.f. 01.08.2019</i>
376.	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads
¹ [376A.	8506	Primary cells and primary batteries] <i>Footnote for Sl. No. 376A</i>

		<p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [376AA.	85076000	<p>Lithium-ion Batteries]</p> <p><i>Footnote for Sl. No. 376AA</i></p> <p>1. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p>
¹ [376AAA.	8507	<p>Lithium-ion accumulators (other than battery) including lithium-ion power bank]</p> <p><i>Footnote for Sl. No. 376AAA</i></p> <p>1. <i>Inserted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i></p>
¹ [376AB.	8508	<p>Vacuum cleaners]</p> <p><i>Footnote for Sl. No. 376AB</i></p> <p>1. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p>
¹ [376AC.	8509	<p>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 ²[[other than wet grinder consisting of stone as a grinder]]</p> <p><i>Footnote for Sl. No. 376AC</i></p> <p>1. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p> <p>2. <i>Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i></p>
¹ [376AD.	8510	<p>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor]</p> <p><i>Footnote for Sl. No. 376AD</i></p> <p>1. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p>

1[376B.	8512	<p>Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles]</p> <p><i>Footnote for Sl. No. 376B</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
1[376C.	8513	<p>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512]</p> <p><i>Footnote for Sl. No. 376C</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
377.	8514	<p>Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss</p>
378.	8515	<p>Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets</p>
1[378A	8516	<p>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for ²[domestic purposes] electric heating resistors, other than those of heading 8545]</p> <p><i>Footnote for Sl. No. 378A</i></p> <p><i>1. Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p>

		2. <i>Subs. by Noti. No. 02/2024-Central Tax (Rate) dated 12.07.2024 w.e.f. 15.07.2024 for "domestic purposes;"</i>
379.	8517	<p>¹[All goods]</p> <p><i>Footnote for Sl. No. 379</i></p> <p>1. <i>Subs. by Noti. No. 03/2020-Central Tax (Rate) dated 25.03.2020 w.e.f. 01.04.2020 for "²[Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]]"</i></p> <p>2. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528"</i></p>
380.	8518	<p>¹[Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set]</p> <p><i>Footnote for Sl. No. 380</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures [other than single loudspeakers, mounted in their enclosures]; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;"</i></p>
¹ [380A.	8519	<p>Sound recording or reproducing apparatus]</p> <p><i>Footnote for Sl. No. 380A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>

381.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner			
¹ [381A.	8522	<p>Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521]</p> <p><i>Footnote for Sl. No. 381A</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>			
382.	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37			
¹ [382A.	8524	<p>Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens]</p> <p><i>Footnote for Sl. No. 382A</i></p> <p><i>1. Inserted by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022</i></p>			
¹ [383.	8525 or 8806	<p>Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.]]</p> <p><i>Footnote for Sl. No. 383</i></p> <p><i>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</i></p> <table border="1" data-bbox="533 1839 1497 2157"> <tr> <td data-bbox="533 1839 608 2157">383.</td> <td data-bbox="608 1839 687 2157">8525</td> <td data-bbox="687 1839 1497 2157"> ²[Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras ³[digital cameras and video camera recorders]</td> </tr> </table>	383.	8525	² [Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras ³ [digital cameras and video camera recorders]
383.	8525	² [Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras ³ [digital cameras and video camera recorders]			

		<p>[other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]]"</p> <p>2. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Closed-circuit television (CCTV)"</p> <p>3. Inserted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</p>
¹ [383A.	8526	<p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus]</p> <p><i>Footnote for Sl. No. 383A</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
¹ [383B.	8527	<p>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock]</p> <p><i>Footnote for Sl. No. 383B</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
¹ [383C.	8528	<p>Television set (including LCD or LED television) of screen size not exceeding ²[32 inches]]</p> <p><i>Footnote for Sl. No. 383C</i></p> <p>1. Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</p> <p>2. Subs. by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019 for "68 cm"</p>
384.	8528	<p>¹[Computer monitors not exceeding ²[32 inches]], Set top Box for Television (TV)</p> <p><i>Footnote for Sl. No. 384</i></p> <p>1. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "Computer monitors not exceeding 17 inches"</p>

		2. <i>Subs. by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019 for "20 inches"</i>
¹ [384A.	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528] <i>Footnote for Sl. No. 384A</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [384B.	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)] <i>Footnote for Sl. No. 384B</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [384C.	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530] <i>Footnote for Sl. No. 384C</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
385.	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)
386.	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors
387.	85340000	Printed Circuits
388.	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts
¹ [388A	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets,

		<p>lampholders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables]</p> <p><i>Footnote for Sl. No. 388A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [388B	8537	<p>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517]</p> <p><i>Footnote for Sl. No. 388B</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
389.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537
390.	8539	<p>¹[Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps ³[[other than Light-Emitting Diode (LED) Light Sources]]]</p> <p><i>Footnote for Sl. No. 390</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "²[Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]]"</i></p> <p>2. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Electrical Filaments or discharge lamps"</i></p> <p>3. <i>Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i></p>
391.	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)

392.	8541	<p>¹[Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals]</p> <p><i>Footnote for Sl. No. 392</i></p> <p>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo- electric crystals"</p>
393.	8542	Electronic integrated circuits
394.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter
395.	8544	<p>¹[Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors]</p> <p><i>Footnote for Sl. No. 395</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Winding Wires; Coaxial cables; ²[Optical Fibre Cable]"</p> <p>2. Subs. by Corrigendum dated 27.07.2017 for "Optical Fiber"</p>
396.	8545	<p>¹[Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes]</p> <p><i>Footnote for Sl. No. 396</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Carbon electrodes"</p>
397.	8546	Electrical insulators of any material
¹ [397A.	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated

		<p>during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material]</p> <p><i>Footnote for Sl. No. 397A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
398.	¹ [8548 or 8549]	<p>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter</p> <p><i>Footnote for Sl. No. 398</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "8548"</i></p>
¹ [398A	8601	<p>Rail locomotives powered from an external source of electricity or by electric accumulators.]</p> <p><i>Footnote for Sl. No. 398A</i></p> <p>1. <i>Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>
¹ [398B	8602	<p>Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof.]</p> <p><i>Footnote for Sl. No. 398B</i></p> <p>1. <i>Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>
¹ [398C	8603	<p>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.]</p> <p><i>Footnote for Sl. No. 398C</i></p> <p>1. <i>Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>
¹ [398D	8604	<p>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track</p>

		liners, testing coaches and track inspection vehicles).] <i>Footnote for Sl. No. 398D</i> <i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>
¹ [398E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).] <i>Footnote for Sl. No. 398E</i> <i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>
¹ [398F	8606	Railway or tramway goods vans and wagons, not self-propelled.] <i>Footnote for Sl. No. 398F</i> <i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>
¹ [398G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.] <i>Footnote for Sl. No. 398G</i> <i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>
¹ [398H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.] <i>Footnote for Sl. No. 398H</i> <i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>
399.	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers

1[399A.	8702	<p>Buses for use in public transport which exclusively run on Bio-fuels]</p> <p><i>Footnote for Sl. No. 399A</i></p> <p>1. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018</p>
400.	8703	<p>1[Following motor vehicles of length not exceeding 4000 mm, namely: -</p> <p>(a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and</p> <p>(b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department]</p> <p><i>Footnote for Sl. No. 400</i></p> <p>1. Subs. by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019 for "Cars for physically handicapped persons, subject to the following conditions:</p> <p style="padding-left: 40px;">a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and</p> <p style="padding-left: 40px;">b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase."</p>
401.	8704	Refrigerated motor vehicles
1[401A.	8705	<p>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)]</p>

		<p><i>Footnote for Sl. No. 401A</i></p> <p>1. Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</p>
402.	8708	<p>Following parts of tractors namely:</p> <p>a. Rear Tractor wheel rim,</p> <p>b. tractor centre housing,</p> <p>c. tractor housing transmission,</p> <p>d. tractor support front axle</p>
¹ [402A.	8709	<p>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles]</p> <p><i>Footnote for Sl. No. 402A</i></p> <p>1. Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</p>
403.	8715	Baby carriages and parts thereof
¹ [403A.	8716	<p>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]]</p> <p><i>Footnote for Sl. No. 403A</i></p> <p>1. Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</p>
404.	8801	Balloons and dirigibles, gliders and other non-powered aircraft
405.	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof
406.	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof
¹ [406A	8807	<p>Parts of goods of heading 8801]</p> <p><i>Footnote for Sl. No. 406A</i></p>

		1. <i>Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
407.	89080000	Vessels and other floating structures for breaking up
408.	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked
409.	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]
¹ [410.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof] <i>Footnote for Sl. No. 410</i> 1. <i>Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
411.	9004	¹ [Spectacles [other than corrective]; goggles including those for correcting vision] <i>Footnote for Sl. No. 411</i> 1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Spectacles [other than corrective]; ²[goggles and the like, corrective, protective or other]"</i> 2. <i>Omitted by Corrigendum dated 30.06.2017</i>
¹ [411A	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy] <i>Footnote for Sl. No. 411A</i> 1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [411B	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539]

		<p><i>Footnote for Sl. No. 411B</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [411C]	9007	<p>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus]</p> <p><i>Footnote for Sl. No. 411C</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [411D]	9008	<p>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers]</p> <p><i>Footnote for Sl. No. 411D</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [411E]	9010	<p>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens]</p> <p><i>Footnote for Sl. No. 411E</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [411F]	9011	<p>Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection]</p> <p><i>Footnote for Sl. No. 411F</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹ [411G]	9012	<p>Microscopes other than optical microscopes; diffraction apparatus]</p> <p><i>Footnote for Sl. No. 411G</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>

1[411H	9013	<p>2[Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter]]</p> <p><i>Footnote for Sl. No. 411H</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter"</i></p>
1[411-I	9014	<p>Direction finding compasses; other navigational instruments and appliances]</p> <p><i>Footnote for Sl. No. 411-I</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
1[411J	9015	<p>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders]</p> <p><i>Footnote for Sl. No. 411J</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
412.	9016	<p>1[Balances of a sensitivity of 5 cg or better, with or without weights]</p> <p><i>Footnote for Sl. No. 412</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]"</i></p>
413.	9017	<p>1[Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter]</p>

		<p><i>Footnote for Sl. No. 413</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter"</p>
¹ [413A	9022	<p>²[Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like]]</p> <p><i>Footnote for Sl. No. 413A</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p> <p>2. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like"</p>
¹ [413B	9023	<p>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses]</p> <p><i>Footnote for Sl. No. 413B</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
414.	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
415.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments

416.	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
417.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
418.	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor
419.	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
420.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
421.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
422.	9032	Automatic regulating or controlling instruments and apparatus
423.	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90
¹ [423A	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal] <i>Footnote for Sl. No. 423A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>

¹ [423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101] <i>Footnote for Sl. No. 423B</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
424.	9103	Clocks with watch movements, excluding clocks of heading 9104
¹ [424A	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels] <i>Footnote for Sl. No. 424A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
425.	9105	Other clocks
¹ [425A	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)] <i>Footnote for Sl. No. 425A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [425B	9107	Time switches with clock or watch movement or with synchronous motor] <i>Footnote for Sl. No. 425B</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [425C	9108	Watch movements, complete and assembled] <i>Footnote for Sl. No. 425C</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
426.	9109	Clock movements, complete and assembled

427.	9114	<p>¹[Other clock or watch parts]</p> <p><i>Footnote for Sl. No. 427</i></p> <p><i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Other clock parts"</i></p>
428.	9110	<p>¹[Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements]</p> <p><i>Footnote for Sl. No. 428</i></p> <p><i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements"</i></p>
¹[428A]	9111	<p>Watch cases and parts thereof]</p> <p><i>Footnote for Sl. No. 428A</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
429.	9112	<p>¹[Clock cases and cases of a similar type for other goods of this chapter, and parts thereof]</p> <p><i>Footnote for Sl. No. 429</i></p> <p><i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Clock cases, and parts thereof"</i></p>
¹[429A]	9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof]</p> <p><i>Footnote for Sl. No. 429A</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
¹[429B]	9201	<p>Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments]</p> <p><i>Footnote for Sl. No. 429B</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>

1[429C	9202	<p>Other string musical instruments (for example, guitars, violins, harps)]</p> <p><i>Footnote for Sl. No. 429C</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
1[429D	9205	<p>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs]</p> <p><i>Footnote for Sl. No. 429D</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
1[429E	92060000	<p>Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)]</p> <p><i>Footnote for Sl. No. 429E</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
1[429F	9207	<p>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)]</p> <p><i>Footnote for Sl. No. 429F</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
1[429G	9208	<p>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments]</p> <p><i>Footnote for Sl. No. 429G</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>

<p>1[429H</p>	<p>9209</p>	<p>Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds]</p> <p><i>Footnote for Sl. No. 429H</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>			
<p>430.</p>	<p>9301</p>	<p>Military weapons other than revolvers, pistols</p>			
<p>431.</p>	<p>9303</p>	<p>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)</p>			
<p>432.</p>	<p>9304</p>	<p>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307</p>			
<p>433.</p>	<p>9305</p>	<p>Parts and accessories of articles of headings 9301 to 9304</p>			
<p>434.</p>	<p>9306</p>	<p>Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads</p>			
<p>435.</p>	<p>9307</p>	<p>Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor</p>			
<p>2[435A</p>	<p>9401 [other than 94011000 or 94012000]</p>	<p>Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles]</p> <p><i>Footnote for Sl. No. 435A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Subs. by Noti. No. 05/2024-Central Tax (Rate) dated 08.10.2024 w.e.f 10.10.2024 for "</i></p> <table border="1" data-bbox="531 1989 1501 2157"> <tr> <td data-bbox="531 1989 624 2157"> <p>1[435A</p> </td> <td data-bbox="624 1989 802 2157"> <p>9401 [other than</p> </td> <td data-bbox="802 1989 1501 2157"> <p>Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of</p> </td> </tr> </table>	<p>1[435A</p>	<p>9401 [other than</p>	<p>Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of</p>
<p>1[435A</p>	<p>9401 [other than</p>	<p>Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of</p>			

		94011000] a kind used for aircraft]]"
436.	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists` chairs); barbers` chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
437.	9403	¹ [Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof] <i>Footnote for Sl. No. 437</i> <i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Bamboo furniture"</i>
438.	9404	¹ [Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]] <i>Footnote for Sl. No. 438</i> <i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "²[Coir mattresses, cotton pillows and mattresses]"</i> <i>2. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "Coir mattresses, cotton pillows, mattress and quilts"</i>
¹ [438A	9405	² [Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; ³ [LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]]]]]

		<p><i>Footnote for Sl. No. 438A</i></p> <ol style="list-style-type: none"> <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i> <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]"</i> <i>Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
439.	9406	Prefabricated buildings
440.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
¹ [440A]	9504	<p>Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 95049090 like ludo, etc.]]</p> <p><i>Footnote for Sl. No. 440A</i></p> <ol style="list-style-type: none"> <i>Inserted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i>
¹ ² [440B]	9505	<p>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes]</p> <p><i>Footnote for Sl. No. 440B</i></p> <ol style="list-style-type: none"> <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i> <i>S.No.440A shall be Re-numbered as S.No.440B by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i>

441.	9506	<p>¹[Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]]</p> <p><i>Footnote for Sl. No. 441</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Swimming pools and padding pools"</i></p>
¹ [441A	9508	<p>²[Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres]]</p> <p><i>Footnote for Sl. No. 441A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]"</i></p>
¹ [441B	9602	<p>Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin]</p> <p><i>Footnote for Sl. No. 441B</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
442.	96062100, 96062200, 960629, 960630	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks
443.	9603 [other than 96031000]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush

		making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]		
444.	96040000	Hand sieves and hand riddles		
445.	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning		
¹ [446.	² [96072000	<p>Parts of slide fasteners]]</p> <p><i>Footnote for Sl. No. 446</i></p> <p>1. Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</p> <p>2. Subs. by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018 for "</p> <table border="1" data-bbox="533 824 1497 913"> <tr> <td>9607</td> <td>Slide fasteners and parts thereof"</td> </tr> </table>	9607	Slide fasteners and parts thereof"
9607	Slide fasteners and parts thereof"			
447.	9608	<p>¹[Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.]</p> <p><i>Footnote for Sl. No. 447</i></p> <p>1. Subs. by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021 for "Fountain pens, stylograph pens ²[and other pens]"</p> <p>2. Omitted by Corrigendum dated 27.07.2017</p>		
448.	9614480	Boards, with writing or drawing surface, whether or not framed		
¹ [448A	9611	<p>Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks]</p> <p><i>Footnote for Sl. No. 448A</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>		

449.	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes
¹ [449A.	9613	² [Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks]] <i>Footnote for Sl. No. 449A</i> <i>1. Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i> <i>2. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Kitchen gas lighters]"</i>
¹ [449AA.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations] <i>Footnote for Sl. No. 449AA</i> <i>1. Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i>
¹ [449B.	9617	² [Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners]] <i>Footnote for Sl. No. 449B</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i> <i>2. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners"</i>
¹ [449C.	9618	Tailors` dummies and other lay figures; automata and other animated displays, used for shop window dressing] <i>Footnote for Sl. No. 449C</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
450.	96200000	Monopods, bipods, tripods and similar articles

451.	9801	<p>All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified:</p> <p>(1) industrial plant,</p> <p>(2) irrigation project,</p> <p>(3) power project,</p> <p>(4) mining project,</p> <p>(5) project for the exploration for oil or other minerals, and</p> <p>(6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf;</p> <p>and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.</p>
452.	9802	Laboratory chemicals
¹ [452A]	40117000	<p>Tyre for tractors]</p> <p><i>Footnote for Sl. No. 452A</i></p> <p><i>1. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017</i></p>
¹ [452B]	40139049	<p>Tube for tractor tyres]</p> <p><i>Footnote for Sl. No. 452B</i></p> <p><i>1. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017</i></p>

1 [452C	84082020	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor] <i>Footnote for Sl. No. 452C</i> I. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017
1 [452D	84138190	Hydraulic Pumps for Tractors] <i>Footnote for Sl. No. 452D</i> I. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017
1 [452E	87081010	Bumpers and parts thereof for tractors] <i>Footnote for Sl. No. 452E</i> I. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017
1 [452F	87083000	Brakes assembly and its parts thereof for tractors] <i>Footnote for Sl. No. 452F</i> I. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017
1 [452G	87084000	Gear boxes and parts thereof for tractors] <i>Footnote for Sl. No. 452G</i> I. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017
1 [452H	87085000	Transaxles and its parts thereof for tractors] <i>Footnote for Sl. No. 452H</i> I. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017
1 [452I	87087000	Road wheels and parts and accessories thereof for tractors] <i>Footnote for Sl. No. 452I</i> I. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017
1 [452J	87089100	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof] <i>Footnote for Sl. No. 452J</i> I. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017

¹ [452K	87089200	Silencer assembly for tractors and parts thereof] <i>Footnote for Sl. No. 452K</i> <i>1. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017</i>
¹ [452L	87089300	Clutch assembly and its parts thereof for tractors] <i>Footnote for Sl. No. 452L</i> <i>1. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017</i>
¹ [452M	87089400	Steering wheels and its parts thereof for tractor] <i>Footnote for Sl. No. 452M</i> <i>1. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017</i>
¹ [452N	87089900	Hydraulic and its parts thereof for tractors] <i>Footnote for Sl. No. 452N</i> <i>1. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017</i>
¹ [452-O	87089900	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors.] <i>Footnote for Sl. No. 452O</i> <i>1. Inserted by Noti. No. 19/2017-Central Tax (Rate) dated 18.08.2017</i>
¹ [452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right ² [in respect of Information Technology software]] <i>Footnote for Sl. No. 452P</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i> <i>2. Omitted by Noti. No. 13/2021-Central Tax (Rate) dated 27.10.2021 w.e.f. 27.10.2021</i>
¹ [452Q	Any Chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub- section 4 of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in

notification No.[07/2019](#)-Central Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No. 254(E). dated 29th March, 2019

Explanation.For the purpose of this entry,?

(i) the term "promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).

(iii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(iv) "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.]

Footnote for Sl. No. 452Q

1. Inserted by Noti. No. [08/2019](#)-Central Tax (Rate) dated 29.03.2019 w.e.f. 01.04.2019

453.	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI
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