

## SCHEDULE II - 6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	01012100, 010129	Live horses
<del>2.</del> <sup>1</sup> [2.]	<del>0202</del>	<del>Meat of bovine animals, frozen and put up in unit containers]</del>  <i>Footnote for Sl. No. 2</i>  <i>1. Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i>
<del>3.</del> <sup>1</sup> [3.]	<del>0203</del>	<del>Meat of swine, frozen and put up in unit containers]</del>  <i>Footnote for Sl. No. 3</i>  <i>1. Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i>
<del>4.</del> <sup>1</sup> [4.]	<del>0204</del>	<del>Meat of sheep or goats, frozen and put up in unit containers]</del>  <i>Footnote for Sl. No. 4</i>  <i>1. Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i>
<del>5.</del> <sup>1</sup> [5.]	<del>0205</del>	<del>Meat of horses, asses, mules or hinnies, frozen and put up in unit containers]</del>  <i>Footnote for Sl. No. 5</i>  <i>1. Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i>
<del>6.</del> <sup>1</sup> [6.]	<del>0206</del>	<del>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers]</del>  <i>Footnote for Sl. No. 6</i>

		<p>1. <i>Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p>			
1[7.	0207	<p><del>Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers]</del></p> <p><i>Footnote for Sl. No. 7</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p>			
1[8.	0208	<p><del>Other meat and edible meat offal, frozen and put up in unit containers]</del></p> <p><i>Footnote for Sl. No. 8</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p>			
1[9.	0209	<p><del>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers]</del></p> <p><i>Footnote for Sl. No. 9</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p>			
1[10.	0209	<p><del>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers]</del></p> <p><i>Footnote for Sl. No. 10</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p>			
11.	1[04029110, 04029920	<p>Condensed milk]</p> <p><i>Footnote for Sl. No. 11</i></p> <p>1. <i>Subs. by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017 for "</i></p> <table border="1" data-bbox="544 1937 1501 2145"> <tr> <td>11.</td> <td>0210</td> <td><i>Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers"</i></td> </tr> </table>	11.	0210	<i>Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers"</i>
11.	0210	<i>Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers"</i>			

12.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads
13.	0406	Cheese
14.	0801	Brazil nuts, dried, whether or not shelled or peeled <sup>1</sup> <del>and desiccated coconuts</del> <sup>2</sup> <del>and desiccated coconuts</del> ]]  <i>Footnote for Sl. No. 14</i>  1. Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017  2. Inserted by <a href="#">Corrigendum</a> dated 27.07.2017
15.	0802	<sup>1</sup> [Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts]]  <i>Footnote for Sl. No. 15</i>  1. Subs. by Noti. No. <a href="#">18/2021-Central Tax (Rate)</a> dated 28.12.2021 w.e.f. 01.01.2022 for "Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), <sup>2</sup> <del>walnuts</del> ] Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]"  2. Omitted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017
16.	0804	<sup>1</sup> [Dates (soft or hard), figs, pineapples, avocados, guavas <sup>2</sup> ], mangoes (other than mangoes sliced, dried)] and mangosteens, dried]  <i>Footnote for Sl. No. 16</i>  1. Subs. by Noti. No. <a href="#">34/2017-Central Tax (Rate)</a> dated 13.10.2017 for " <sup>3</sup> [Dates (soft or hard)], figs, pineapples, avocados, guavas, mangoes and mangosteens, dried"  2. Inserted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022  3. Subs. by <a href="#">Corrigendum</a> dated 27.07.2017 for "Dates"
<sup>1</sup> [16A.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried.]

		<p><i>Footnote for Sl. No. 16A</i></p> <p>1. Inserted by <a href="#">Corrigendum</a> dated 12.07.2017</p>
17.	0813	<p>Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or <sup>1</sup><sup>2</sup>[dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]]</p> <p><i>Footnote for Sl. No. 17</i></p> <p>1. Subs. by Noti. No. <a href="#">34/2017-Central Tax (Rate)</a> dated 13.10.2017 for "dried fruits of Chapter 8 [other than tamarind, dried]"</p> <p>2. Subs. by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017 for "dried fruits of Chapter 8"</p>
18.	1108	Starches; inulin
19.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
20.	1502	Fats of <b>bovine</b> animals, sheep or goats, other than those of heading 1503
21.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
22.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
23.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
24.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
25.	1516	<p><sup>1</sup>[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.]</p> <p><i>Footnote for Sl. No. 25</i></p> <p>1. Subs. by Noti. No. <a href="#">18/2021-Central Tax (Rate)</a> dated 28.12.2021 w.e.f. 01.01.2022 for "Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-</p>

		<i>esterified, re-esterified or elaidinised, whether or not refined, but not further prepared."</i>
26.	1517	<p><sup>1</sup>[Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516]</p> <p><i>Footnote for Sl. No. 26</i></p> <p>1. <i>Subs. by Noti. No. <a href="#">18/2021</a>-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516"</i></p>
27.	1518	<p><sup>1</sup>[Animal or microbial fats and animal or microbial oils and 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 of included]</p> <p><i>Footnote for Sl. No. 27</i></p> <p>1. <i>Subs. by Noti. No. <a href="#">18/2021</a>-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Animal fats and animal oils and 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 or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included"</i></p>
28.	1601	<p><sup>1</sup>[Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products]</p> <p><i>Footnote for Sl. No. 28</i></p> <p>1. <i>Subs. by Noti. No. <a href="#">18/2021</a>-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Sausages and similar products, of meat, meat offal or blood; food preparations based on these products"</i></p>

29.	1602	<sup>1</sup> [Other prepared or preserved meat, meat offal, blood or insects]  <i>Footnote for Sl. No. 29</i> <i>1. Subs. by Noti. No. <a href="#">18/2021</a>-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Other prepared or preserved meat, meat offal or blood"</i>
30.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
31.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
32.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
<sup>1</sup> [32A.	170191, 170199	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)]  <i>Footnote for Sl. No. 32A</i> <i>1. Inserted by Noti. No. <a href="#">41/2017</a>-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
<sup>1</sup> [32AA.	1704	Sugar boiled confectionery]  <i>Footnote for Sl. No. 32AA</i> <i>1. Inserted by Noti. No. <a href="#">06/2018</a>-Central Tax (Rate) dated 25.01.2018</i>
<sup>1</sup> [32B.	1902	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]  <i>Footnote for Sl. No. 32B</i> <i>1. Inserted by Noti. No. <a href="#">41/2017</a>-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
<sup>1</sup> [32C.	19059030	Extruded or expanded products, savoury or salted (other than unfried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)]  <i>Footnote for Sl. No. 32C</i>

		<i>1. Inserted by Noti. No. <a href="#">05/2024-Central Tax (Rate)</a> dated 08.10.2024 w.e.f. 10.10.2024</i>
33.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
34.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
35.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
36.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
37.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
38.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glac? or crystallised)
39.	2007	Jams, fruit jellies, marmalades, fruit or nut pur?e and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
40.	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
41.	2009	<sup>1</sup> [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.]  <i>Footnote for Sl. No. 41</i> <i>1. Subs. by Noti. No. <a href="#">18/2021-Central Tax (Rate)</a> dated 28.12.2021 w.e.f. 01.01.2022 for "Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter."</i>
<sup>1</sup> [41A.	20098990	Tender coconut water <sup>2</sup> ], pre-packaged and labelled]

		<p><i>Footnote for Sl. No. 41A</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">18/2021-Central Tax (Rate)</a> dated 28.12.2021 w.e.f. 01.01.2022</i></p> <p>2. <i>Subs. by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022 for "put up in unit container and, -</i></p> <p style="padding-left: 40px;"><i>(a) bearing a registered brand name; or</i></p> <p style="padding-left: 40px;"><i>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]"</i></p>			
42.	210130	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof			
43.	2102	<p><sup>1</sup>[Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders]</p> <p><i>Footnote for Sl. No. 43</i></p> <p>1. <i>Subs. by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017 for "Yeasts and prepared baking powders"</i></p>			
<sup>1</sup> [44.	2103	<p>All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings]</p> <p><i>Footnote for Sl. No. 44</i></p> <p>1. <i>Subs. by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017 for "</i></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 5px;">44.</td> <td style="padding: 5px;">2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]</td> <td style="padding: 5px;"><i>Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning"</i></td> </tr> </table>	44.	2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]	<i>Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning"</i>
44.	2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]	<i>Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning"</i>			
45.	2106	<p><sup>1</sup>[Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, <sup>2</sup><del>[including idli / dosa batter]</del></p>			

		<p><i>Footnote for Sl. No. 45</i></p> <ol style="list-style-type: none"> <li><i>Subs. by Noti. No. <a href="#">27/2017</a>-Central Tax (Rate) dated 22.09.2017 for "Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi"</i></li> <li><i>Omitted by Noti. No. <a href="#">41/2017</a>-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></li> </ol>
46.	210690	<p><sup>1</sup>[Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram] <sup>2</sup> [, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 46</i></p> <ol style="list-style-type: none"> <li><i>Subs. by Noti. No. <a href="#">34/2017</a>-Central Tax (Rate) dated 13.10.2017 for "Namkeens, bhujia, mixture, chabena and similar edible preparations in <sup>3</sup>[ready for consumption form (other than roasted gram)]"</i></li> <li><i>Subs. by Noti. No. <a href="#">06/2022</a>-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "put up in unit container and,-</i> <p style="margin-left: 40px;"><i>(a) bearing a registered brand name; or</i></p> <p style="margin-left: 40px;"><i>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]"</i></p> </li> <li><i>Subs. by Noti. No. <a href="#">27/2017</a>-Central Tax (Rate) dated 22.09.2017 for "ready for consumption"</i></li> </ol>
<sup>1</sup> [46A.	21069091	<p>Diabetic foods]</p> <p><i>Footnote for Sl. No. 46A</i></p> <ol style="list-style-type: none"> <li><i>Inserted by Noti. No. <a href="#">41/2017</a>-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></li> </ol>
<sup>1</sup> [46B.	2201	<p>Drinking water packed in 20 litres bottles]</p> <p><i>Footnote for Sl. No. 46B</i></p> <ol style="list-style-type: none"> <li><i>Inserted by Noti. No. <a href="#">06/2018</a>-Central Tax (Rate) dated 25.01.2018</i></li> </ol>
47.	<sup>1</sup> [22029910]	<p>Soya milk drinks</p>

		<p><i>Footnote for Sl. No. 47</i></p> <p>1. Subs. by <a href="#">Corrigendum</a> dated 12.07.2017 for "2202 90 10"</p>
48.	<sup>1</sup> [22029920]	<p><sup>2</sup>[Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]]</p> <p><i>Footnote for Sl. No. 48</i></p> <p>1. Subs. by <a href="#">Corrigendum</a> dated 12.07.2017 for "2202 90 20"</p> <p>2. Subs. by Noti. No. <a href="#">12/2022-Central Tax (Rate)</a> dated 30.12.2022 w.e.f. 01.01.2023 for "Fruit pulp or fruit juice based drinks"</p>
<sup>1</sup> [49.	<sup>2</sup> [22029990]	<p>Tender coconut water <sup>3</sup>[put up in unit container and, -</p> <p>(a) bearing a registered brand name; or</p> <p>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]]</p> <p><i>Footnote for Sl. No. 49</i></p> <p>1. Omitted by Noti. No. <a href="#">18/2021-Central Tax (Rate)</a> dated 28.12.2021 w.e.f. 01.01.2022</p> <p>2. Subs. by <a href="#">Corrigendum</a> dated 12.07.2017 for "2202 90 90"</p> <p>3. Subs. by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017 for "'put up in unit container and bearing a registered brand name"</p>
50.	<sup>1</sup> [22029930]	<p>Beverages containing milk</p> <p><i>Footnote for Sl. No. 50</i></p> <p>1. Subs. by <a href="#">Corrigendum</a> dated 12.07.2017 for "2202 90 30"</p>
51.	25151210	Marble and travertine blocks
52.	2516	Granite blocks
53.	28	Anaesthetics
54.	28	Potassium Iodate
55.	28	Steam

56.	<sup>1</sup> [28 or 38]	<p>Micronutrients, which are covered under <sup>2</sup>[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</p> <p><i>Footnote for Sl. No. 56</i></p> <p>1. Subs. by Noti. No. <a href="#">06/2018-Central Tax (Rate)</a> dated 25.01.2018 for "38"</p> <p>2. Subs. by <a href="#">Corrigendum</a> dated 27.07.2017 for "serial number 1(f)"</p>
57.	280120	Iodine
<sup>1</sup> [57A.	28044010	<p>Medical grade oxygen]</p> <p><i>Footnote for Sl. No. 57A</i></p> <p>1. Inserted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</p>
<sup>1,2</sup> [ <del>57B.</del>	2809	<p>Fertilizer grade phosphoric acid]]</p> <p><i>Footnote for Sl. No. 57B</i></p> <p>1. Omitted by Noti. No. <a href="#">18/2018-Central Tax (Rate)</a> dated 26.07.2018 w.e.f. 27.07.2018</p> <p>2. Inserted by Noti. No. <a href="#">06/2018-Central Tax (Rate)</a> dated 25.01.2018</p>
58.	2847	Medicinal grade hydrogen peroxide
59.	<sup>1</sup> [29 or 380893]	<p>Gibberellic acid</p> <p><i>Footnote for Sl. No. 59</i></p> <p>1. Subs. by Noti. No. <a href="#">06/2018-Central Tax (Rate)</a> dated 25.01.2018 for "29"</p>
60.	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
61.	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
62.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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
63.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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
64.	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
65.	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 <sup>1</sup> [and Ostomy appliances]]  <i>Footnote for Sl. No. 65</i>  <i>1. Inserted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i>
<sup>1</sup> [ <del>66.</del>	3102	<del>Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers]</del>  <i>Footnote for Sl. No. 66</i>

		<p>1. <i>Omitted by Noti. No. <a href="#">18/2017-Central Tax (Rate)</a> dated 30.06.2017 w.e.f. 01.07.2017</i></p>			
1 67.	3103	<p><del>Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers]</del></p> <p><i>Footnote for Sl. No. 67</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">18/2017-Central Tax (Rate)</a> dated 30.06.2017 w.e.f. 01.07.2017</i></p>			
1 68.	3104	<p><del>Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers]</del></p> <p><i>Footnote for Sl. No. 68</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">18/2017-Central Tax (Rate)</a> dated 30.06.2017 w.e.f. 01.07.2017</i></p>			
1 69.	3105	<p><del>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]</del></p> <p><i>Footnote for Sl. No. 69</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">18/2017-Central Tax (Rate)</a> dated 30.06.2017 w.e.f. 01.07.2017</i></p>			
1 70.	2 3215	<p><del>All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink]]</del></p> <p><i>Footnote for Sl. No. 70</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i></p> <p>2. <i>Subs. by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017 for "</i></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 5px;">70.</td> <td style="padding: 5px;">3215</td> <td style="padding: 5px;"><i>Fountain pen ink"</i></td> </tr> </table>	70.	3215	<i>Fountain pen ink"</i>
70.	3215	<i>Fountain pen ink"</i>			

<sup>1</sup> [71.	3215	Ball pen ink]  <i>Footnote for Sl. No. 71</i> <i>1. Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i>
72.	33061010	Tooth powder
73.	33074100	Odoriferous preparations which operate by burning [other than <sup>1</sup> [agarbattis, lobhan, dhoop batti, dhoop, sambhrani]]  <i>Footnote for Sl. No. 73</i> <i>1. Subs. by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017 for "agarbattis"</i>
74.	29, 30, <sup>1</sup> [3301]	Following goods 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  <i>Footnote for Sl. No. 74</i> <i>1. Subs. by <a href="#">Corrigendum</a> dated 27.07.2017 for "3302"</i>
75.	3406	Candles, tapers and the like
<sup>1</sup> [75A.	36050010	All goods]  <i>Footnote for Sl. No. 75A</i> <i>1. Inserted by Noti. No. <a href="#">03/2020-Central Tax (Rate)</a> dated 25.03.2020 w.e.f. 01.04.2020</i>
76.	3701	Photographic plates and film for x-ray for medical use
77.	3705	Photographic plates and films, exposed and developed, other than cinematographic film

78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.
<sup>1</sup> [78A.	3808	<p>The following Bio-pesticides, namely -</p> <ol style="list-style-type: none"> <li>1 Bacillus thuringiensis var. israelensis</li> <li>2 Bacillus thuringiensis var. kurstaki</li> <li>3 Bacillus thuringiensis var. galleriae</li> <li>4 Bacillus sphaericus</li> <li>5 Trichoderma viride</li> <li>6 Trichoderma harzianum</li> <li>7 Pseudomonas fluorescens</li> <li>8 Beauveria bassiana</li> <li>9 NPV of Helicoverpa armigera</li> <li>10 NPV of Spodoptera litura</li> <li>11 Neem based pesticides</li> <li>12 Cymbopogon]</li> </ol> <p><i>Footnote for Sl. No. 78A</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">06/2018</a>-Central Tax (Rate) dated 25.01.2018</i></p>
79.	3818	Silicon wafers
80.	3822	All diagnostic kits and reagents
<sup>1</sup> [80A.	3826	<p><sup>2</sup>[Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)]]</p> <p><i>Footnote for Sl. No. 80A</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">06/2018</a>-Central Tax (Rate) dated 25.01.2018</i></p>

		2. <i>Subs. by Noti. No. <a href="#">08/2021</a>-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021 for "Bio-diesel"</i>
<sup>1</sup> <del><sup>2</sup>[80AA.</del>	3923 or 6305	<p><del>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]</del></p> <p><i>Footnote for Sl. No. 80AA</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">27/2019</a>-Central Tax (Rate) dated 30.12.2019 w.e.f. 01.01.2020</i></p> <p>2. <i>Inserted by Noti. No. <a href="#">14/2019</a>-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i></p>
81.	3926	Feeding bottles
82.	3926	Plastic beads
83.	4007	Latex Rubber Thread
84.	4014	Nipples of feeding bottles
85.	4015	Surgical rubber gloves or medical examination rubber gloves
<sup>1</sup> [85A.	4016	<p>Rubber bands]</p> <p><i>Footnote for Sl. No. 85A</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">27/2017</a>-Central Tax (Rate) dated 22.09.2017</i></p>
<sup>1</sup> [85B	4107	<p>Leather further prepared after tanning or crusting, including parchment-dressed leather, of <b>bovine</b> (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114]</p> <p><i>Footnote for Sl. No. 85B</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">06/2022</a>-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i></p>
<sup>1</sup> [85C	4112	<p>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]</p> <p><i>Footnote for Sl. No. 85C</i></p>

		<p>1. <i>Inserted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i></p>
<sup>1</sup> [85D	4113	<p>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]</p> <p><i>Footnote for Sl. No. 85D</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i></p>
<sup>1</sup> [85E	4114	<p>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather]</p> <p><i>Footnote for Sl. No. 85E</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i></p>
<sup>1</sup> [85F	4115	<p>Composition leather with a <b>basis</b> 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]</p> <p><i>Footnote for Sl. No. 85F</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i></p>
<sup>1</sup> [86.	4107	<p><del>Leather further prepared after tanning or crusting, including parchment-dressed leather, of <b>bovine</b> (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114]</del></p> <p><i>Footnote for Sl. No. 86</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p>
<sup>1</sup> [87.	4112	<p><del>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]</del></p>

		<p><i>Footnote for Sl. No. 87</i></p> <p>1. Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</p>			
188.	4113	<p><del>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]</del></p> <p><i>Footnote for Sl. No. 88</i></p> <p>1. Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</p>			
189.	42022220	<p>Hand bags and shopping bags, of cotton]</p> <p><i>Footnote for Sl. No. 89</i></p> <p>1. Subs. by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017 for "</p> <table border="1" data-bbox="544 992 1501 1137"> <tr> <td>89.</td> <td>4114</td> <td>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather</td> </tr> </table>	89.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
89.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather			
190.	42022230	<p>Hand bags and shopping bags, of jute]</p> <p><i>Footnote for Sl. No. 90</i></p> <p>1. Subs. by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017 for "</p> <table border="1" data-bbox="544 1464 1501 1733"> <tr> <td>90.</td> <td>4115</td> <td>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"</td> </tr> </table>	90.	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"
90.	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"			
91.	4203	Gloves specially designed for use in sports			
92.	44 or any Chapter	<p>The following goods, namely: -</p> <p>a. Cement Bonded Particle Board;</p> <p>b. Jute Particle Board;</p>			

		<p>c. Rice Husk Board;</p> <p>d. Glass-fibre Reinforced Gypsum Board (GRG)</p> <p>e. Sisal-fibre Boards;</p> <p>f. Bagasse Board; and</p> <p>g. Cotton Stalk Particle Board</p> <p>h. Particle/fibre board manufactured from agricultural crop residues</p>
<b>1</b> [92A.	44, 68, 83	<p>Idols of wood, stone [including marble] and metals [other than those made of precious metals]]</p> <p><i>Footnote for Sl. No. 92A</i></p> <p><b>1. Inserted by Noti. No. <a href="#">27/2017</a>-Central Tax (Rate) dated 22.09.2017</b></p>
93.	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
94.	4405	Wood wool; wood flour
95.	4406	Railway or tramway sleepers (cross-ties) of wood
96.	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]
<b>1</b> [96A.	4409	<p>Bamboo flooring]</p> <p><i>Footnote for Sl. No. 96A</i></p> <p><b>1. Inserted by Noti. No. <a href="#">18/2018</a>-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</b></p>
97.	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

98.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves			
99.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood			
<sup>1</sup> [99A.	4418	Bamboo wood building joinery]  <i>Footnote for Sl. No. 99A</i>  1. <i>Sl. No. 99A and 99B subs. for Sl. No. 99A by Noti. No. <a href="#">06/2018-Central Tax (Rate)</a> dated 25.01.2018 for "</i> <table border="1" data-bbox="544 640 1501 734"><tr><td><sup>2</sup>[99A.</td><td>4419</td><td><i>Tableware and Kitchenware of wood]"</i></td></tr></table> 2. <i>Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017</i>	<sup>2</sup> [99A.	4419	<i>Tableware and Kitchenware of wood]"</i>
<sup>2</sup> [99A.	4419	<i>Tableware and Kitchenware of wood]"</i>			
<sup>1</sup> [99B	4419	Tableware and Kitchenware of wood]  <i>Footnote for Sl. No. 99B</i>  1. <i>Sl. No. 99A and 99B subs. for Sl. No. 99A by Noti. No. <a href="#">06/2018-Central Tax (Rate)</a> dated 25.01.2018 for "</i> <table border="1" data-bbox="544 1122 1501 1216"><tr><td><sup>2</sup>[99A.</td><td>4419</td><td><i>Tableware and Kitchenware of wood]"</i></td></tr></table> 2. <i>Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017</i>	<sup>2</sup> [99A.	4419	<i>Tableware and Kitchenware of wood]"</i>
<sup>2</sup> [99A.	4419	<i>Tableware and Kitchenware of wood]"</i>			
100.	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			
101.	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]			
<sup>1</sup> [101A	45020000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)]			

		<p><i>Footnote for Sl. No. 101A</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">24/2018-Central Tax (Rate)</a> dated 31.12.2018 w.e.f. 01.01.2019</i></p>
<sup>1</sup> [101B	4503	<p>Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom]</p> <p><i>Footnote for Sl. No. 101B</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">24/2018-Central Tax (Rate)</a> dated 31.12.2018 w.e.f. 01.01.2019</i></p>
<sup>1</sup> [101C	4504	<p>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork]</p> <p><i>Footnote for Sl. No. 101C</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">24/2018-Central Tax (Rate)</a> dated 31.12.2018 w.e.f. 01.01.2019</i></p>
<sup>1</sup> [102.	4501	<p>Natural cork, raw or simply prepared]</p> <p><i>Footnote for Sl. No. 102</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">24/2018-Central Tax (Rate)</a> dated 31.12.2018 w.e.f. 01.01.2019</i></p>
<sup>1</sup> [103.	4601	<p><del>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetables materials such as of Bamboo, of rattan, of Other Vegetable materials]</del></p> <p><i>Footnote for Sl. No. 103</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">06/2018-Central Tax (Rate)</a> dated 25.01.2018</i></p>
<sup>1</sup> [104.	4602	<p><del>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah]</del></p> <p><i>Footnote for Sl. No. 104</i></p>

		<i>1. Omitted by Noti. No. <a href="#">06/2018-Central Tax (Rate) dated 25.01.2018</a></i>
105.	4701	Mechanical wood pulp
106.	4702	Chemical wood pulp, dissolving grades
107.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
108.	4704	Chemical wood pulp, sulphite, other than dissolving grades
109.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
110.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
<del>111.</del>	4707	<del>Recovered (waste and scrap) paper or paperboard]</del>  <i>Footnote for Sl. No. 111</i> <i>1. Omitted by Noti. No. <a href="#">34/2017-Central Tax (Rate) dated 13.10.2017</a></i>
112.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard
113.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
114.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
115.	48062000	Greaseproof papers
116.	48064010	Glassine papers
117.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
118.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803
119.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder,

		and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size
<del>1</del> [120.	4811	<del>Aseptic packaging paper]</del>  <i>Footnote for Sl. No. 120</i>  <i>1. Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i>
121.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
<del>1</del> [121A.	481910, 481920	Cartons, boxes and cases of, –  (a) corrugated paper or paper board; or  (b) non-corrugated paper or paper board]  <i>Footnote for Sl. No. 121A</i>  <i>1. Inserted by Noti. No. <a href="#">02/2024-Central Tax (Rate)</a> dated 12.07.2024 w.e.f. 15.07.2024</i>
<del>1</del> [122.	4819	<del>Cartons, boxes and cases of corrugated paper or paper board]</del>  <i>Footnote for Sl. No. 122</i>  <i>1. Omitted by Noti. No. <a href="#">08/2021-Central Tax (Rate)</a> dated 30.09.2021 w.e.f. 01.10.2021</i>
123.	4820	Exercise book, graph book, & laboratory note book and notebooks
124.	4823	Paper pulp moulded trays
125.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
<del>1</del> [125A.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed]  <i>Footnote for Sl. No. 125A</i>  <i>1. Inserted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i>
<del>1</del> [126.	49040000	<del>Music, printed or in manuscript, whether or not bound or illustrated]</del>

		<p><i>Footnote for Sl. No. 126</i></p> <p>1. Omitted by Noti. No. <a href="#">24/2018-Central Tax (Rate)</a> dated 31.12.2018 w.e.f. 01.01.2019</p>
<sup>1</sup> [127.	49060000	<p><del>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]</del></p> <p><i>Footnote for Sl. No. 127</i></p> <p>1. Omitted by Noti. No. <a href="#">08/2021-Central Tax (Rate)</a> dated 30.09.2021 w.e.f. 01.10.2021</p>
<sup>1</sup> [128.	4907	<p><del>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 <sup>2</sup>[similar documents of title [other than Duty Credit Scrips]]]</del></p> <p><i>Footnote for Sl. No. 128</i></p> <p>1. Omitted by Noti. No. <a href="#">08/2021-Central Tax (Rate)</a> dated 30.09.2021 w.e.f. 01.10.2021</p> <p>2. Subs. by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017 for "similar documents of title"</p>
<sup>1</sup> [129.	4908	<p><del>Transfers (decealecomanias)]</del></p> <p><i>Footnote for Sl. No. 129</i></p> <p>1. Omitted by Noti. No. <a href="#">08/2021-Central Tax (Rate)</a> dated 30.09.2021 w.e.f. 01.10.2021</p>
<sup>1</sup> [130.	4909	<p><del>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings]</del></p> <p><i>Footnote for Sl. No. 130</i></p> <p>1. Omitted by Noti. No. <a href="#">08/2021-Central Tax (Rate)</a> dated 30.09.2021 w.e.f. 01.10.2021</p>

<del>1</del> [131.	4910	<p><del>Calendars of any kind, printed, including calendar blocks]</del></p> <p><i>Footnote for Sl. No. 131</i></p> <p><i>1. Omitted by Noti. No. <a href="#">08/2021-Central Tax (Rate)</a> dated 30.09.2021 w.e.f. 01.10.2021</i></p>
<del>1</del> [132.	4911	<p><del>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]</del></p> <p><i>Footnote for Sl. No. 132</i></p> <p><i>1. Omitted by Noti. No. <a href="#">08/2021-Central Tax (Rate)</a> dated 30.09.2021 w.e.f. 01.10.2021</i></p>
<del>1</del> [132A.	5401	<p><del>Sewing thread of manmade filaments, whether or not put up for retail sale]</del></p> <p><i>Footnote for Sl. No. 132A</i></p> <p><i>1. Inserted by Noti. No. <a href="#">34/2017-Central Tax (Rate)</a> dated 13.10.2017</i></p> <p><i>Sl. No. 132A Omitted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
<del>132AA.</del>	5007	<p><del>Woven fabrics of silk or of silk waste.</del></p> <p><i>Sl. No. 132AA Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
<del>132AB.</del>	5111	<p><del>Woven fabrics of carded wool or of carded fine animal hair.</del></p> <p><i>Sl. No. 132AB Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>

<del>132AC.</del>	<del>5112</del>	<del>Woven fabrics of combed wool or of combed fine animal hair.</del>  <i>Sl. No. 132AC Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
<del>132AD.</del>	<del>5113</del>	<del>Woven fabrics of coarse animal hair or of horse hair.</del>  <i>Sl. No. 132AD Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
<del>132AE.</del>	<del>5208</del>	<del>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m<sup>2</sup>.</del>  <i>Sl. No. 132AE Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
<del>132AF.</del>	<del>5209</del>	<del>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m<sup>2</sup>.</del>  <i>Sl. No. 132AF Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
<del>132AG.</del>	<del>5210</del>	<del>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m<sup>2</sup>.</del>  <i>Sl. No. 132AG Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
<del>132AH.</del>	<del>5211</del>	<del>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m<sup>2</sup>.</del>  <i>Sl. No. 132AH Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>

<del>132AI.</del>	<del>5212</del>	<del>Other woven fabrics of cotton.</del>  <i>Sl. No. 132AI Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
<del>132AJ.</del>	<del>5309</del>	<del>Woven fabrics of flax.</del>  <i>Sl. No. 132AJ Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
<del>132AK.</del>	<del>5310</del>	<del>Woven fabrics of jute or of other textile bast fibres of heading 5303.</del>  <i>Sl. No. 132AK Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
<del>132AL.</del>	<del>5311</del>	<del>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</del>  <i>Sl. No. 132AL Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
<sup>1</sup> [ <del>132B.</del>	<del>5402, 5403, 5404, 5405, 5406</del>	Synthetic or artificial filament yarns]  <i>Footnote for Sl. No. 132B</i> <i>1. Inserted by Noti. No. <a href="#">34/2017</a>-Central Tax (Rate) dated 13.10.2017</i>  <i>Sl. No. 132B Omitted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
<del>132BA</del>	<del>5401</del>	<del>Sewing thread of man-made filaments, whether or not put up for retail sale.</del>  <i>Sl. No. 132BA Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>

132BB	5402	<p><del>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</del></p> <p><i>Sl. No. 132BB Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132BC	5403	<p><del>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</del></p> <p><i>Sl. No. 132BC Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132BD	5404	<p><del>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.</del></p> <p><i>Sl. No. 132BD Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132BE	5405	<p><del>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.</del></p> <p><i>Sl. No. 132BE Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132BF	5406	<p><del>Man-made filament yarn (other than sewing thread), put up for retail sale.</del></p> <p><i>Sl. No. 132BF Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>

<del>132BG</del>	<del>5407</del>	<p><del>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404.</del></p> <p><i>Sl. No. 132BG Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
<del>132BH</del>	<del>5408</del>	<p><del>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.</del></p> <p><i>Sl. No. 132BH Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
<sup>1</sup> [ <del>132C.</del>	<del>5508</del>	<p><del>Sewing thread of manmade staple fibres]</del></p> <p><i>Footnote for Sl. No. 132C</i></p> <p><i>1. Inserted by Noti. No. <a href="#">34/2017</a>-Central Tax (Rate) dated 13.10.2017</i></p> <p><i>Sl. No. 132C Omitted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
<del>132CA</del>	<del>5501</del>	<p><del>Synthetic filament tow.</del></p> <p><i>Sl. No. 132CA Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
<del>132CB</del>	<del>5502</del>	<p><del>Artificial filament tow</del></p> <p><i>Sl. No. 132CB Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
<del>132CC</del>	<del>5503</del>	<p><del>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</del></p> <p><i>Sl. No. 132CC Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>

132CD	5504	<p><del>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</del></p> <p><i>Sl. No. 132CD Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132CE	5505	<p><del>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</del></p> <p><i>Sl. No. 132CE Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132CF	5506	<p><del>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</del></p> <p><i>Sl. No. 132CF Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132CG	5507	<p><del>Artificial staple fibres, carded, combed or otherwise processed for spinning.</del></p> <p><i>Sl. No. 132CG Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132CH	5508	<p><del>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</del></p> <p><i>Sl. No. 132CH Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132CI	5509	<p><del>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</del></p> <p><i>Sl. No. 132CI Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>

132CJ	5510	<p><del>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</del></p> <p><i>Sl. No. 132CJ Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132CK	5511	<p><del>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</del></p> <p><i>Sl. No. 132CK Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132CL	5512	<p><del>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.</del></p> <p><i>Sl. No. 132CL Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132CM	5513	<p><del>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup>.</del></p> <p><i>Sl. No. 132CM Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132CN	5514	<p><del>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</del></p> <p><i>Sl. No. 132CN Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
132CO	5515	<p><del>Other woven fabrics of synthetic staple fibres.</del></p> <p><i>Sl. No. 132CO Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated</i></p>

		31.12.2021 w.e.f. 01.01.2022
132CP	5516	<p><del>Woven fabrics of artificial staple fibres.</del></p> <p><i>Sl. No. 132CP Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
<sup>1</sup> [132D.	5509, 5510, 5511	<p>Yarn of manmade staple fibres.]</p> <p><i>Footnote for Sl. No. 132D</i></p> <p><i>1. Inserted by Noti. No. <a href="#">34/2017</a>-Central Tax (Rate) dated 13.10.2017</i></p> <p><i>Sl. No. 132D Omitted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
133.	5601	<p>Wadding of textile materials and articles thereof; such as Absorbent cotton wool <sup>1</sup>[except cigarette filter rods]</p> <p><i>Footnote for Sl. No. 133</i></p> <p><i>1. Inserted by Noti. No. <a href="#">06/2018</a>-Central Tax (Rate) dated 25.01.2018</i></p>
134.	5602	Felt, whether or not impregnated, coated, covered or laminated
135.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
136.	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
137.	5605	<p><sup>1</sup>[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, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance]</p> <p><i>Footnote for Sl. No. 137</i></p> <p><i>1. Subs. by Noti. No. <a href="#">09/2023</a>-Central Tax (Rate) dated 26.07.2023 w.e.f. 27.07.2023 for "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</i></p>

		<p><i>powder or covered with metal; <sup>2</sup>[such as Real zari thread (gold) and silver thread, combined with textile thread]; Imitation zari thread"</i></p> <p><i>2. Omitted by Noti. No. <a href="#">34/2017-Central Tax (Rate)</a> dated 13.10.2017</i></p>
138.	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
139.	5607	<p>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics <sup>1</sup>[other than jute twine, coir cordage or ropes]</p> <p><i>Footnote for Sl. No. 139</i></p> <p><i>1. Inserted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p><i>Sl. No. 139 Subs. by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022 for "Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not mpregnated, coated or sheathed with rubber or plastics."</i></p>
<del>139A.</del>	5608	<p><del>Knotted netting of twine, cordage or rope; made up of fishing nets and other made up nets, of textile materials.</del></p> <p><i>Sl. No. 139A Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
<del>1</del> <sup>1</sup> [ <del>140.</del>	5608	<p><del>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials]</del></p> <p><i>Footnote for Sl. No. 140</i></p> <p><i>1. Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p>
141.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included <sup>1</sup> [[other than products of coir]]

		<p><i>Footnote for Sl. No. 141</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p>
142.	5701	Carpets and other textile floor coverings, knotted, whether or not made up
143.	5702	Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
144.	5703	<p><sup>1</sup>[Carpets and other textile floor coverings (including Turf), tufted, whether or not made up]</p> <p><i>Footnote for Sl. No. 144</i></p> <p>1. <i>Subs. by Noti. No. <a href="#">18/2021-Central Tax (Rate)</a> dated 28.12.2021 w.e.f. 01.01.2022 for "Carpets and other textile floor coverings, tufted, whether or not made up"</i></p>
145.	5704	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up
146.	5705	<p>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</p> <p><sup>1</sup>[except the items covered in 219 in Schedule I]</p> <p><i>Footnote for Sl. No. 146</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">18/2018-Central Tax (Rate)</a> dated 26.07.2018 w.e.f. 27.07.2018</i></p>
146A.	5801	<p><del>Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.</del></p> <p><i>Sl. No. 146A Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
<sup>1</sup> [147.	5801	<p><del><sup>2</sup>[Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806]]</del></p> <p><i>Footnote for Sl. No. 147</i></p>

		<p>1. Omitted by Noti. No. <a href="#">18/2018</a>-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</p> <p>2. Subs. by Noti. No. <a href="#">06/2018</a>-Central Tax (Rate) dated 25.01.2018 for "<sup>3</sup>[Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806]"</p> <p>3. Subs. by Noti. No. <a href="#">27/2017</a>-Central Tax (Rate) dated 22.09.2017 for "Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806"</p>
148.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
149.	5803	Gauze, other than narrow fabrics of heading 5806
150.	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
151.	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
151A.	5806	<p><del>Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (boldues).</del></p> <p>Sl. No. 151A Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</p>
<sup>1</sup> [152.	5806	<p><del>Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (boldues)]</del></p> <p>Footnote for Sl. No. 152</p> <p>1. Omitted by Noti. No. <a href="#">41/2017</a>-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
153.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered

154.	5808	<p><b>1</b> [Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles [other than saree fall]]</p> <p><i>Footnote for Sl. No. 154</i></p> <p><i>1. Subs. by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017, for "Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar article"</i></p> <p><i>Sl. No. 154 Subs. by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022 for "Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles."</i></p>
155.	5809	<p>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 [other than Embroidery or zari articles, that is to say,- lmi, zari, kasab, salma, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, gizai]</p> <p><i>Sl. No. 155 Subs. by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022 for "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."</i></p>
156.	5810	<p>Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- lmi, zari, kasab, salma, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, gizai]</p> <p><i>Sl. No. 156 Subs. by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022 for "Embroidery in the piece, in strips or in motifs."</i></p>

157.	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
158.	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
159.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
160.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
161.	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
162.	5905	Textile wall coverings
163.	5906	Rubberised textile fabrics, other than those of heading 5902
164.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
165.	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
166.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
167.	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
168.	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;

		<p>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</p> <p><i>Sl. No. 168 Subs. by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022 for "Chapter 59"</i></p>
168A	6001	<p><del>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</del></p> <p><i>Sl. No. 168A Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
168B	6002	<p><del>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001.</del></p> <p><i>Sl. No. 168B Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
168C	6003	<p><del>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002.</del></p> <p><i>Sl. No. 168C Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i></p>
168D	6004	<p><del>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001.</del></p>

		<i>Sl. No. 168D Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
168E	6005	<del>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004.</del>  <i>Sl. No. 168E Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
168F	6006	<del>Other knitted or crocheted fabrics.</del>  <i>Sl. No. 168F Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
169.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs.1000 per piece  <i>Subs. by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 for "Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs.1000 per piece" and further restored by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022 for "Articles of apparel and clothing accessories, knitted or crocheted."</i>
170.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs.1000 per piece  <i>Subs. by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 for "Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs.1000 per piece" and further restored by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022 for "Articles of apparel and clothing accessories, not knitted or crocheted."</i>
<sup>1</sup> [171.	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs.1000 per piece [other than Worn clothing and other worn articles; rags]]  <i>Footnote for Sl. No. 171</i>

		<p>1. Subs. by Noti. No. <a href="#">41/2017</a>-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</p> <table border="1"> <tr> <td>171.</td> <td>63</td> <td>Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece"</td> </tr> </table>	171.	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece"
171.	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece"			
<sup>1</sup> <del>2</del> [171A.	63053200	<p><del>Flexible intermediate bulk containers]]</del></p> <p><i>Footnote for Sl. No. 171A</i></p> <p>1. Omitted by Noti. No. <a href="#">27/2019</a>-Central Tax (Rate) dated 30.12.2019 w.e.f. 01.01.2020</p> <p>2. Inserted by Noti. No. <a href="#">24/2018</a>-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</p>			
<sup>1</sup> [171A1	64	<p>Footwear of sale value not exceeding Rs. 1000 per pair.]</p> <p><i>Footnote for Sl. No. 171A1</i></p> <p>1. Inserted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</p>			
<del>171A1</del>	<del>6301</del>	<p><del>Blankets and travelling rugs.</del></p> <p><i>Sl. No. 171A1 Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>			
<del>171A2</del>	<del>6302</del>	<p><del>Bed linen, table linen, toilet linen and kitchen linen.</del></p> <p><i>Sl. No. 171A2 Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>			
<del>171A3</del>	<del>6303</del>	<p><del>Curtains (including drapes) and interior blinds; curtain or bed valances.</del></p> <p><i>Sl. No. 171A3 Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>			
<del>171A4</del>	<del>6304</del>	<p><del>Other furnishing articles, excluding those of heading 9404.</del></p>			

		<i>Sl. No. 171A4 Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
171A5	6305	Sacks and bags, of a kind used for the packing of goods.  <i>Sl. No. 171A5 Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
171A6	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.  <i>Sl. No. 171A6 Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
171A7	6307	Other made up articles, including dress patterns.  <i>Sl. No. 171A7 Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
171A8	6308	Sets, consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.  <i>Sl. No. 171A8 Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
171A9	6309	Worn clothing and other worn articles.  <i>Sl. No. 171A9 Inserted by Noti. No. <a href="#">14/2021</a>-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021</a>-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
171A10	6310	Used or new rags, scrap, twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.

		<i>Sl. No. 171A10 Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i>
171A11	64	Footwear of sale value not exceeding Rs. 1000 per pair.  <i>Sl. No. 171A11 Inserted by Noti. No. <a href="#">14/2021-Central Tax (Rate)</a> dated 18.11.2021 w.e.f. 01.01.2022 and further Omitted by Noti. No. <a href="#">21/2021-Central Tax (Rate)</a> dated 31.12.2021 w.e.f. 01.01.2022</i>
<sup>1,2</sup> [171AA.]	6501	Textile caps]  <i>Footnote for Sl. No. 171AA</i>  <i>1. Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017</i>  <i>2. Re-numbered by Noti. No. <a href="#">24/2018-Central Tax (Rate)</a> dated 31.12.2018 w.e.f. 01.01.2019 for "171A"</i>
<sup>1</sup> [171B.]	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics]  <i>Footnote for Sl. No. 171B</i>  <i>1. Inserted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i>
172.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
173.	6602	<sup>1</sup> [ <del>Walking-sticks, seat-sticks</del> ] Whips, riding-crops and the like  <i>Footnote for Sl. No. 173</i>  <i>1. Omitted by Noti. No. <a href="#">24/2018-Central Tax (Rate)</a> dated 31.12.2018 w.e.f. 01.01.2019</i>
174.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
175.	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)

176.	68	Sand lime bricks <sup>1</sup> [or Stone inlay work]  <i>Footnote for Sl. No. 176</i> <b>1. Inserted by Noti. No. <a href="#">27/2017</a>-Central Tax (Rate) dated 22.09.2017</b>
<sup>1</sup> [176A.	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]  <i>Footnote for Sl. No. 176A</i> <b>1. Inserted by Noti. No. <a href="#">27/2017</a>-Central Tax (Rate) dated 22.09.2017</b>
<sup>1</sup> [176B	6815	<sup>2</sup> [Fly ash bricks; Fly ash aggregates; Fly ash blocks]]  <i>Footnote for Sl. No. 176B</i> <b>1. Inserted by Noti. No. <a href="#">01/2022</a>-Central Tax (Rate) dated 31.03.2022 w.e.f. 01.04.2022</b> <b>2. Subs. by Noti. No. <a href="#">06/2022</a>-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks"</b>
<sup>1</sup> [176C	69010010	Bricks of fossil meals or similar siliceous earths]  <i>Footnote for Sl. No. 176C</i> <b>1. Inserted by Noti. No. <a href="#">01/2022</a>-Central Tax (Rate) dated 31.03.2022 w.e.f. 01.04.2022</b>
<sup>1</sup> [176D	69041000	Building bricks]  <i>Footnote for Sl. No. 176D</i> <b>1. Inserted by Noti. No. <a href="#">01/2022</a>-Central Tax (Rate) dated 31.03.2022 w.e.f. 01.04.2022</b>
<sup>1</sup> [176E	69051000	Earthen or roofing tiles]  <i>Footnote for Sl. No. 176E</i> <b>1. Inserted by Noti. No. <a href="#">01/2022</a>-Central Tax (Rate) dated 31.03.2022 w.e.f. 01.04.2022</b>

<sup>1</sup> [177.	6815	Fly ash bricks and <sup>2</sup> [fly ash blocks]  <i>Footnote for Sl. No. 177</i>  1. Omitted by Noti. No. <a href="#">24/2018-Central Tax (Rate)</a> dated 31.12.2018 w.e.f. 01.01.2019  2. Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017
<sup>1</sup> [177A.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic]  <i>Footnote for Sl. No. 177A</i>  1. Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017
<sup>1</sup> [177B.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china]  <i>Footnote for Sl. No. 177B</i>  1. Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017
<sup>1</sup> [177C.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china]  <i>Footnote for Sl. No. 177C</i>  1. Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017
<sup>1</sup> [177D.	6913	Statues and other ornamental articles.]  <i>Footnote for Sl. No. 177D</i>  1. Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017
178.	701510	Glasses for corrective spectacles and flint buttons
179.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
180.	7310 or 7326	<sup>1</sup> [Mathematical boxes, geometry boxes and colour boxes]  <i>Footnote for Sl. No. 180</i>  1. Subs. by Noti. No. <a href="#">12/2022-Central Tax (Rate)</a> dated 30.12.2022 w.e.f. 01.01.2023 for "Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners"

<sup>1</sup> [180A.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium]  <i>Footnote for Sl. No. 180A</i>  <i>1. Inserted by Noti. No. <a href="#">02/2024</a>-Central Tax (Rate) dated 12.07.2024 w.e.f. 15.07.2024</i>
181.	7317	Animal shoe nails
182.	7319	Sewing needles
183.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
<sup>1</sup> [183A.	7321 or 8516	Solar cookers]  <i>Footnote for Sl. No. 183A</i>  <i>1. Inserted by Noti. No. <a href="#">02/2024</a>-Central Tax (Rate) dated 12.07.2024 w.e.f. 15.07.2024</i>
184.	7323	Table, kitchen or other household articles of iron & steel; Utensils
185.	7418	Table, kitchen or other household articles of copper; Utensils
<sup>1</sup> [185A.	<sup>2</sup> [74198030]	Brass Kerosene Pressure Stove]  <i>Footnote for Sl. No. 185A</i>  <i>1. Inserted by Noti. No. <a href="#">18/2018</a>-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i>  <i>2. Subs. by Noti. No. <a href="#">18/2021</a>-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "7419 99 30"</i>
186.	7615	Table, kitchen or other household articles of aluminium; Utensils
<sup>1</sup> [186A.	8214	Pencil sharpeners]  <i>Footnote for Sl. No. 186A</i>  <i>1. Inserted by Noti. No. <a href="#">03/2023</a>-Central Tax (Rate) dated 28.02.2023 w.e.f. 01.03.2023</i>
<sup>1</sup> [187.	8211	<del>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor]</del>  <i>Footnote for Sl. No. 187</i>

		1. Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022
<sup>1</sup> [188.	8214	<del>Paper knives, Pencil sharpeners and blades therefor]</del>  <i>Footnote for Sl. No. 188</i> 1. Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022
<sup>1</sup> [189.	8215	<del>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware]</del>  <i>Footnote for Sl. No. 189</i> 1. Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022
<sup>1</sup> [189A.	8306	Bells, gongs and the like, non-electric, of <b>base</b> metal; statuettes and other ornaments, of <b>base</b> metal; photograph, picture or similar frames, of <b>base</b> metal; mirrors of <b>base</b> metal; metal bidriware.]  <i>Footnote for Sl. No. 189A</i> 1. Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017
190.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors
191.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
<sup>1</sup> [192.	8413	<del>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]</del>  <i>Footnote for Sl. No. 192</i> 1. Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022
<sup>1</sup> [193.	84142010	<del>Bicycle pumps]</del>  <i>Footnote for Sl. No. 193</i> 1. Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022

194.	84142020	Other hand pumps			
<sup>1</sup> [194A]	841912	Solar water heater and system]  <i>Footnote for Sl. No. 194A</i>  <b>1. Inserted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</b>			
<sup>1</sup> [195.	84149012	Parts of air or vacuum pumps and compressors of bicycle pumps]  <i>Footnote for Sl. No. 195</i>  <b>1. Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</b>			
<sup>1</sup> [195A.	8420	Hand operated rubber roller]  <i>Footnote for Sl. No. 195A</i>  <b>1. Sl. No. 195A and 195AA subs. for Sl. No. 195 by Noti. No. <a href="#">18/2018-Central Tax (Rate)</a> dated 26.07.2018 w.e.f. 27.07.2018 for "</b> <table border="1" data-bbox="544 1043 1501 1200"> <tr> <td><sup>2</sup>[195A.</td> <td>8424</td> <td>Nozzles for drip irrigation equipment or nozzles for sprinklers]"</td> </tr> </table> <b>2. Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017</b>	<sup>2</sup> [195A.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers]"
<sup>2</sup> [195A.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers]"			
<sup>1</sup> [195AA.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers]  <i>Footnote for Sl. No. 195AA</i>  <b>1. Subs. by Noti. No. <a href="#">18/2018-Central Tax (Rate)</a> dated 26.07.2018 w.e.f. 27.07.2018 for "</b> <table border="1" data-bbox="544 1588 1501 1744"> <tr> <td><sup>2</sup>[195A.</td> <td>8424</td> <td>Nozzles for drip irrigation equipment or nozzles for sprinklers]"</td> </tr> </table> <b>2. Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017</b>	<sup>2</sup> [195A.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers]"
<sup>2</sup> [195A.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers]"			
<sup>1</sup> [195B.	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers]  <i>Footnote for Sl. No. 195B</i>  <b>1. Inserted by Noti. No. <a href="#">06/2018-Central Tax (Rate)</a> dated 25.01.2018</b>			

196.	8432	<p>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers <sup>1</sup>[; Parts [8432 90]]</p> <p><i>Footnote for Sl. No. 196</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p>
197.	8433	<p>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; <sup>1</sup>[parts thereof]</p> <p><i>Footnote for Sl. No. 197</i></p> <p>1. <i>Subs. by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022 for "machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 <sup>2</sup>[; parts [8433 90 00]]"</i></p> <p>2. <i>Inserted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p>
<sup>1</sup> [ <del>198.</del>	8434	<p><del>Milking machines and dairy machinery]</del></p> <p><i>Footnote for Sl. No. 198</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i></p>
199.	8436	<p>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders <sup>1</sup>[; parts thereof]</p> <p><i>Footnote for Sl. No. 199</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">02/2024-Central Tax (Rate)</a> dated 12.07.2024 w.e.f. 15.07.2024</i></p>
200.	8452	<p><sup>1</sup>[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]</p> <p><i>Footnote for Sl. No. 200</i></p>

		<i>1. Subs. by Noti. No. <a href="#">41/2017</a>-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Sewing machines"</i>
201.	8479	Composting Machines
<sup>1</sup> [201A.	84, 85 or 94	<p>Following renewable energy devices and parts for their manufacture:-</p> <p>(a) Bio-gas plant;</p> <p>(b) Solar power based devices;</p> <p>(c) Solar power generator;</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG);</p> <p>(e) Waste to energy plants / devices;</p> <p>(f) Solar lantern / solar lamp;</p> <p>(g) Ocean waves/tidal waves energy devices/plants;</p> <p>(h) Photo voltaic cells, whether or not assembled in modules or made up into panels.</p> <p>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. <a href="#">11/2017</a>-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.;</p> <p><i>Footnote for Sl. No. 201A</i></p> <p><i>1. Inserted by Noti. No. <a href="#">08/2021</a>-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p>

		<p><i>Earlier Sl. No. 201A Inserted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017 and Later Omitted by Noti. No. <a href="#">14/2019-Central Tax (Rate)</a> dated 30.09.2019 w.e.f. 01.10.2019 was read as, "</i></p> <table border="1"> <tr> <td><i>201A.</i></td> <td><i>8509</i></td> <td><i>Wet grinder consisting of stone as a grinder"</i></td> </tr> </table>	<i>201A.</i>	<i>8509</i>	<i>Wet grinder consisting of stone as a grinder"</i>
<i>201A.</i>	<i>8509</i>	<i>Wet grinder consisting of stone as a grinder"</i>			
<sup>1</sup> [ <del>202.</del>	8517	<p><del>Telephones for cellular networks or for other wireless networks]</del></p> <p><i>Footnote for Sl. No. 202</i></p> <p><i>1. Omitted by Noti. No. 03/2020-Central Tax (Rate) dated 25.03.2020 w.e.f. 01.04.2020</i></p>			
<sup>1</sup> [ <del>203.</del>	85	<p><del>Parts for manufacture of Telephones for cellular networks or for other wireless networks]</del></p> <p><i>Footnote for Sl. No. 203</i></p> <p><i>1. Omitted by Noti. No. 03/2020-Central Tax (Rate) dated 25.03.2020 w.e.f. 01.04.2020</i></p>			
204.	852560	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.			
<sup>1</sup> [ <del>205.</del>	8539	<p><del>LED lamps]</del></p> <p><i>Footnote for Sl. No. 205</i></p> <p><i>1. Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i></p>			
<sup>1</sup> [ <sup>2</sup> [ <del>205A.</del>	8601	<p><del>Rail locomotives powered from an external source of electricity or by electric accumulators]]</del></p> <p><i>Footnote for Sl. No. 205A</i></p> <p><i>1. Omitted by Noti. No. <a href="#">08/2021-Central Tax (Rate)</a> dated 30.09.2021 w.e.f. 01.10.2021</i></p> <p><i>2. Inserted by Noti. No. <a href="#">14/2019-Central Tax (Rate)</a> dated 30.09.2019 w.e.f. 01.10.2019</i></p>			
<sup>1</sup> [ <sup>2</sup> [ <del>205B.</del>	8602	<p><del>Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof]]</del></p> <p><i>Footnote for Sl. No. 205B</i></p>			

		<p>1. <i>Omitted by Noti. No. <a href="#">08/2021</a>-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p> <p>2. <i>Inserted by Noti. No. <a href="#">14/2019</a>-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i></p>
1 <sup>2</sup> [205C.	8603	<p><del>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604]]</del></p> <p><i>Footnote for Sl. No. 205C</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">08/2021</a>-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p> <p>2. <i>Inserted by Noti. No. <a href="#">14/2019</a>-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i></p>
1 <sup>2</sup> [205D.	8604	<p><del>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, <b>ballast</b> tampers, track liners, testing coaches and track inspection vehicles)]</del></p> <p><i>Footnote for Sl. No. 205D</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">08/2021</a>-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p> <p>2. <i>Inserted by Noti. No. <a href="#">14/2019</a>-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i></p>
1 <sup>2</sup> [205E.	8605	<p><del>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)]</del></p> <p><i>Footnote for Sl. No. 205E</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">08/2021</a>-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p> <p>2. <i>Inserted by Noti. No. <a href="#">14/2019</a>-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i></p>
1 <sup>2</sup> [205F.	8606	<p><del>Railway or tramway goods vans and wagons, not self-propelled]]</del></p> <p><i>Footnote for Sl. No. 205F</i></p>

		<p>1. <i>Omitted by Noti. No. <a href="#">08/2021</a>-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p> <p>2. <i>Inserted by Noti. No. <a href="#">14/2019</a>-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i></p>
<sup>1</sup> <del>2</del> [205G.	8607	<p><del>Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof]]</del></p> <p><i>Footnote for Sl. No. 205G</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">08/2021</a>-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p> <p>2. <i>Inserted by Noti. No. <a href="#">14/2019</a>-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i></p>
<sup>1</sup> <del>2</del> [205H.	8608	<p><del>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]]</del></p> <p><i>Footnote for Sl. No. 205H</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">08/2021</a>-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i></p> <p>2. <i>Inserted by Noti. No. <a href="#">14/2019</a>-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i></p>
<sup>1</sup> [206.	87	<p><del>Electrically operated vehicles, including two and three wheeled electric motor vehicles]</del></p> <p><i>Footnote for Sl. No. 206</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">12/2019</a>-Central Tax (Rate) dated 31.07.2019 w.e.f. 01.08.2019</i></p>
<sup>1</sup> [206A.	87	<p>Fuel Cell Motor Vehicles]</p> <p><i>Footnote for Sl. No. 206A</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">18/2018</a>-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i></p>

207.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)			
<sup>1</sup> [207A.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles]  <i>Footnote for Sl. No. 207A</i>  <i>1. Inserted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i>			
208.	8712	Bicycles and other cycles (including delivery tricycles), not motorised			
209.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712			
210.	87162000	Self-loading or self-unloading trailers for agricultural purposes			
211.	871680	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles			
212.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips			
213.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device			
214.	9001	Contact lenses; Spectacle lenses			
215.	<sup>1</sup> [9003	Frames and mountings for spectacles, goggles or the like, and parts thereof]  <i>Footnote for Sl. No. 215</i>  <i>1. Subs. by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017 for "</i> <table border="1" data-bbox="544 1688 1501 1778"> <tr> <td>215.</td> <td>9002</td> <td><i>Intraocular lens"</i></td> </tr> </table>	215.	9002	<i>Intraocular lens"</i>
215.	9002	<i>Intraocular lens"</i>			
216.	9004	Spectacles, corrective <sup>1</sup> [[other than goggles for correcting vision]]  <i>Footnote for Sl. No. 216</i>  <i>1. Inserted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i>			

<sup>1</sup> [217.	901720	<del>Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments]</del>  <i>Footnote for Sl. No. 217</i>  <i>1. Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i>
218.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
219.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
220.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
<sup>1</sup> [221.	9021	<sup>2</sup> <del>[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 orthopaedic appliances, such as crutches, surgical belts, and trusses; hearing aids]]]</del>  <i>Footnote for Sl. No. 221</i>  <i>1. Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i>  <i>2. Subs. by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017 for "Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body"</i>
222.	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 light
<sup>1</sup> [222A.	9403	Furniture wholly made of bamboo, cane or rattan]

		<p><i>Footnote for Sl. No. 222A</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017</i></p>
223.	9404	Coir products [except coir mattresses]
224.	9404	Products wholly made of quilted textile materials
<sup>1</sup> [224A.	9404	<p>Cotton quilts of sale value exceeding Rs.1000 per piece]</p> <p><i>Footnote for Sl. No. 224A</i></p> <p>1. <i>Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017</i></p>
225.	<sup>1</sup> [9405]	<p>Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof</p> <p><i>Footnote for Sl. No. 225</i></p> <p>1. <i>Subs. by Noti. No. <a href="#">18/2021-Central Tax (Rate)</a> dated 28.12.2021 w.e.f. 01.01.2022 for "9405, 9405 50 31"</i></p>
<sup>1</sup> [226.	9405	<p><del>LED lights or fixtures including LED lamps]</del></p> <p><i>Footnote for Sl. No. 226</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i></p>
<sup>1</sup> [227.	9405	<p><del>LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]</del></p> <p><i>Footnote for Sl. No. 227</i></p> <p>1. <i>Omitted by Noti. No. <a href="#">06/2022-Central Tax (Rate)</a> dated 13.07.2022 w.e.f. 18.07.2022</i></p>
228.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
229.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]
230.	9506	Sports goods other than articles and equipments for general physical exercise

231.	9507	Fishing rods, <sup>1</sup> [ <del>fishing hooks</del> ], and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of <sup>2</sup> [heading 9208 or 9705]) and similar hunting or shooting requisites  <i>Footnote for Sl. No. 231</i>  1. Omitted by Noti. No. <a href="#">41/2017-Central Tax (Rate)</a> dated 14.11.2017 w.e.f. 15.11.2017  2. Subs. by <a href="#">Corrigendum</a> dated 27.07.2017 for "heading 9208"
<sup>1</sup> [231A.	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)]  <i>Footnote for Sl. No. 231A</i>  1. Inserted by Noti. No. <a href="#">27/2017-Central Tax (Rate)</a> dated 22.09.2017
<sup>1</sup> [231B.	9607	Slide fasteners <sup>2</sup> [and parts thereof]]  <i>Footnote for Sl. No. 231B</i>  1. Inserted by Noti. No. <a href="#">18/2018-Central Tax (Rate)</a> dated 26.07.2018 w.e.f. 27.07.2018  2. Inserted by Noti. No. <a href="#">14/2019-Central Tax (Rate)</a> dated 30.09.2019 w.e.f. 01.10.2019
<sup>1</sup> [232.	9608	Pens [ <del>other than Fountain pens, stylograph pens</del> ]]  <i>Footnote for Sl. No. 232</i>  1. Omitted by Noti. No. <a href="#">08/2021-Central Tax (Rate)</a> dated 30.09.2021 w.e.f. 01.10.2021
233.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
234.	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
235.	<sup>1</sup> [96190030, 96190040, or	All goods]

	96190090	<p><i>Footnote for Sl. No. 235</i></p> <p>1. <i>Subs. by Noti. No. <a href="#">18/2018</a>-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018 for "</i></p> <table border="1" data-bbox="544 286 1497 434"> <tr> <td>9619</td> <td><i>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material</i></td> </tr> </table>	9619	<i>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material</i>
9619	<i>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material</i>			
236.	9701	<p><sup>1</sup>[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]</p> <p><i>Footnote for Sl. No. 236</i></p> <p>1. <i>Subs. by Noti. No. <a href="#">18/2021</a>-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "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 and similar decorative plaques"</i></p>		
237.	9702	Original engravings, prints and lithographs		
238.	9703	Original sculptures and statuary, in any material		
239.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or <b>numismatic</b> interest [other than <b>numismatic</b> coins]		
240.	9706	Antiques of an age exceeding one hundred years		
241.	9804	Other Drugs and medicines intended for personal use		
<sup>1</sup> [ <del>242.</del>	-	<p><del>Lottery run by State Governments</del></p> <p><del>Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</del></p> <p><del>Explanation 2.-</del></p>		

		<p><del>(1) "Lottery run by State Governments" means a lottery not allowed to be sold in any state other than the organising state.</del></p> <p><del>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.</del></p> <p><i>Footnote for Sl. No. 242</i></p> <p><i>1. Omitted by Noti. No. <a href="#">01/2020</a>-Central Tax (Rate) dated 21.02.2020] w.e.f. 01.03.2020</i></p>
1 <sup>2</sup> [243	Any Chapter	<p><del>Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software]</del></p> <p><i>Footnote for Sl. No. 243</i></p> <p><i>1. Omitted by Noti. No. <a href="#">13/2021</a>-Central Tax (Rate) dated 27.10.2021 w.e.f. 27.10.2021</i></p> <p><i>2. Inserted by Noti. No. <a href="#">41/2017</a>-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>