

SCHEDULE I ? 2.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods			
(1)	(2)	(3)			
1.	¹ [0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	<p>All goods [other than fresh or chilled] ² [, pre-packaged and labelled]]</p> <p><i>Footnote for Sl. No. 1</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</p> <table border="1"> <tr> <td>1.</td> <td>0303</td> <td>Fish, frozen, excluding fish fillets and other fish meat of heading 0304</td> </tr> </table> <p>2. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "and 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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]"</p>	1.	0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304
1.	0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304			
¹ [2.	² [0303, 0304, 0305, 0306, 0307, 0308, 0309]	<p>All goods [other than fresh or chilled] ³ [, pre-packaged and labelled]]</p> <p><i>Footnote for Sl. No. 2</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</p> <table border="1"> <tr> <td>2.</td> <td>0304</td> <td>Fish fillets and other fish meat (whether or not minced), frozen</td> </tr> </table> <p>2. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "0303, 0304, 0305, 0306, 0307, 0308"</p> <p>3. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "and put up in unit container and,-</p>	2.	0304	Fish fillets and other fish meat (whether or not minced), frozen
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		<p><i>(a) bearing a registered brand name; or</i></p> <p><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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]"</i></p>
1[3:	0305	<p>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption]</p> <p><i>Footnote for Sl. No. 3</i></p> <p><i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
1[4:	0306	<p>Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water; frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption]</p> <p><i>Footnote for Sl. No. 4</i></p> <p><i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
1[5:	0307	<p>Molluses, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluses, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption]</p> <p><i>Footnote for Sl. No. 5</i></p> <p><i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
1[6:	0308	<p>Aquatic invertebrates other than crustaceans and molluses, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluses, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluses, fit for human consumption]</p>

		<p><i>Footnote for Sl. No. 6</i></p> <p>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
7.	0401	Ultra High Temperature (UHT) milk
8.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]
9.	0403	<p>¹[Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa]</p> <p><i>Footnote for Sl. No. 9</i></p> <p>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa"</p>
¹ [9A	0403	<p>Curd, Lassi, Butter milk, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 9A</i></p> <p>1. Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</p>
10.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
11.	0406	<p>Chena or paneer ¹[, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 11</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for ²[put up in unit container and,-</p> <p>(a) bearing a registered brand name; or</p>

		<p><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 in the ANNEXURE]]"</i></p> <p>2. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</i></p>
12.	0408	Birds` eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.
13.	0409	<p>Natural honey ¹ [, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 13</i></p> <p>1. <i>Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[put up in unit container and,-</i></p> <p><i>(a) bearing a registered brand name; or</i></p> <p><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 in the ANNEXURE]]"</i></p> <p>2. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</i></p>
14.	0410	<p>¹[Insects and other edible products of animal origin, not elsewhere specified or included]</p> <p><i>Footnote for Sl. No. 14</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Edible products of animal origin, not elsewhere specified or included"</i></p>
15.	0502	Pigs`, hogs` or boars` bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
16.	0504	¹ [All goods [other than fresh or chilled] ² [, pre-packaged and labelled]

		<p><i>Footnote for Sl. No. 16</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked."</i></p> <p>2. <i>Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "and 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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE"</i></p>
17.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
18.	0507 [Except 050790]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.
19.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
20.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
21.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.
22.	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower

1 ¹ 23.	0710	<p>Vegetables (uncooked or cooked by steaming or boiling in water), frozen² [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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]]</p> <p><i>Footnote for Sl. No. 23</i></p> <p>1. <i>Omitted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i></p> <p>2. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
1 ¹ 24.	0711	<p>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.]</p> <p><i>Footnote for Sl. No. 24</i></p> <p>1. <i>Omitted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i></p>
25.	0713	<p>Dried leguminous vegetables, shelled, whether or not skinned or split¹ [, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 25</i></p> <p>1. <i>Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[put up in unit container and,-</i></p> <p><i>(a) bearing a registered brand name; or</i></p> <p><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 in the ANNEXURE]]"</i></p>

		2. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</i>
26.	0714	<p>¹[Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, ²[pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 26</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the form of pellets"</i></p> <p>2. <i>Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE"</i></p>
27.	0801	<p>¹[Cashew nuts, whether or not shelled or peeled, desiccated coconuts]</p> <p><i>Footnote for Sl. No. 27</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "Cashew nuts, whether or not shelled or peeled"</i></p>
28.	0802	Dried areca nuts, whether or not shelled or peeled
29.	¹ [0802, 0813]	<p>Dried chestnuts (singhada), whether or not shelled or peeled</p> <p><i>Footnote for Sl. No. 29</i></p> <p>1. <i>Subs. by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017 for "0802"</i></p>
¹ [29A]	0802	<p>Walnuts, whether or not shelled]</p> <p><i>Footnote for Sl. No. 29A</i></p>

		<i>1. Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i>
30.	08	Dried makhana, whether or not shelled or peeled ¹ [, pre-packaged and labelled] <i>Footnote for Sl. No. 30</i> <i>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[put up in unit container and,-</i> <i>(a) bearing a registered brand name; or</i> <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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]"</i> <i>2. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [30A	0804	Mangoes sliced, dried.] <i>Footnote for Sl. No. 30A</i> <i>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i>
31.	0806	Grapes, dried, and raisins
32.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
33.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
¹ ² [33A	0813	Tamarind, dried] <i>Footnote for Sl. No. 33A</i> <i>1. Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i> <i>2. Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i>
34.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other

		preservative solutions
35.	0901	<p>¹[Coffee roasted, whether or not decaffeinated]; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]</p> <p><i>Footnote for Sl. No. 35</i></p> <p><i>1. Subs. by Corrigendum dated 12.07.2017, for "Coffee, whether or not roasted or decaffeinated"</i></p>
36.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
37.	0903	Mat?
38.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
39.	0905	Vanilla
40.	0906	Cinnamon and cinnamon-tree flowers
41.	0907	Cloves (whole fruit, cloves and stems)
42.	0908	Nutmeg, mace and cardamoms
43.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]
44.	0910 [other than 09101110, 09103010]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices
45.	10	<p>All goods i.e. cereals, ¹ [, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 45</i></p> <p><i>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[put up in unit container and,-</i></p> <p><i>(a) bearing a registered brand name; or</i></p> <p><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</i></p>

		<p><i>enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]"</i></p> <p>2. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</i></p>
46.	1001	<p>Wheat and meslin ¹, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 46</i></p> <p>1. <i>Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²put up in unit container and,-</i></p> <p><i>(a) bearing a registered brand name; or</i></p> <p><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 in the ANNEXURE]]"</i></p> <p>2. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</i></p>
47.	1002	<p>Rye ¹, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 47</i></p> <p>1. <i>Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²put up in unit container and,-</i></p> <p><i>(a) bearing a registered brand name; or</i></p> <p><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 in the ANNEXURE]]"</i></p> <p>2. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</i></p>
48.	1003	<p>Barley ¹, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 48</i></p>

		<p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[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 actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]"</p> <p>2. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</p>
49.	1004	<p>Oats ¹[, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 49</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[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 actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]"</p> <p>2. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</p>
50.	1005	<p>Maize (corn) ¹[, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 50</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[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 actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]"</p>

		2. Subs. by Noti. No. 27/2017 -Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"
51.	1006	<p>Rice ¹ [, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 51</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[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 actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]"</p> <p>2. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</p>
52.	1007	<p>Grain sorghum ¹ [, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 52</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[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 actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]]"</p> <p>2. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</p>
53.	1008	<p>Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi ¹ [, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 53</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[put up in unit container and,-</p>

		<p><i>(a) bearing a registered brand name; or</i></p> <p><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 in the ANNEXURE]]"</i></p> <p>2. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</p>
54.	1101	<p>Wheat or meslin flour ¹ [, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 54</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²put up in unit container and,-</p> <p><i>(a) bearing a registered brand name; or</i></p> <p><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 in the ANNEXURE]]"</i></p> <p>2. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</p>
55.	1102	<p>Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. ¹ [, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 55</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²put up in unit container and,-</p> <p><i>(a) bearing a registered brand name; or</i></p> <p><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 in the ANNEXURE]]"</i></p>

		2. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</i>
56.	1103	<p>Cereal groats, meal and pellets, including suji and dalia, ¹[, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 56</i></p> <p>1. <i>Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "²[put up in unit container and,-</i></p> <p><i>(a) bearing a registered brand name; or</i></p> <p><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 in the ANNEXURE]"</i></p> <p>2. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"</i></p>
57.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]
58.	1105	<p>Meal, powder, ¹[Flour] flakes, granules and pellets of potatoes ²[, pre-packaged and labelled]</p> <p><i>Footnote for Sl. No. 58</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "³[put up in unit container and,-</i></p> <p><i>(a) bearing a registered brand name; or</i></p> <p><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 in the ANNEXURE]"</i></p>

		3. Subs. by Noti. No. 27/2017 -Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"
59.	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split ¹ [0713]], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, ² [, pre-packaged and labelled] <i>Footnote for Sl. No. 59</i> 1. Subs. by Corrigendum dated 27.07.2017 for "1106 10 90" 2. Subs. by Noti. No. 06/2022 -Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for " ³ [put up in unit container and,- (a) bearing a registered brand name; or (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 in the ANNEXURE]" 3. Subs. by Noti. No. 27/2017 -Central Tax (Rate) dated 22.09.2017 for "put up in unit container and bearing a registered brand name"
¹ [60.	11061010	Guar meal] <i>Footnote for Sl. No. 60</i> 1. Omitted by Noti. No. 41/2017 -Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017
61.	¹ [0713]	Guar gum refined split <i>Footnote for Sl. No. 61</i> 1. Subs. by Corrigendum dated 27.07.2017 for "1106 10 90"
62.	11090000	Wheat gluten, whether or not dried
63.	12	All goods other than of seed quality
64.	1201	Soya beans, whether or not broken other than of seed quality.
65.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.

66.	1203	Copra ¹ [other than of seed quality] <i>Footnote for Sl. No. 66</i> <i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>			
67.	1204	Linseed, whether or not broken other than of seed quality.			
68.	1205	Rape or colza seeds, whether or not broken other than of seed quality.			
69.	1206	Sunflower seeds, whether or not broken other than of seed quality			
70.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (<i>Carthamustinctorius</i>) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality			
71.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard			
¹ [71A.	1209	Tamarind seeds meant for any use other than sowing] <i>Footnote for Sl. No. 71A</i> <i>1. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>			
¹ [72.	12102000	Hop cones, ground, powdered or in the form of pellets; lupulin] <i>Footnote for Sl. No. 72</i> <i>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</i> <table border="1" data-bbox="544 1671 1501 1821"> <tr> <td>72.</td> <td>1210</td> <td><i>Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin"</i></td> </tr> </table>	72.	1210	<i>Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin"</i>
72.	1210	<i>Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin"</i>			
73.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered			

74.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichoriumintybus</i>) of a kind used primarily for human consumption, not elsewhere specified or included			
75.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]			
76.	1301	Compounded asafoetida commonly known as heeng			
¹ [76A.	13	Tamarind kernel powder] <i>Footnote for Sl. No. 76A</i> 1. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018			
77.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)			
¹ [78.	1404 [other than 14049010, 14049040, 14049050, 14049060]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked]] <i>Footnote for Sl. No. 78</i> 1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "			
		<table border="1"> <tr> <td>78.</td> <td><i>1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]</i></td> <td><i>Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]</i></td> </tr> </table>	78.	<i>1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]</i>	<i>Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]</i>
78.	<i>1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]</i>	<i>Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]</i>			
¹ [78A.	1404 or 3305	Mehendi paste in cones] <i>Footnote for Sl. No. 78A</i> 1. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018			

79.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
80.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
81.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
82.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
83.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
84.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
85.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
86.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
87.	1515	<p>¹[Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.]</p> <p><i>Footnote for Sl. No. 87</i></p> <p><i>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified."</i></p>
88.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
89.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516

90.	1518	Vegetable fats and 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
91.	1701	Beet sugar, cane sugar, ¹ [khandsari sugar] <i>Footnote for Sl. No. 91</i> <i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [91A.	1701 or 1702	² [Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled]] <i>Footnote for Sl. No. 91A</i> <i>1. Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i> <i>2. Subs. by Noti. No. 03/2023-Central Tax (Rate) dated 28.02.2023 w.e.f. 01.03.2023 for "Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled"</i>
92.	¹ [1702 or 1704]	² [Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa] <i>Footnote for Sl. No. 92</i> <i>1. Subs. by Corrigendum Dated 27.07.2017 for "1702"</i> <i>2. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "[Palmyra sugar, mishri, batasha, bura"</i>
¹ [92A.	1703	Molasses] <i>Footnote for Sl. No. 92A</i> <i>1. Inserted by Noti. No. 17/2023-Central Tax (Rate) dated 19.10.2023 w.e.f. 20.10.2023</i>
93.	1801	Cocoa beans whole or broken, raw or roasted

94.	1802	Cocoa shells, husks, skins and other cocoa waste
95.	1803	Cocoa paste whether or not de-fatted
96.	19012000	Mixes and doughs for the preparation of bread, pastry and other baker`s wares
¹ [96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled] <i>Footnote for Sl. No. 96A</i> <i>1. Inserted by Noti. No. 17/2023-Central Tax (Rate) dated 19.10.2023 w.e.f. 20.10.2023</i>
97.	1902	Seviyan (vermicelli)
98.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)
¹ [98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled] <i>Footnote for Sl. No. 98A</i> <i>1. Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
99.	1905	Pizza bread
¹ [99A	1905 or 2106	Khakhra, plain chapatti or roti] <i>Footnote for Sl. No. 99A</i> <i>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i>
¹ [99B	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion] <i>Footnote for Sl. No. 99B</i> <i>1. Inserted by Noti. No. 09/2023-Central Tax (Rate) dated 26.07.2023 w.e.f. 27.07.2023</i>
100.	19054000	Rusks, toasted bread and similar toasted products
¹ [100A	2106	Roasted Gram ² [, idli/dosa batter, chutney powder]]

		<p><i>Footnote for Sl. No. 100A</i></p> <ol style="list-style-type: none"> 1. <i>Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i> 2. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
101.	210690	Sweetmeats
¹ [101A	210690	<p>Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, ²[, other than those pre-packaged and labelled]]</p> <p><i>Footnote for Sl. No. 101A</i></p> <ol style="list-style-type: none"> 1. <i>Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i> 2. <i>Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "other than those 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>
102.	22019010	Ice and snow
¹ [102A	2207	<p>²[Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]]</p> <p><i>Footnote for Sl. No. 102A</i></p> <ol style="list-style-type: none"> 1. <i>Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i> 2. <i>Subs. by Noti. No. 12/2022-Central Tax (Rate) dated 30.12.2022 w.e.f. 01.01.2023 for "Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)"</i>
103.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves

1[103A	2302	<p>2[Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]]]</p> <p><i>Footnote for Sl. No. 103A</i></p> <p>1. Inserted by Corrigendum dated 12.07.2017</p> <p>2. Subs. by Noti. No. 12/2022-Central Tax (Rate) dated 30.12.2022 w.e.f. 01.01.2023 for "Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake]"</p>
1[103B.	2302	<p>Rice bran (other than de-oiled rice bran)]</p> <p><i>Footnote for Sl. No. 103B</i></p> <p>1. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018</p>
104.	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
105.	2304	<p>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil 1[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]</p> <p><i>Footnote for Sl. No. 105</i></p> <p>1. Omitted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</p>
106.	2305	<p>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil 1[other than aquatic feed including shrimp feed and prawn feed,</p>

		<p>poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]</p> <p><i>Footnote for Sl. No. 106</i></p> <p>1. <i>Omitted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i></p>
107.	2306	<p>¹[Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake]</p> <p><i>Footnote for Sl. No. 107</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 ²[other than cotton seed oil cake]"</i></p> <p>2. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake"</i></p>
108.	2307	Wine lees; argol
¹ [108A.	2309	<p>Fish soluble paste]</p> <p><i>Footnote for Sl. No. 108A</i></p> <p>1. <i>Inserted by Noti. No. 09/2023-Central Tax (Rate) dated 26.07.2023 w.e.f. 27.07.2023</i></p>
109.	2401	Tobacco leaves
110.	2502	Unroasted iron pyrites.
¹ [111.	2503	<p>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur]</p> <p><i>Footnote for Sl. No. 111</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</i></p>

		111.	2503 [except 2503 00 10]	<i>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur [other than sulphur recovered as byproduct in refining of crude oil]"</i>
112.	2504	Natural graphite.		
113.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.		
114.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
115.	2507	Kaolin and other kaolinic clays, whether or not calcined.		
116.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		
117.	2509	Chalk.		
118.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		
119.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.		
120.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.		
121.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		
122.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
123.	¹ [2515 (Except 25151210, 25151220,	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready to use] <i>Footnote for Sl. No. 123</i>		

	25151290) or 6802	<p><i>1. Subs. by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018 for "</i></p> <table border="1"> <tr> <td><i>2515 [Except 25151210, 25151220, 25151290]</i></td> <td><i>Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]"</i></td> </tr> </table>	<i>2515 [Except 25151210, 25151220, 25151290]</i>	<i>Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]"</i>
<i>2515 [Except 25151210, 25151220, 25151290]</i>	<i>Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]"</i>			
¹ [123A.	25151100	<p>Marble and travertine, crude or roughly trimmed]</p> <p><i>Footnote for Sl. No. 123A</i></p> <p><i>1. Inserted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i></p>		
124.	2516 [Except 25161100, 25161200]	<p>Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</p>		
125.	25161100	<p>Granite crude or roughly trimmed</p>		
126.	2517	<p>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones heading 2515 or 2516 whether or not heat treated.</p>		
127.	2518	<p>¹[Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered]</p> <p><i>Footnote for Sl. No. 127</i></p> <p><i>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. - 2518 10 dolomite, Not calcined or sintered"</i></p>		

128.	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.
129.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.
130.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
131.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.
132.	2524	Asbestos
133.	2525	Mica, including splitting; mica waste.
134.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
135.	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ ¹ [calculated on dry weight] <i>Footnote for Sl. No. 135</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
136.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.
137.	2530	Mineral substances not elsewhere specified or included.
¹ [138.	26 [other than 2619, 2620, 2621]	All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]] <i>Footnote for Sl. No. 138</i>

		1. Omitted by Noti. No. 08/2021 -Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021
¹ [139.	2601	Iron ores and concentrates, including roasted iron pyrites] <i>Footnote for Sl. No. 139</i> 1. Omitted by Noti. No. 08/2021 -Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021
¹ [140.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.] <i>Footnote for Sl. No. 140</i> 1. Omitted by Noti. No. 08/2021 -Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021
¹ [141.	2603	Copper ores and concentrates.] <i>Footnote for Sl. No. 141</i> 1. Omitted by Noti. No. 08/2021 -Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021
¹ [142.	2604	Nickel ores and concentrates.] <i>Footnote for Sl. No. 142</i> 1. Omitted by Noti. No. 08/2021 -Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021
¹ [143.	2605	Cobalt ores and concentrates.] <i>Footnote for Sl. No. 143</i> 1. Omitted by Noti. No. 08/2021 -Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021
¹ [144.	2606	Aluminium ores and concentrates.] <i>Footnote for Sl. No. 144</i> 1. Omitted by Noti. No. 08/2021 -Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021

1 [145.	2607	Lead ores and concentrates.] <i>Footnote for Sl. No. 145</i> <i>1. Omitted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>
1 [146.	2608	Zinc ores and concentrates.] <i>Footnote for Sl. No. 146</i> <i>1. Omitted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>
1 [147.	2609	Tin ores and concentrates.] <i>Footnote for Sl. No. 147</i> <i>1. Omitted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>
1 [148.	2610	Chromium ores and concentrates.] <i>Footnote for Sl. No. 148</i> <i>1. Omitted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</i>
149.	2611	Tungsten ores and concentrates.
150.	2612	Uranium or thorium ores and concentrates.
151.	2613	Molybdenum ores and concentrates.
152.	2614	Titanium ores and concentrates.
153.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.
154.	2616	Precious metal ores and concentrates.
155.	2617	Other ores and concentrates
156.	2618	Granulated slag (slag sand) from the manufacture of iron or steel
1 [156A.	2621	Fly Ash] <i>Footnote for Sl. No. 156A</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
1 [156B.	2619	Linz-Donawitz (LD) Slag]

		<p><i>Footnote for Sl. No. 156B</i></p> <p>1. <i>Inserted by Noti. No. 09/2023-Central Tax (Rate) dated 26.07.2023 w.e.f. 27.07.2023</i></p>
157.	27	Bio-gas
158.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
159.	2702	Lignite, whether or not agglomerated, excluding jet
160.	2703	Peat (including peat litter), whether or not agglomerated
161.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
162.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
¹ [163.	2706	<p>Tar distilled from coal, from lignite or from peat]</p> <p><i>Footnote for Sl. No. 163</i></p> <p>1. <i>Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i></p>
164.	2710	<p>¹[(a) kerosene oil PDS,</p> <p>(b) The following bunker fuels for use in ships or vessels, namely,</p> <p>i. IFO 180 CST</p> <p>ii. IFO 380 CST]</p> <p>²[iii. Marine Fuel 0.5%(FO)]</p> <p><i>Footnote for Sl. No. 164</i></p> <p>1. <i>Subs. by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017 for "Kerosene PDS"</i></p> <p>2. <i>Inserted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i></p>

165.	³ [27111200, 27111300, 27111910]	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply ² [to household domestic consumers or] to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited. <i>Footnote for Sl. No. 165</i> 1. Subs. by Corrigendum dated 12.07.2017 for "2710 19 00" 2. Omitted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 3. Subs. by Noti. No. 01/2024-Central Tax (Rate) dated 03.01.2024 w.e.f. 04.01.2024 for "27111200, 27111300, ¹ [27111900]"
¹ [165A.	² [27111200, 27111300, 27111910]	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers] <i>Footnote for Sl. No. 165A</i> 1. Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 2. Subs. by Noti. No. 01/2024-Central Tax (Rate) dated 03.01.2024 w.e.f. 04.01.2024 for "27111200, 27111300, 27111900"
166.	28	Thorium oxalate
167.	28	Enriched KBF ₄ (enriched potassium fluoborate)
168.	28	Enriched elemental boron
169.	28	Nuclear fuel
170.	280511	Nuclear grade sodium
¹ [170A	2809	Fertilizer grade phosphoric acid] <i>Footnote for Sl. No. 170A</i> 1. Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018
171.	2845	Heavy water and other nuclear fuels
172.	2853	Compressed air
173.	30	Insulin

174.	3002, 3006	Animal or Human Blood Vaccines
175.	30	Diagnostic kits for detection of all types of hepatitis
176.	30	Desferrioxamine injection or deferiprone
177.	30	Cyclosporin
178.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name
179.	30	Oral re-hydration salts
180.	¹ [30 or any chapter]	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule <i>Footnote for Sl. No. 180</i> <i>1. Subs. by Corrigendum dated 30.06.2017 for "30"</i>
181.	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule
¹ [181A]	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia.] <i>Footnote for Sl. No. 181A</i> <i>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i>
¹ [181B]	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes] <i>Footnote for Sl. No. 181B</i> <i>1. Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i>
182.	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers ¹ [, pre-packaged and labelled.]

		<p><i>Footnote for Sl. No. 182</i></p> <p>1. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "put up in unit containers and bearing a brand name"</p>
¹ [182A	3102	<p>Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers]</p> <p><i>Footnote for Sl. No. 182A</i></p> <p>1. Inserted by Noti. No. 18/2017-Central Tax (Rate) dated 30.06.2017 w.e.f. 01.07.2017</p>
¹ [182B	3103	<p>Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers]</p> <p><i>Footnote for Sl. No. 182B</i></p> <p>1. Inserted by Noti. No. 18/2017-Central Tax (Rate) dated 30.06.2017 w.e.f. 01.07.2017</p>
¹ [182C	3104	<p>Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers]</p> <p><i>Footnote for Sl. No. 182C</i></p> <p>1. Inserted by Noti. No. 18/2017-Central Tax (Rate) dated 30.06.2017 w.e.f. 01.07.2017</p>
¹ [182D	3105	<p>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]</p> <p><i>Footnote for Sl. No. 182D</i></p> <p>1. Inserted by Noti. No. 18/2017-Central Tax (Rate) dated 30.06.2017 w.e.f. 01.07.2017</p>
183.	32	Wattle extract, quebracho extract, chestnut extract
184.	3202	Enzymatic preparations for pre-tanning
185.	33074100	¹ [Agarbatti, lobhan, dhoop batti, dhoop, sambhrani]

		<p><i>Footnote for Sl. No. 185</i></p> <p>1. Subs. by Corrigendum dated 27.07.2017 for "Agarbatti" and further Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "Agarbatti, lobhan"</p>			
186.	3402	Sulphonated castor oil, fish oil or sperm oil			
¹ [186A.	3816	<p>Dolomite ramming mixl]</p> <p><i>Footnote for Sl. No. 186A</i></p> <p>1. Sl. No. 186A and 186B subs. for Sl. No. 186A by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</p> <table border="1" data-bbox="544 638 1501 795"> <tr> <td>²[186A</td> <td>3826</td> <td>Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel]"</td> </tr> </table> <p>2. Inserted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</p>	² [186A	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel]"
² [186A	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel]"			
¹ [186B.	3826	<p>Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel]</p> <p><i>Footnote for Sl. No. 186B</i></p> <p>1. Inserted by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022</p>			
¹ [187.	36050010	<p>Handmade safety matches</p> <p>Explanation. For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely:-</p> <p>(i) frame filling;</p> <p>(ii) dipping of splints in the composition for match heads;</p> <p>(iii) filling of boxes with matches;</p> <p>(iv) pasting of labels on match boxes, veneers or cardboards;</p> <p>(v) packaging]</p>			

		<p><i>Footnote for Sl. No. 187</i></p> <p>1. Omitted by Noti. No. 03/2020-Central Tax (Rate) dated 25.03.2020 w.e.f. 01.04.2020</p>			
1 ² [187A]	3915	<p>Waste, parings or scrap, of plastics.]]</p> <p><i>Footnote for Sl. No. 187A</i></p> <p>1. Omitted by Noti. No. 08/2021-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021</p> <p>2. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</p>			
188.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip			
1[188A]	40040000	<p>Waste, parings or scrap of rubber (other than hard rubber)]</p> <p><i>Footnote for Sl. No. 188A</i></p> <p>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</p>			
1[189.	40113000	<p>New pneumatic tyres, of rubber of a kind used on aircraft]</p> <p><i>Footnote for Sl. No. 189</i></p> <p>1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</p> <table border="1" data-bbox="544 1290 1501 1379"> <tr> <td>189.</td> <td>4016</td> <td>Toy balloons made of natural rubber latex"</td> </tr> </table>	189.	4016	Toy balloons made of natural rubber latex"
189.	4016	Toy balloons made of natural rubber latex"			
190.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws			
191.	4016	Erasers			
1[191A]	4017	<p>Waste or scrap of hard rubber.]</p> <p><i>Footnote for Sl. No. 191A</i></p> <p>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</p>			
192.	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split			

193.	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split
194.	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
195.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
196.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
197.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
1² [197A.]	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114] <i>Footnote for Sl. No. 197A</i> <i>1. Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i> <i>2. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
1² [197B.]	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114] <i>Footnote for Sl. No. 197B</i> <i>1. Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i> <i>2. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
1² [197C.]	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on,

		<p>whether or not split, other than leather of heading 4114]]</p> <p><i>Footnote for Sl. No. 197C</i></p> <ol style="list-style-type: none"> <i>Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i> <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [197D.	4114	<p>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather]]</p> <p><i>Footnote for Sl. No. 197D</i></p> <ol style="list-style-type: none"> <i>Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i> <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
¹ [197E.	4115	<p>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]]</p> <p><i>Footnote for Sl. No. 197E</i></p> <ol style="list-style-type: none"> <i>Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i> <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
198.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
¹ [198A.	4501	<p>Natural cork, raw or simply prepared]</p> <p><i>Footnote for Sl. No. 198A</i></p> <ol style="list-style-type: none"> <i>Inserted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i>

¹ ² [198AA.]	4601, 4602	³ [Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork]] <i>Footnote for Sl. No. 198AA</i> <i>1. Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i> <i>2. Re-numbered by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019 for "198A"</i> <i>3. Subs. by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 for "Grass, leaf or reed or fibre products, including mats, pouches, wallets"</i>
¹ [198B	4707	Recovered waste or scrap of paper or paperboard.] <i>Footnote for Sl. No. 198B</i> <i>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i>
199.	4801	Newsprint, in rolls or sheets
200.	4823	¹ [Kites, Paper mache articles] <i>Footnote for Sl. No. 200</i> <i>1. Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "kites"</i>
201.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
¹ ² [201A.	4907	Duty Credit Scrips]] <i>Footnote for Sl. No. 201A</i> <i>1. Omitted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i> <i>2. Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i>
202.	5004 to 5006	Silk yarn
203.	5007	Woven fabrics of silk or of silk waste <i>Sl. No. 203 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
204.	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool
205.	5105	Wool and fine or coarse animal hair, carded or combed

206.	5106 to 5110	Yarn of wool or of animal hair
207.	5111 to 5113	Woven fabrics of wool or of animal hair <i>Sl. No. 207 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
208.	5201 to 5203	Cotton and Cotton waste
209.	5204	Cotton sewing thread, whether or not put up for retail sale
210.	5205 to 5207	Cotton yarn [other than khadi yarn]
211.	5208 to 5212	Woven fabrics of cotton <i>Sl. No. 211 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
212.	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)
213.	5302	True hemp (<i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)
214.	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)
215.	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn ¹], including coir pith compost ²], pre-packaged and labelled]] <i>Footnote for Sl. No. 215</i> <i>1. Inserted by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018</i> <i>2. Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "put up in unit container and bearing a brand name"</i>
216.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn <i>Sl. No. 216 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated</i>

		<i>31.12.2021 w.e.f. 01.01.2022</i>
217.	5407, 5408	Woven fabrics of manmade textile materials <i>Sl. No. 217 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
218.	5512 to 5516	Woven fabrics of manmade staple fibres <i>Sl. No. 218 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
¹ [218A	56050010	Real zari thread (gold) and silver thread, combined with textile thread.] <i>Footnote for Sl. No. 218A</i> <i>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i>
¹ [218AA.	56050020	Imitation zari thread or yarn known by any name in trade parlance] <i>Footnote for Sl. No. 218AA</i> <i>1. Inserted by Noti. No. 09/2023-Central Tax (Rate) dated 26.07.2023 w.e.f. 27.07.2023</i>
¹ [218B	5607	Jute twine, coir cordage or ropes] <i>Footnote for Sl. No. 218B</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i> <i>Sl. No. 218B Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>
¹ [218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials] <i>Footnote for Sl. No. 218C</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>

		<p><i>Sl. No. 218C Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
¹ [218D	5609	<p>Products of coir]</p> <p><i>Footnote for Sl. No. 218D</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p>
219.	¹ [5702, 5703, 5705]	<p>²[Coir mats, matting, floor covering and handloom durries]</p> <p><i>Footnote for Sl. No. 219</i></p> <p><i>1. Subs. by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017 for "5705"</i></p> <p><i>2. Subs. by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018 for "Coir mats, matting and floor covering"</i></p>
¹ [219A.	5801	<p>²[all goods]]</p> <p><i>Footnote for Sl. No. 219A</i></p> <p><i>1. Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i></p> <p><i>2. Subs. by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 for "Corduroy fabrics" and further Subs. by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018 for "Corduroy fabrics, velvet fabrics"</i></p> <p><i>Sl. No. 219A Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>
¹ [219AA.	5806	<p>Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)]</p> <p><i>Footnote for Sl. No. 219AA</i></p> <p><i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p><i>Sl. No. 219AA Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated</i></p>

		<i>31.12.2021 w.e.f. 01.01.2022</i>		
¹ [219B.	5808	Saree fall] <i>Footnote for Sl. No. 219B</i> <i>1. Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i> <i>Sl. No. 219B Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>		
220.	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, ¹ [salma], dabka, chumki, ² [gota, sitara], naqsi, kora, glass beads, badla, ³ [gizai] <i>Footnote for Sl. No. 220</i> <i>1. Subs. by Corrigendum dated 27.07.2017 for "saima"</i> <i>2. Subs. by Corrigendum dated 27.07.2017 for "gotasitara"</i> <i>3. Subs. by Corrigendum dated 27.07.2017 for "glzal"</i> <i>Sl. No. 220 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>		
221.	60	Knitted or crocheted fabrics [All goods] <i>Sl. No. 221 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i>		
222.	¹ [61 or 6501 or 6505	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs.1000 per piece] <i>Footnote for Sl. No. 222</i> <i>1. Subs. by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018 for "</i> <table border="1" data-bbox="544 1955 1501 2101"> <tr> <td style="width: 30px; text-align: center;"><i>61</i></td> <td><i>Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs.1000 per piece"</i></td> </tr> </table>	<i>61</i>	<i>Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs.1000 per piece"</i>
<i>61</i>	<i>Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs.1000 per piece"</i>			

		<p><i>Sl. No. 222 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>			
223.	62	<p>Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs.1000 per piece</p> <p><i>Sl. No. 223 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>			
¹ [224.	² [63 [other than 63053200, 63053300, 6309]]	<p>Other made up textile articles, sets, of sale value not exceeding Rs.1000 per piece]</p> <p><i>Footnote for Sl. No. 224</i></p> <p>1. <i>Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "</i></p> <table border="1" data-bbox="544 981 1501 1126"> <tr> <td>224.</td> <td>63</td> <td><i>Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs.1000 per piece</i></td> </tr> </table> <p><i>2. Subs. by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019 for "[63 [other than 6305 32 00, 6309]" Earlier subs. by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019 for "63 [other than 6309]"</i></p> <p><i>Sl. No. 224 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>	224.	63	<i>Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs.1000 per piece</i>
224.	63	<i>Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs.1000 per piece</i>			
¹ [224A	² [6309 or 6310]	<p>Worn clothing and other worn articles; rags]</p> <p><i>Footnote for Sl. No. 224A</i></p> <p>1. <i>Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i></p> <p>2. <i>Subs. by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 for "6309"</i></p> <p><i>Sl. No. 224A Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</i></p>			

<p>¹[225.</p>	<p>64</p>	<p>²[Footwear of sale value not exceeding Rs.1000 per pair]]</p> <p><i>Footnote for Sl. No. 225</i></p> <p>1. Omitted by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</p> <p>2. Subs. by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019 for "Footwear having a retail sale price not exceeding Rs. ³[1000] per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself."</p> <p>3. Subs. by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018 for "500"</p> <p>Sl. No. 225 Omitted by Noti. No. 14/2021-Central Tax (Rate) dated 18.11.2021 w.e.f. 01.01.2022 and further restored by Noti. No. 21/2021-Central Tax (Rate) dated 31.12.2021 w.e.f. 01.01.2022</p>			
<p>¹²[225A.</p>	<p>66020000</p>	<p>Walking-sticks including seat sticks]]</p> <p><i>Footnote for Sl. No. 225A</i></p> <p>1. Sl. No. 225A and 225B substituted for Sl. No. 225A by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019 for "</p> <table border="1" data-bbox="544 1267 1501 1429"> <tr> <td data-bbox="544 1267 655 1429">²[225A</td> <td data-bbox="655 1267 751 1429">6815</td> <td data-bbox="751 1267 1501 1429">Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content]"</td> </tr> </table> <p>2. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>	² [225A	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content]"
² [225A	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content]"			
<p>¹²[225B.</p>	<p>6815</p>	<p>Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks]]</p> <p><i>Footnote for Sl. No. 225B</i></p> <p>1. Sl. No. 225A and 225B substituted for Sl. No. 225A by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019 for "</p> <table border="1" data-bbox="544 1935 1501 2096"> <tr> <td data-bbox="544 1935 655 2096">³[225A</td> <td data-bbox="655 1935 751 2096">6815</td> <td data-bbox="751 1935 1501 2096">Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content]"</td> </tr> </table>	³ [225A	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content]"
³ [225A	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content]"			

		<p>2. Omitted by Noti. No. 01/2022-Central Tax (Rate) dated 31.03.2022 w.e.f. 01.04.2022]</p> <p>3. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>
¹ [226.	69010010	<p>Bricks of fossil meals or similar siliceous earths]</p> <p><i>Footnote for Sl. No. 226</i></p> <p>1. Omitted by Noti. No. 01/2022-Central Tax (Rate) dated 31.03.2022 w.e.f. 01.04.2022</p>
¹ [227.	69041000	<p>Building bricks]</p> <p><i>Footnote for Sl. No. 227</i></p> <p>1. Omitted by Noti. No. 01/2022-Central Tax (Rate) dated 31.03.2022 w.e.f. 01.04.2022</p>
¹ [228.	69051000	<p>Earthen or roofing tiles]</p> <p><i>Footnote for Sl. No. 228</i></p> <p>1. Omitted by Noti. No. 01/2022-Central Tax (Rate) dated 31.03.2022 w.e.f. 01.04.2022</p>
¹ [228A.	7001	<p>Cullet or other waste or scrap of glass]</p> <p><i>Footnote for Sl. No. 228A</i></p> <p>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</p>
229.	7018	Glass beads.
¹ [230.	84	<p>Pawan Chakki that is Air Based Atta Chakki]</p> <p><i>Footnote for Sl. No. 230</i></p> <p>1. Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</p>
¹ [230A	84071000, 8411	<p>Aircraft engines]</p> <p><i>Footnote for Sl. No. 230A</i></p> <p>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</p>

231.	8413, 841391	Hand pumps and parts thereof
¹ [232.	² [8419 12]	<p>Solar water heater and system]</p> <p><i>Footnote for Sl. No. 232</i></p> <p>1. Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</p> <p>2. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "8419 19"</p>
¹ [233.	8437	<p>Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof]</p> <p><i>Footnote for Sl. No. 233</i></p> <p>1. Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</p>
¹ [234.	² [84, 85 or 94]	<p>Following renewable energy devices & parts for their manufacture</p> <p>(a) Bio-gas plant</p> <p>(b) Solar power based devices</p> <p>(c) Solar power generating system</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/plant</p> <p>³[h) Photo voltaic cells, whether or not assembled in modules or made up into panels]</p> <p>⁴[Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of</p>

~~which being a taxable service specified in the entry at S.No.38 of the Table mentioned in the notification No.11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.]~~

Footnote for Sl. No. 234

1. *Omitted by Noti. No. [08/2021](#)-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021*
2. *Subs. by [Corrigendum](#) dated 12.07.2017 for "84 or 85"*
3. *Inserted by [Corrigendum](#) dated 27.07.2017*
4. *Inserted by Noti. No. [24/2018](#)-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019*

~~1,2~~ 234A

84 or 85

~~3~~ E-waste

~~Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer]]]~~

Footnote for Sl. No. 234A

1. *Omitted by Noti. No. [06/2022](#)-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022*
2. *Inserted by Noti. No. [34/2017](#)-Central Tax (Rate) dated 13.10.2017*
3. *Subs. by Noti. No. [41/2017](#)-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "E-waste"*

Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational."

1 ¹ [234B	8504	Charger or charging station for Electrically operated vehicles] <i>Footnote for Sl. No. 234B</i> 1. <i>Inserted by Noti. No. 12/2019-Central Tax (Rate) dated 31.07.2019 w.e.f. 01.08.2019</i>
1 ² [234C.	8509	Wet grinder consisting of stone as grinder]] <i>Footnote for Sl. No. 234C</i> 1. <i>Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i> 2. <i>Inserted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i>
1 ¹ [235.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators] <i>Footnote for Sl. No. 235</i> 1. <i>Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i>
1 ¹ [236.	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof] <i>Footnote for Sl. No. 236</i> 1. <i>Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i>
1 ¹ [237.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604] <i>Footnote for Sl. No. 237</i> 1. <i>Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019</i>
1 ¹ [238.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)] <i>Footnote for Sl. No. 238</i>

		1. Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019
1[239.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)] <i>Footnote for Sl. No. 239</i> 1. Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019
1[240.	8606	Railway or tramway goods vans and wagons, not self-propelled] <i>Footnote for Sl. No. 240</i> 1. Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019
1[241.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof] <i>Footnote for Sl. No. 241</i> 1. Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019
1[242.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing] <i>Footnote for Sl. No. 242</i> 1. Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019
1[242A.	87	Electrically operated vehicles, including two and three wheeled electric vehicles. Explanation.-For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy

		<p>derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.]</p> <p><i>Footnote for Sl. No. 242A</i></p> <p>1. <i>Inserted by Noti. No. 12/2019-Central Tax (Rate) dated 31.07.2019 w.e.f. 01.08.2019</i></p>			
243.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled			
¹ [243A.	871420	<p>Parts and accessories of carriage for disabled persons]</p> <p><i>Footnote for Sl. No. 243A</i></p> <p>1. <i>Inserted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019</i></p>			
¹ ² [243B].	88 or Any other chapter	<p>Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads]</p> <p><i>Footnote for Sl. No. 243B</i></p> <p>1. <i>Inserted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018</i></p> <p>2. <i>Re-numbered by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019 for "243A"</i></p>			
¹ [244.	8802 or 8806	<p>Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use]</p> <p><i>Footnote for Sl. No. 244</i></p> <p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for</i></p> <table border="1" data-bbox="544 1753 1497 1899"> <tr> <td>"244.</td> <td>8802</td> <td><i>Other aircraft (for example, helicopters, aeroplanes), other than those for personal use."</i></td> </tr> </table>	"244.	8802	<i>Other aircraft (for example, helicopters, aeroplanes), other than those for personal use."</i>
"244.	8802	<i>Other aircraft (for example, helicopters, aeroplanes), other than those for personal use."</i>			
245.	¹ [8807	<p>Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III)]</p> <p><i>Footnote for Sl. No. 245</i></p>			

		<p>1. <i>Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "</i></p> <table border="1" data-bbox="544 226 1497 315"> <tr> <td style="text-align: center;">8803</td> <td><i>Parts of goods of heading 8802"</i></td> </tr> </table>	8803	<i>Parts of goods of heading 8802"</i>
8803	<i>Parts of goods of heading 8802"</i>			
246.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		
247.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		
248.	8904	Tugs and pusher craft		
249.	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms		
250.	8906	Other vessels, including warships and lifeboats other than rowing boats		
251.	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)		
252.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907		
253.	90	Coronary stents and coronary stent systems for use with cardiac catheters		
254.	90 or any other Chapter	Artificial kidney		
255.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney		
¹ [255A	9021	<p>Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]]</p> <p><i>Footnote for Sl. No. 255A</i></p> <p>1. <i>Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022</i></p>		

256.	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs
257.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule
¹ [257A]	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece] <i>Footnote for Sl. No. 257A</i> <i>1. Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i>
¹ [257B]	94011000	Aircraft seats] <i>Footnote for Sl. No. 257B</i> <i>1. Inserted by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017</i>
258.	¹ [9405]	Kerosene pressure lantern <i>Footnote for Sl. No. 258</i> <i>1. Subs. by Noti. No. 18/2021-Central Tax (Rate) dated 28.12.2021 w.e.f. 01.01.2022 for "94055031"</i>
259.	94059100, 94059200 or 94059900	Parts of kerosene pressure lanterns including gas mantles
¹ [259A]	² [9503]	Toy balloons made of natural rubber latex] <i>Footnote for Sl. No. 259A</i> <i>1. Sl. No. 259A, 259B and 259C subs. for Sl. No. 259A by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 Earlier Sl. No. 259A Inserted by</i>

		<p><i>Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 read as "</i></p> <table border="1"> <tr> <td>259A.</td> <td>9601</td> <td><i>Worked corals other than articles of coral"</i></td> </tr> </table> <p>2. <i>Subs. by Noti. No. 01/2021-Central Tax (Rate) dated 02.06.2021 w.e.f 02.06.2021 for "4016 or 9503"</i></p>	259A.	9601	<i>Worked corals other than articles of coral"</i>
259A.	9601	<i>Worked corals other than articles of coral"</i>			
¹ [259B]	9507	<p>Fishing hooks]</p> <p><i>Footnote for Sl. No. 259B</i></p> <p>1. <i>Sl. No. 259A, 259B and 259C subs. for Sl. No. 259A by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 Earlier Sl. No. 259A Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 read as "</i></p> <table border="1"> <tr> <td>259A.</td> <td>9601</td> <td><i>Worked corals other than articles of coral"</i></td> </tr> </table>	259A.	9601	<i>Worked corals other than articles of coral"</i>
259A.	9601	<i>Worked corals other than articles of coral"</i>			
¹ [259C]	9601	<p>Worked corals other than articles of coral]</p> <p><i>Footnote for Sl. No. 259B</i></p> <p>1. <i>Sl. No. 259A, 259B and 259C subs. for Sl. No. 259A by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 Earlier Sl. No. 259A Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 read as "</i></p> <table border="1"> <tr> <td>259A.</td> <td>9601</td> <td><i>Worked corals other than articles of coral"</i></td> </tr> </table>	259A.	9601	<i>Worked corals other than articles of coral"</i>
259A.	9601	<i>Worked corals other than articles of coral"</i>			
¹ [260.	9603 [other than 96031000]	<p>Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]]</p> <p><i>Footnote for Sl. No. 260</i></p> <p>1. <i>Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "</i></p> <table border="1"> <tr> <td>260.</td> <td>9603 10 00</td> <td><i>Broomsticks"</i></td> </tr> </table>	260.	9603 10 00	<i>Broomsticks"</i>
260.	9603 10 00	<i>Broomsticks"</i>			
261.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907			
262.	9705	Numismatic coins			
263.	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at			

		S.No.181 above, intended for personal use.
¹ [263A	Any Chapter	Rosaries, prayer beads or Hawan samagri] <i>Footnote for Sl. No. 263A</i> <i>1. Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017</i>
¹ [264	Any chapter	² [Biomass briquettes or solid bio fuel pellets.]] <i>Footnote for Sl. No. 264</i> <i>1. Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017</i> <i>2. Subs. by Noti. No. 18/2018-Central Tax (Rate) dated 26.07.2018 w.e.f. 27.07.2018 for "Biomass briquettes"</i>

List 1 [See S.No.180 of the Schedule I]

- (1) Amikacin
- (2) Amphotericin-B
- (3) Amrinone
- (4) Aprotinin
- (5) Baclofen
- (6) Bleomycin
- (7) Busulphan
- (8) BCG vaccine, Iopromide, Iotrolan
- (9) Chlorambucil
- (10) Chorionic Gonadotrophin
- (11) Clindamycin
- (12) Cyclophosphamide
- (13) Dactinomycin

- (14) Daunorubicin
- (15) Desferrioxamine
- (16) Dimercaprol
- (17) Disopyramide phosphate
- (18) Dopamine
- (19) Eptifibatide
- (20) Glucagon
- (21) Hydroxyurea
- (22) Isoprenaline
- (23) Isoflurane
- (24) Lactulose
- (25) Lomustine
- (26) Latanoprost
- (27) Melphalan
- (28) Mesna
- (29) Methotrexate
- (30) MMR (Measles, mumps and rubella) vaccine
- (31) Mustin Hydrochloride
- (32) Pancuronium Bromide
- (33) Praziquantel
- (34) Protamine

- (35) Quinidine
- (36) Sodium Cromoglycate spin caps and cartridges
- (37) Sodium Hyaluronatesterile 1% and 1.4% solution
- (38) Somatostatin
- (39) Strontium Chloride (85Sr.)
- (40) Thioguanine
- (41) Tobramycin
- (42) TetanusImmunoglobulin
- (43) Typhoid Vaccines:
 - (a) VI Antigen of Salmonella Typhi, and
 - (b) Ty21a cells and attenuated non-pathogenic strains of S.Typhi
- (44) Tretinoin
- (45) Tribavirin / Ribavirin
- (46) Urokinase
- (47) Ursodeoxycholic Acid
- (48) Vancomycin
- (49) Vasopressin
- (50) Vecuronium Bromide
- (51) Zidovudine
- (52) 5-Fluorouracil
- (53) Pegulated Liposomal Doxorubicin Hydrochloride injection

- (54) Ketoanalogue preparation of essential amino acids
- (55) Pergolide
- (56) Kit for bedside assay of Troponin-T
- (57) Solution for storing, transporting, flushing donor organs for transplant
- (58) Miltefosine
- (59) Milrinone Lactate
- (60) Methoxy Isobutyle Isonitrile (MIBI)
- (61) Haemophilus Influenzae Type b Vaccine
- (62) Mycophenolate Sodium
- (63) Verteporfin
- (64) Daclizumab
- (65) Ganciclovir
- (66) Drotrecoginalfa (activated)
- (67) Eptacogalfa activated recombinant coagulation factor VIIa
- (68) Muromonab CD3
- (69) Japanese encephalitis vaccine
- (70) Valganciclovir
- (71) Low molecular weight heparin
- (72) Efavirenz
- (73) Emtricitabine;
- (74) Azathioprine;

- (75) Antinomycin D;
- (76) Cytosine Arabinoside (Cytarabine);
- (77) Vinblastine Sulphate
- (78) Vincristine;
- (79) Eurocollins Solution;
- (80) Everolimus tablets/dispersible tablets;
- (81) Poractant alfa
- (82) Troponin-I whole blood test kit;
- (83) Blower/mister kit for beating heart surgery;
- (84) Fluoro Enzyme Immunoassay Diagnostic kits.
- (85) Tablet Telbivudine
- (86) Injection Exenatide
- (87) DTaP-IPV-Hibor PRP-T combined Vaccine
- (88) Pneumococcal-7 Valent Conjugate Vaccine(Diphtheria CRM197 Protein)
- (89) Injection Thyrotropin Alfa
- (90) Injection Omalizumab.
- (91) Abatacept
- (92) Daptomycin
- (93) Entacevir
- (94) Fondaparinux Sodium
- (95) Influenza Vaccine

- (96) Ixabepilone
- (97) Lapatinib
- (98) Pegaptanib Sodium injection
- (99) Sunitinib Malate
- (100) Tocilizumab
- (101) Agalsidase Beta
- (102) Anidulafungin
- (103) Caspofungin acetate
- (104) Desflurane USP
- (105) Hemostatic Matrix with Gelatin and human Thrombin
- (106) Imiglucerase
- (107) Maraviroc
- (108) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
- (109) Sorafenib tosylate
- (110) Varenicline tartrate
- (111) ⁹⁰Yttrium
- (112) Nilotinib
- (113) Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
- (114) Micafungin sodium for injection
- (115) Bevacizumab
- (116) Raltegravir potassium

- (117) Rotavirus Vaccine (Live Oral Pentavalent)
- (118) Pneumococcal Polysaccharide Vaccine
- (119) Temsirolimus Concentrate for infusion for injection
- (120) Natalizumab
- (121) Octreotide
- (122) Somatropin
- (123) Aurothiomalate Sodium
- (124) Asparaginase
- (125) Agglutinating Sera
- (126) Anti-Diphtheria Normal Human Immunoglobulin
- (127) Anti-human lymphocyte immunoglobulin IV
- (128) Anti-human thymocyte immunoglobulin IV
- (129) Anti-Pertussis Normal Human Immunoglobulin
- (130) Anti-Plague serum
- (131) Anti-Pseudomonas Normal Human Immunoglobulin
- (132) Basiliximab
- (133) Beractant Intra-tracheal Suspension
- (134) Blood group sera
- (135) Botulinum Toxin Type A
- (136) Burn therapy dressing soaked in gel
- (137) **bovine** Thrombin for invitro test for diagnosis in Haemorrhagic disorders

- (138) **bovine** Albumin
- (139) Bretyleum Tossylate
- (140) Calcium Disodium Edetate
- (141) Carmustine
- (142) Cesium Tubes
- (143) Calcium folinate
- (144) Cholestyramine
- (145) Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
- (146) Cobalt-60
- (147) Corticotrophin
- (148) Cyanamide
- (149) Diagnostic Agent for Detection of Hepatitis B Antigen
- (150) Diagnostic kits for detection of HIV antibodies
- (151) Diphtheria Antitoxin sera
- (152) Diazoxide
- (153) Edrophonium
- (154) Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
- (155) Epirubicin
- (156) Fibrinogen
- (157) Floxuridine
- (158) Flucytosin

- (159) Flecainide
- (160) Fludarabine Phosphate
- (161) Foetal **bovine** Serum (FBS)
- (162) Gadolinium DTPA Dimeglumine
- (163) Gallium Citrate
- (164) Gasgangrene Anti-Toxin Serum
- (165) Goserlin Acetate
- (166) Hepatitis B Immunoglobulin
- (167) Hexamethylmelamine
- (168) Hydralazine
- (169) Idarubicine
- (170) Idoxuridine
- (171) Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
- (172) Inactivated rabies vaccine [Human diploid cell]
- (173) Inactivated rabies vaccine [Vero-cell]
- (174) Intravenous amino acids
- (175) Intravenous Fat Emulsion
- (176) Iopamidol
- (177) Iohexol
 - (a) Indium (III) inbleomycin
 - (b) Indium113 Sterile generator and elution accessories

- (c) Indium113 in brain scanning kit
- (d) Indium113 in liver scanning kit
- (178) Iscador, CLIA diagnostic kits
- (179) Levodopa with benserazine
- (180) Lenograstim
- (181) Meningococcal A and C combined vaccine with diluant solvent
- (182) Methicillin
- (183) Metrizamide Inj with diluant
- (184) Monocomponent insulins
- (185) Mycophenolate Mofetil
- (186) Normal Human plasma
- (187) Normal Human immunoglobulin
- (188) Nuclear magnetic resonance contrast agent
- (189) Normal Human serum Albumin
- (190) Penicillamine
- (191) Pentamidine
- (192) Penicillinase
- (193) Poliomyelitis vaccine (inactivated and live)
- (194) Potassium Aminobenzoate
- (195) Porcine Insulin Zinc Suspension
- (196) Prednimustine

- (197) Porcine and **bovine** insulin
- (198) Purified Chick Embryo Cell Rabies Vaccine
- (199) Pyridostigmine
- (200) Pneumocystis carinii F kits
- (201) Prostaglandin E1 (PGE1)
- (202) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)
- (203) Radioisotope TI 201
 - (a) Rabbit brains thromboplastin for PT test
 - (b) Reagent for PT tests
 - (c) Human Thrombin for TT tests
- (204) Rabies immune globulin of equine origin
- (205) Sevoflurane
- (206) Recuronium Bromide
- (207) Septopal beads and chains
- (208) Sodium Arsenate
- (209) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
- (210) Solution of Nucleotides and Nucliosides
- (211) Specific Desensitizing Vaccine
- (212) Sterile Absorbable Haemostat for control of surgical vessel bleeding
- (213) Strontium SR-89 Chloride
- (214) Suxamethonium Chloride

- (215) Selenium-75
- (216) Teicoplanin
- (217) Tetrofosmin
- (218) Ticarcillin
- (219) Tranexamic Acid
- (220) Tocainide
- (221) Tri-iodothyronine
- (222) Triethylene Tetramine
- (223) Thrombokinase
- (224) Teniposide
- (225) Trans-1-diamino cyclohexane Oxalatoplatinum
- (226) Ticarcillin Disodium and Potassium Clavulanate combination
- (227) Vindesin Sulphate
- (228) X-ray diagnostic agents, the following:-
 - (a) Propylidone
 - (b) Ethyliodophenylundecylate
 - (c) Iodipammide methyl glucamine
 - (d) Lipidollutra fluid
 - (e) Patentblue
 - (f) Zalcitabine
- (229) Zoledronic Acid

(230) Anti-Haemophilic Factors Concentrate (VIII and IX)

¹[(231) Diethylcarbamazine]

²[(232) Pembrolizumab (Keytruda)]

⁴[(233) Trastuzumab Deruxtecan

(234) Osimertinib

(235) Durvalumab]

List 2 [See S.No.181 of the Schedule I]

(1) Streptomycin

(2) Isoniazid

(3) Thiacetazone

(4) Ethambutol

(5) Sodium PAS

(6) Pyrazinamide

(7) Dapsone

(8) Clo-fazamine

(9) Tetracycline Hydrochloride

(10) Pilocarpine

(11) Hydrocortisone

(12) Idoxuridine

(13) Acetazolamide

- (14) Atro-pine
- (15) Homatropn
- (16) Chloroquine
- (17) Amodiaquine
- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfametho pyrezine
- (21) Diethyl Carbamazine
- (22) Arteether or formulation of artemisinin.

List 3 [See S.No.257 of the Schedule I]

- (A) (1) Braille writers and braille writing instruments
- (2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
- (3) Canes, Electronic aids like the Sonic Guide
- (4) Optical, Environmental Sensors
- (5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
- (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Com- passes and Spar Wheels
- (7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
- (8) Drafting, Drawing aids, tactile displays
- (9) Specially adapted clocks and watches

(B) ³[(1) Orthopaedic appliances falling under heading No. 90.21 of the First Schedule]

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

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

(C) Artificial electronic larynx and spares thereof

(D) Artificial electronic ear (Cochlear implant)

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

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

(3) Braille paper

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

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

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

(7) Assistive listening devices, audiometers

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

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

1. *Inserted by Noti. No. [01/2021](#)-Central Tax (Rate) dated 02.06.2021 w.e.f 02.06.2021*

2. *Inserted by Noti. No. [08/2021](#)-Central Tax (Rate) dated 30.09.2021 w.e.f. 01.10.2021*

3. *Omitted by Noti. No. [06/2022](#)-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022*

4. ***Inserted by Noti. No. [05/2024](#)-Central Tax (Rate) dated 08.10.2024 w.e.f 10.10.2024***