

[Old Schedule Applicable up to 21.09.2025](#)**SCHEDULE I - 2.5%**

S. No.	Chapter/Heading/Sub- heading/Tariff item	Description of goods
(1)	(2)	(3)
1.	0101 21 00, 0101 29	Live horses
2.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods, other than fresh or chilled, pre-packaged and labelled
3.	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods, other than fresh or chilled, pre-packaged and labelled
4.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including condensed milk
5.	0403	Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa; Pre-packaged and labelled Curd, Lassi and Butter milk
6.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
7.	0405	Butter and other fats and oils derived from milk, including ghee; dairy spreads
8.	0406	Cheese, other than chena or paneer
9.	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or

		otherwise preserved, whether or not containing added sugar or other sweetening matter.
10.	0409	Natural honey, pre-packaged and labelled
11.	0410	Insects and other edible products of animal origin, not elsewhere specified or included
12.	0502	Pigs`, hogs` or boars` bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
13.	0504	All goods, other than fresh or chilled, pre-packaged and labelled
14.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
15.	0507 (Except 050790)	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.
16.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
17.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
18.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption,

		other than semen including frozen semen.
19.	07	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
20.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split pre-packaged and labelled; Guar gum refined split
21.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, pre-packaged and labelled
22.	0801	Cashew nuts, whether or not shelled or peeled, desiccated coconuts; Brazil nuts, dried, whether or not Shelled or Peeled
23.	0802	Dried areca nuts, whether or not shelled or peeled; Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Pine nuts, chestnuts (singhada), Walnuts, whether or not shelled
24.	0802, 0813	Chestnuts (singhada), dried whether or not shelled or peeled
25.	08	Dried makhana, whether or not shelled or peeled pre-packaged and labelled
26.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried
27.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), dried
28.	0806	Grapes, dried, and raisins

29.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
30.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
31.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind]
32.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
33.	0901	Coffee roasted, whether or not decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]
34.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
35.	0903	Maté
36.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
37.	0905	Vanilla
38.	0906	Cinnamon and cinnamon-tree flowers
39.	0907	Cloves (whole fruit, cloves and stems)
40.	0908	Nutmeg, mace and cardamoms
41.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]

42.	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices
43.	1001	Wheat and meslin, pre-packaged and labelled
44.	1002	Rye, pre-packaged and labelled
45.	1003	Barley, pre-packaged and labelled
46.	1004	Oats, pre-packaged and labelled
47.	1005	Maize (corn), pre-packaged and labelled
48.	1006	Rice, pre-packaged and labelled
49.	1007	Grain sorghum, pre-packaged and labelled
50.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi, pre-packaged and labelled
51.	1101	Wheat or meslin flour, pre-packaged and labelled
52.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc., pre-packaged and labelled
53.	1103	Cereal groats, meal and pellets, including suji and dalia, pre-packaged and labelled
54.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground (other than hulled cereal grains)
55.	1105	Flour, meal, powder, flakes, granules and pellets of potatoes, pre- packaged and labelled
56.	1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal (HS 1106 10 10) and guar gum refined split (HS 0713)], of sago or of

		roots or tubers of heading 0714 or of the products of Chapter 8, pre-packaged and labelled
57.	1107	Malt, whether or not roasted
58.	1108	Starches; inulin
59.	1109 00 00	Wheat gluten, whether or not dried
60.	12	All goods other than of seed quality
61.	1201	Soya beans, whether or not broken other than of seed quality.
62.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.
63.	1203	Copra
64.	1204	Linseed, whether or not broken other than of seed quality.
65.	1205	Rape or colza seeds, whether or not broken other than of seed quality.
66.	1206	Sunflower seeds, whether or not broken other than of seed quality
67.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
68.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard
69.	1209	Tamarind seeds meant for any use other than sowing
70.	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin
71.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for

		insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered
72.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included
73.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]; Compounded asafoetida commonly known as heeng
74.	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 including tamarind kernel powder
75.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
76.	1404 [other than 1404 90 40, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds, bidi wrapper leaves(tendu), Indian katha [other than betel leaves, coconut shell unworked]
77.	1404 or 3305	Mehendi paste in cones
78.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
79.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
80.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared

81.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
82.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
83.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
84.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
85.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
86.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified
87.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
88.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
89.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
90.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
91.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
92.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
93.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised,

		whether or not refined, but not further prepared
94.	1516	Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
95.	1517	Margarine, linoxyn; Edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
96.	1518	Animal, vegetable or microbial fats and oils their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included
97.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
98.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
99.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
100.	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products
101.	1602	Other prepared or preserved meat, meat offal, blood or insects
102.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
103.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs

104.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
105.	1701	Cane or beet sugar and chemically pure sucrose, in solid form including refined sugar containing added flavouring or colouring matter, sugar cubes [other than jaggery of all types, khandsari sugar, rab]
106.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, Khandsari Sugar, Rab, pre-packaged and labelled
107.	1702 or 1704	Palmyra sugar, 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, groundnut sweets, gajak, khaja, khajuli, anarsa
108.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; caramel
109.	1703	Molasses
110.	1704	Sugar confectionary (including white chocolate), not containing cocoa, sugar boiled confectionary
111.	1801	Cocoa beans whole or broken, raw or roasted
112.	1802	Cocoa shells, husks, skins and other cocoa waste
113.	1803	Cocoa paste whether or not de-fatted
114.	1804	Cocoa butter, fat and oil
115.	1805	Cocoa powder, not containing added sugar or sweetening matter
116.	1806	Chocolates and other food preparations containing cocoa
117.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares

118.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled; 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 containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included
119.	1902	Seviyan (vermicelli); Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
120.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms (sabudana)
121.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as murki, pre-packaged and labelled
122.	1904	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); Fortified Rice Kernel (FRK)
123.	1905	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; Un-fried or un-cooked snack pellets, by whatever name called, manufactured through

		process of extrusion; Extruded or expanded products, savoury or salted
124.	1905 40 00	Rusks, toasted bread and similar toasted products
125.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
126.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
127.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
128.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
129.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
130.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
131.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
132.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
133.	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter

134.	2009 89 90	Tender coconut water, pre-packaged and labelled
135.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
136.	2101 20	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
137.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
138.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders
139.	2103	All goods, including sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard including Curry paste, mayonnaise and salad dressings
140.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
141.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
142.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters; Roasted Gram idli/dosa batter, chutney powder; Sweetmeats
143.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, whether or not pre-packaged and labelled
144.	2106 90 91	Diabetic foods
145.	2106 (other than 21069020)	Food preparations not elsewhere specified or included [other than pan masala]

146.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
147.	2201 90 10	Ice and snow
148.	2202 99	Plant-based milk drinks, ready for direct consumption as beverages
149.	2202 99 10	Soya milk drinks, whether or not sweetened or flavoured
150.	2202 99 20	Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]
151.	2202 99 30	Beverages containing milk
152.	2207	Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)
153.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
154.	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]
155.	2302	Rice bran (other than de-oiled rice bran)
156.	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing

		or distilling dregs and waste, whether or not in the form of pellets
157.	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil
158.	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
159.	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake and de-oiled rice bran
160.	2307	Wine lees; argol
161.	2309	Fish soluble paste
162.	2401	Tobacco leave
163.	2502	Unroasted iron pyrites
164.	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
165.	2504	Natural graphite
166.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26
167.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
168.	2507	Kaolin and other kaolinic clays, whether or not calcined
169.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths

170.	2509	Chalk
171.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk
172.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816
173.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less
174.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated
175.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
176.	2515 [Except 2515 12 20, 2515 12 90] or 6802	Ecaussine and other calcareous monumental or building stone (other than marble and travertine), alabaster, other than mirror polished stone which is ready to use
177.	2515 11 00	Marble and travertine, crude or roughly trimmed
178.	2515 12 10	Marble and travertine blocks
179.	2516 [Except 2516 11 00, 25161200]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
180.	2516 11 00	Granite crude or roughly trimmed
181.	2516	Granite blocks
182.	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial

		waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones heading 2515 or 2516 whether or not heat-treated
183.	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
184.	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead- burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure
185.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders
186.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
187.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825
188.	2524	Asbestos
189.	2525	Mica, including splitting; mica waste.
190.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
191.	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ (calculated on dry weight)
192.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar

193.	2530	Mineral substances not elsewhere specified or included
194.	2611	Tungsten ores and concentrates
195.	2612	Uranium or thorium ores and concentrates
196.	2613	Molybdenum ores and concentrates
197.	2614	Titanium ores and concentrates
198.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates
199.	2616	Precious metal ores and concentrates
200.	2617	Other ores and concentrates
201.	2618	Granulated slag (slag sand) from the manufacture of iron or steel
202.	2619	Linz-Donawitz (LD) Slag
203.	2621	Fly Ash
204.	27	Bio-gas
205.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
206.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
207.	2710	(a) Kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST iii. Marine Fuel 0.5% (FO)
208.	2711 12 00, 2711 13 00, 2711	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to non-domestic exempted category (NDEC)

	19 10	customers by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited
209.	2711 12 00, 2711 13 00, 2711 19 10	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers
210.	28	Thorium oxalate, Enriched KBF ₄ (enriched potassium fluoborate), Enriched elemental boron, Nuclear fuel
211.	28	Anaesthetics, Potassium Iodate, Iodine, Steam
212.	2804 40 10	Medical grade oxygen
213.	2805 11	Nuclear grade sodium
214.	2807	Sulphuric Acid
215.	2808	Nitric acid
216.	2809	Fertilizer grade phosphoric acid
217.	2814	Ammonia
218.	2845	Heavy water and other nuclear fuels
219.	2847	Medicinal grade hydrogen peroxide
220.	2853	Compressed air
221.	28 or 38	Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985
222.	29 or 3808 93	Gibberellic acid
223.	2906 11 10	Natural Menthol
224.	2906 11 10, 30, 3301	Following goods from Natural Menthol namely:- a. Menthol and menthol crystals,

		b. Peppermint (Mentha Oil), c. Fractionated/de-terpenated mentha oil (DTMO) d. De-mentholised oil (DMO), e. Spearmint oil f. Mentha piperita oil
225.	30	Insulin, Cyclosporin, Desferrioxamine injection or deferiprone, Oral re-hydration salts
226.	30 or any Chapter	All Drugs and medicines including their salts and esters and diagnostic test kits; formulations manufactured from bulk drugs [other than those specified at nil at S. No. 113 of notification No. 10/2025-Central Tax (Rate) dated 17th September, 2025]
227.	30	Diagnostic kits for detection of all types of hepatitis
228.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems
229.	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia
230.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for

		therapeutic or prophylactic uses, not elsewhere specified or included
231.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures whether or not modified
232.	3002, 3006	Animal or Human Blood Vaccines
233.	3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
234.	3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
235.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
236.	3006	Pharmaceutical goods specified in Note 4 to this Chapter i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile

		laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals (other than contraceptives); Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes
237.	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers pre- packaged and labelled
238.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
239.	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
240.	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
241.	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; other than those which are clearly not to be used as fertilizers
242.	32	Wattle extract, quebracho extract, chestnut extract
243.	3202	Enzymatic preparations for pre-tanning
244.	3304	Talcum powder, Face powder
245.	3305	Hair oil, shampoo
246.	3306	Toothpaste
247.	3306 10 10	Tooth powder
248.	3306 20 00	Yarn used to clean between the teeth (Dental floss)
249.	3307	Shaving cream, shaving lotion, aftershave lotion
250.	3307 41 00	Agarbatti, lobhan, dhoop batti, dhoop, sambraani

251.	3401	Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes
252.	3402	Sulphonated castor oil, fish oil or sperm oil
253.	3406	Candles, tapers and the like
254.	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
255.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
256.	3605 00 10	All goods
257.	3701	Photographic plates and film for x-ray for medical use
258.	3705	Photographic plates and films, exposed and developed, other than cinematographic film
259.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films
260.	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens

		8 Beauveriabassiana
		9 NPV of Helicoverpaarmigera
		10 NPV of Spodopteralitura
		11 Neem based pesticides
		12 Cymbopogan
261.	3816	Dolomite ramming mix
262.	3818	Silicon wafers
263.	3822	All diagnostic kits or reagents including certified reference materials
264.	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel
265.	3926	Feeding bottles, Plastic beads
266.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
267.	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)
268.	4007	Latex Rubber Thread
269.	4011	Rear Tractor tyres and rear tractor tyre tubes
270.	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft
271.	4011 70 00	Tyre for tractors
272.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws
273.	4013 90 49	Tube for tractor tyres
274.	4014	Nipples of feeding bottles

275.	4015	Surgical rubber gloves or medical examination rubber gloves
276.	4016	Rubber bands
277.	4017	Waste or scrap of hard rubber
278.	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
279.	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split
280.	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
281.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
282.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
283.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
284.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
285.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114

286.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
287.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
288.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
289.	4202 22 20	Hand bags and shopping bags, of cotton
290.	4202 22 30	Hand bags and shopping bags, of jute
291.	4203	Gloves specially designed for use in sports
292.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues

293.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]
294.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
295.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking- sticks, umbrellas, tool handles or the like
296.	4405	Wood wool; wood flour
297.	4406	Railway or tramway sleepers (cross-ties) of wood
298.	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 [for match splints]
299.	4409	Bamboo flooring
300.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
301.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
302.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
303.	4418	Bamboo wood building joinery
304.	4419	Tableware and Kitchenware of wood
305.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes

		and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
306.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
307.	4501	Natural cork, raw or simply prepared
308.	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp- edged blanks for corks or stoppers)
309.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
310.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
311.	4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
312.	4701	Mechanical wood pulp
313.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
314.	4704	Chemical wood pulp, sulphite, other than dissolving grades
315.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
316.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material

317.	4707	Recovered waste or scrap of paper or paperboard
318.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
319.	39, 48	Paper Sacks/Bags and bio-degradable bags
320.	4801	Newsprint, in rolls or sheets
321.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
322.	4819 10, 4819 20	Cartons, boxes and cases of, - (a) Corrugated paper or paper boards; or (b) Non-corrugated paper or paper board
323.	4823	Paper pulp moulded trays; Kites, Paper mache articles
324.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
325.	5004 to 5006	Silk yarn
326.	5007	Woven fabrics of silk or of silk waste
327.	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool
328.	5105	Wool and fine or coarse animal hair, carded or combed
329.	5106 to 5110	Yarn of wool or of animal hair
330.	5111 to 5113	Woven fabrics of wool or of animal hair
331.	5201 to 5203	Cotton and Cotton waste
332.	5204	Cotton sewing thread, whether or not put up for retail sale
333.	5205 to 5207	Cotton yarn [other than khadi yarn]
334.	5208 to 5212	Woven fabrics of cotton

335.	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)
336.	5302	True hemp (<i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)
337.	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)
338.	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn including coir pith compost pre-packaged and labelled
339.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
340.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
341.	5402, 5403, 5404, 5405, 5406	All goods including synthetic or artificial filament yarns
342.	5407, 5408	Woven fabrics of manmade textile materials
343.	5501, 5502	Synthetic or artificial filament tow
344.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres
345.	5505	Waste of manmade fibres
346.	5508	Sewing thread of manmade staple fibres, whether or not put up for retail sale
347.	5509, 5510, 5511	Yarn of manmade staple fibres
348.	5512 to 5516	Woven fabrics of manmade staple fibres
349.	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool except cigarette filter rods

350.	5602	Felt, whether or not impregnated, coated, covered or laminated
351.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
352.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics
353.	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, including real zari thread (gold) and silver thread combined with textile thread, imitation zari thread or yarn known by any name in trade parlance
354.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
355.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics including jute twine, coir cordage or ropes
356.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
357.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included, products of coir
358.	5701	Carpets and other textile floor coverings, knotted, whether or not made up
359.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem",

		"Schumacks", "Karamanie" and similar hand-woven rugs
360.	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up
361.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
362.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom
363.	5702, 5703, 5705	Coir mats, matting, floor covering and handloom durries
364.	5801	All goods
365.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
366.	5803	Gauze, other than narrow fabrics of heading 5806
367.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
368.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
369.	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
370.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
371.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels,

		pompons and similar articles; saree fall
372.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders
373.	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, salma, dabka, chumki, gota, sitara, naqsi, kora, glass beads, badla, gizai
374.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like
375.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810
376.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
377.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
378.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
379.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
380.	5905	Textile wall coverings
381.	5906	Rubberised textile fabrics, other than those of heading 5902
382.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or

		the like
383.	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
384.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
385.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material
386.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines; Cotton fabrics and articles used in machinery and plant; Jute fabrics and articles used in machinery or plant; Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery; Straining cloth of a kind used in oil presses or the like, including that of human hair; Paper maker's felt, woven; Gaskets, washers, polishing discs and other machinery parts of textile articles
387.	60	Knitted or crocheted fabrics [All goods]
388.	61	Article of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs 2500 per piece

389.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per piece
390.	63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece
391.	6309 or 6310	Worn clothing and other worn articles; rags
392.	64	Footwear of sale value not exceeding Rs.2500 per pair
393.	6501	Textile caps
394.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics
395.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
396.	6602	Whips, riding-crops and the like
397.	6602 00 00	Walking-sticks including seat sticks
398.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
399.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)
400.	68	Sand lime bricks or Stone inlay work
401.	6802	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
402.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
403.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china

404.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
405.	6913	Statues and other ornamental articles
406.	7001	Cullet or other waste or scrap of glass
407.	7015 10	Glasses for corrective spectacles and flint buttons
408.	7018	Glass beads
409.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
410.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes
411.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium
412.	7317	Animal shoe nails
413.	7319	Sewing needles
414.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
415.	7321 or 8516	Solar cookers
416.	7323	Table, kitchen or other household articles of iron & steel; Utensils
417.	7418	Table, kitchen or other household articles of copper; Utensils
418.	7419 80 30	Brass Kerosene Pressure Stove
419.	7615	Table, kitchen or other household articles of aluminium; Utensils
420.	8306	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; metal bidriware

421.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors
422.	8407 10 00, 8411	Aircraft engines
423.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
424.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
425.	8413, 8413 91	Hand pumps and parts thereof
426.	8413 81 90	Hydraulic Pumps for tractors
427.	8414 20 20	Other hand pumps
428.	8419 12	Solar water heater and system
429.	8420	Hand operated rubber roller
430.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers
431.	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers
432.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]
433.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof
434.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee- keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts thereof
435.	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed

		for sewing machines; sewing machines needles and parts of sewing machines
436.	8479	Composting Machines
437.	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants/devices; (f) Solar lantern/solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels. Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service
438.	8504	Charger or charging station for Electrically operated vehicles

439.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.
440.	87	Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology
441.	87	Electrically operated vehicles, including two and three wheeled electric vehicles. Explanation.- For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.
442.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
443.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle
444.	8708 10 10	Bumpers and parts thereof for tractors
445.	8708 30 00	Brakes assembly and its parts thereof for tractors
446.	8708 40 00	Gear boxes and parts thereof for tractors
447.	8708 50 00	Transaxles and its parts thereof for tractors
448.	8708 70 00	Road wheels and parts and accessories thereof for tractors
449.	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof
450.	8708 92 00	Silencer assembly for tractors and parts thereof

451.	8708 93 00	Clutch assembly and its parts thereof for tractors
452.	8708 94 00	Steering wheels and its parts thereof for tractor
453.	8708 99 00	Hydraulic and its parts thereof for tractors
454.	8708 99 00	Fender, Hood, Wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors.
455.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
456.	8712	Bicycles and other cycles (including delivery tricycles), not motorised
457.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
458.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of heading 8712
459.	8714 20	Parts and accessories of carriage for disabled persons
460.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
461.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
462.	88 or Any other Chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads
463.	8802	Other aircraft (for example, helicopters, aeroplanes), other than for personal use
464.	8806	Unmanned aircraft
465.	8807	Parts of goods of heading 8802 or 8806

466.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
467.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
468.	8904	Tugs and pusher craft
469.	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms
470.	8906	Other vessels, including warships and lifeboats other than rowing boats
471.	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)
472.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907
473.	90	Coronary stents and coronary stent systems for use with cardiac catheters
474.	90 or any other Chapter	Artificial kidney
475.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
476.	90 or any other Chapter	Patent Ductus Arteriosus/Atrial Septal Defect occlusion device
477.	90 or any other Chapter	Parts of the following goods, namely: - (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs
478.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 1 appended to this Schedule

479.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney
480.	9001	Contact lenses; Spectacle lenses
481.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
482.	9004	Spectacles, corrective (including goggles for correcting vision)
483.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro- medical apparatus and sight-testing instruments
484.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
485.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
486.	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]
487.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, 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
488.	9025	Thermometers for medical, surgical, dental or veterinary usage

489.	9027	Instruments and apparatus for medical, surgical, dental or veterinary uses, for physical or chemical analysis
490.	9403	Furniture wholly made of bamboo, cane or rattan
491.	9404	Coir products (except coir mattresses)
492.	9404	Products wholly made of quilted textile materials not exceeding Rs 2500 per piece
493.	9404	Cotton quilts of sale value not exceeding Rs. 2500 per piece
494.	9401 10 00	Aircraft seats
495.	9405	Hurricane lanterns, Kerosene lamp/pressure lantern, petromax, glass chimney, and parts thereof
496.	9503	Toy balloons made of natural rubber latex
497.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
498.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. (other than Video game consoles and Machines)
499.	9506	Sports goods other than articles and equipment for general physical exercise
500.	9507	Fishing hooks
501.	9507	Fishing rods, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy birds (other than those of heading 9208 or 9705) and similar hunting or shooting requisites
502.	9601	Worked ivory, bone, tortoise shell, horn, antlers, corals, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)

503.	9603 [other than 9603 10 00]	Broomsticks (other than brooms consisting of twigs or other vegetable materials bound together, with or without handles)
504.	9603 21 00	Tooth brushes including dental-plate brushes
505.	9607	Slide fasteners and parts thereof
506.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof
507.	9619 00 30, 9619 00 40, or 9619 00 90	All goods
508.	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques
509.	9702	Original engravings, prints and lithographs
510.	9703	Original sculptures and statuary, in any material
511.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907
512.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest including numismatic coins
513.	9706	Antiques of an age exceeding one hundred years

514.	9804	All drugs or medicines including their salts and esters and diagnostic test kits and formulations intended for personal use [other than those specified at nil at S No. 113 of Notification No. 10/2025-Central Tax (Rate) dated 17th September, 2025]
515.	Any chapter	Rosaries, prayer beads or Hawan samagri
516.	Any chapter	Biomass briquettes or solid bio fuel pellets

List 1 [See S. No. 478 of the Schedule I]

(A) (1) Braille writers and braille writing instruments

(2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers

(3) Canes, Electronic aids like the Sonic Guide

(4) Optical, Environmental Sensors

(5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator

(6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels

(7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks

(8) Drafting, Drawing aids, tactile displays

(9) Specially adapted clocks and watches

(B) (1) Wheel chairs falling under heading No. 87.13 of the First Schedule

(2) Retro fitment kits for vehicles used by the disabled

(C) Artificial electronic larynx and spares thereof

(D) Artificial electronic ear (Cochlear implant)

(E) (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers

(2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines

(3) Braille paper

(4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind

(5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes

(6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind

(7) Assistive listening devices, audiometers

(8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags

(9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.