

Comodity Code	Search Item Name	Group Code	Rate Apr13 to Mar 14	Apr 14 To15th Aug14	16th Aug14 Onwards	1 oct 15 Onwards
1	Articles made of precious metals of fineness not less than fifty per cent, whether or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured and to which entry 105 in Schedule 'A' Group II does not apply .	A-GI-1	0.5	0.5	0.5	0.5
2	Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them. Explanation: For the purposes of this entry an alloy of precious metal means precious metal of fineness of not less than fifty percent.	A-GI-2	0.5	0.5	0.5	0.5
3	Silver	A-GI-2(ii)	0.5	0.5	0.5	0.5
4	Gold, Platinum, Osmium, Palladium, Rhodium, Ruthenium.	A-GI-2(i)	0.1	0.1	0.1	0.1
5	Precious Stones including diamonds, semi precious stones and pearls whether real or cultured.	A-GI-3	0.1	0.1	0.1	0.1
6	Hairpins, Imitation Jewellery, beads of glass, plastics or of any metal other than precious metals and parts and components thereof.	A-GI-4	2	2	2	2
7	Aeroplane of all kinds including helicopters, components, parts and accessories of any of them.	A-GI-5	0.5	0.5	0.5	0.5
8	Services	A-GI-6	2	2	3	3

9	(a) Drugs including Ayurvedic, Siddha, Unani, Spirituous, medical drugs and homoeopathic drugs but excluding drugs used for family planning, treatment of Cancer, HIV & AIDS, being formulations or preparations conforming to the following descriptions :- Any medical formulation or preparation ready for use internally or on the body of human beings, animals and birds for diagnosis, treatment, mitigation or prevention of any diseases or disorders which is manufactured or imported into India stocked, distributed or sold under licence, stocked, distributed or sold under licence granted under the Drug and Cosmetic Act, 1940, but does not include mosquito repellants in any forms.	A-GI-7(a)	1	1	1	1
10	(b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drug and Cosmetic Act, 1940.	A-GI-7(b)	1	1	1	1
11	Charcoal and Badami Charcoal used for industrial purposes.	A-GI-8	2.4	2.4	2.4	2.4
12	(i) L.P.G. supplied in Cylinders containing upto 14.5kg. & L.P.G., P.N.G supplied by pipelines for domestic use.	A-GI-9(i)	0	0	0	0
13	(ii) L.P.G. supplied in Cylinders exceeding 14.5 kg. & L.P.G., P.N.G. & C.N.G supplied for commercial and industrial use.	A-GI-9(ii)	2.4	2.4	2.4	2.4
14	Sugar, fabrics and tobacco as described from time to time in column 3 of first schedule to the additional duties of excise (Goods of	A-GI-10	2	2	2	2

	SpecialImportance) Act, 1957. Explanation :- For removalof doubts it is hereby declared that tobacco shallnot include panmasala, that is to say , anypreparation containing betel nuts and tobacco andone or more of the following ingredients namely :- i) lime and ii) Kattha(Catechu) whether or notcontaining any other ingredients such ascardomon,copra and methol.					
15	suger	A-GI-10.1	0.5	0.5	0.7	0.7
16	Tobacco	A-GI-10.2	2	2	2	2
17	fabrics	A-GI-10.3	2	2	2	2
18	Handloom woven gamcha.	A-GI-11	1	1	1	1
19	Toddy	A-GI-12	2	2	2	2
20	Papad	A-GI-13	1	1	1	1
21	capacitors of all types	A-GI-14	2.4	2.4	2.4	2.4
22	Agricultural machinery and implements, andcomponents and parts thereof other than tractors,trailers, semi-trailers, oil engines, electric motors,pumps, electric pumping sets, capacitors of alltypes and pipes of all types.	A-GII-1	2.4	2.4	2.4	2.4

23	All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X.) and electronic Private Automatic Branch Exchange (E.P.A.B.X.)	A-GII-2	3.5	3.5	3.5	3.5
24	All kinds of bricks including fly ash bricks and refractory bricks And monolithics, asphaltic roofing tiles, earthen roofing tiles.	A-GII-3	2.4	3.5	3.5	3.5
25	(a) Cotton yarn but not including in cotton yarn waste;	A-GII-4(a)	2.4	2.4	2.4	2.4
26	(b) Save as provided in clause (a) above, any yarn whether covered with any material or not; sewing thread, waste of any of them excluding cotton and silk yarn in hanks as covered under entry 17 of Schedule - B.	A-GII-4(b)	2.4	2.4	2.4	2.4
27	Aluminum conductor steel reinforced.	A-GII-5	2.4	2.4	2.4	2.4
28	Aluminum, its alloys and products notified vide Government Notification, Finance Department No. VAT-1505/CR-113/Taxation-1 dated 1/06/2005 ..	A-GII-6	2.4	2.4	2.4	2.4
29	(a) Arecanut powder, betel nut.	A-GII-7(a)	0.5	0.5	0.5	0.5
30	(b) Raw cashew nut.	A-GII-7(b)	2.4	2.4	2.5	2.5
31	Coir mattresses	A-GII-8	2.4	2.4	2.4	2.4
32	Bagasse	A-GII-9	2.4	2.4	2.4	2.4
33	Bamboo	A-GII-10	0.5	0.5	0.5	0.5
34	Bearings	A-GII-11	2.4	2.4	2.4	2.4
35	Biris covered under Tarrif Item No. 24031031, 24031039	A-GII-12	1	1	3	3

	,24031090 of the Central Excise Tarrif Act, 1985.(5 of 1986)					
36	Beltings	A-GII-13	2.4	2.4	2.4	2.4
37	Sunglasses,goggles,implant lenses.	A-GII-14	4	4	4	4
38	Biomass briquettes	A-GII-15	2.4	2.4	2.4	2.4
39	Bone meal	A-GII-16	1	1	1	1
40	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act,1940.	A-GII-17	1	1	1	1
41	Castings of non-ferrous metals.	A-GII-18	2.4	2.4	2.4	2.4
42	Centrifugal, monobloc and submersible pumps and pump sets and parts thereof.	A-GII-19	2.4	2.4	2.4	2.4
43	Garden & beach umbrellas & components, parts & accessories thereof.	A-GII-20	2.4	2.4	2.5	2.5
44	Clay including fire clay, fine china clay and ball clay.	A-GII-21	2.4	2.4	2.4	2.4
45	Coal including coke in all its forms but excluding charcoal & badami charcoal used for domestic purposes .	A-GII-22	2.4	2.4	2.4	2.4
46	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.	A-GII-23	1	1	1	1
47	Coir and coir products excluding coir mattresses	A-GII-24	2.4	2.4	2.4	2.4
48	Cotton, that is to say, all kinds of cotton(indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise including cotton waste.	A-GII-25	2.4	2.4	2.4	2.4
49	Crucibles	A-GII-26	2.4	2.4	3	3
50	Crude oil, that is to say, crude petroleum oils, and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand),	A-GII-27	3.5	3.5	3.5	3.5

	<p>whatever their composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:- (1) decantation; (2) desalting; (3) dehydration; (4) stabilisation in order to normalise the vapour pressure; (5) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure; (6) the addition of only those hydrocarbons previously recovered by physical methods, during the course of the above mentioned processes; (7) any other minor process (including addition of pour point depressants or flow improvers) which does not change the essential character of the substance.</p>					
51	Dehydrated or Processed vegetables and mushrooms.	A-GII-28	2.4	2.4	2.5	2.5
52	Fluorescent tubes of all varieties and their fittings, including shades, chokes, starters and other components, parts and accessories thereof.	A-GII-29	2.4	3	3	3
53	(a) Devices notified from time to time by the Central	A-GII-29(A)a	2.4	2.4	2.5	2.5

	Government under sub-clause (iv) of clause (b) of section 3 of Drugs & Cosmetics Act, 1940.					
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54	(b) Bandages and dressings manufactured or imported into India, stocked, distributed or sold under licence granted under the Drugs and Cosmetics Act, 1940.	A-GII-29(A)b	1	1	1	1
55	(c) Syringes.	A-GII-29(A)c	1	1	1	1
56	Edible oil, edible oil in unrefined forms and oil cakes .	A-GII-30	0.5	0.5	0.7	0.7
57	Electrodes.	A-GII-31	2.4	2.4	2.4	2.4
58	Exercise book, graph book, laboratory note book and drawing books	A-GII-32	1	1	1	1
59	(a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals.	A-GII-33(a)	2.4	2.4	2.5	2.5
60	(b) Domestic pressure cookers and pans;	A-GII-	2	2	2	2
61	(c) Buckets made of iron, steel, aluminium, plastic or any other Material.	A-GII-33(c)	2	2	2	2
62	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators, micronutrients but not including disinfectants.	A-GII-34	1	1	1	1
63	Fibres of all types and fibre waste .	A-GII-35	2.4	3	3	3

64	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, Clinker	A-GII-36	2.4	2.4	2.4	2.4
65	(a) Pulse flour including besan mixed with flour of other pulses,	A-GII-37(a)	0.5	0.5	0.5	0.5
66	(b) Pulse flour including besan mixed with flour of cereals including maize.	A-GII-37(b)	0.5	0.5	0.5	0.5
67	(c) Pulse flour including besan mixed with flour of other pulses & cereals.	A-GII-37(c)	0.5	0.5	0.5	0.5
68	Glucose-D	A-GII-38	1	1	1	1
69	Goods of intangible or incorporeal nature notified vide Government Notification, Finance Department No. VAT-1505/CR-114/Taxation-1 dated 1/06/2005.	A-GII-39	3.5	3.5	3.5	3.5
70	Suitcases, attach cases, brief cases, dispatch cases, vanity cases, executed cases.	A-GII-40	2.4	2.4	3	3
71	Gypsum of all forms and descriptions excluding gypsum boards	A-GII-41	2.4	2.4	3.5	3.5
72	Hand pumps, Parts and fittings	A-GII-42	2.4	2.4	2.4	2.4
73	Trunks & school boxes made of Steel or Aluminium.	A-GII-43	2	2	2	2
74	Herbs, gambiar, bark, dry plant, dry root, commonly known as jari booti and dry flower.	A-GII-44	1	1	1	1
75	Hides and skins, whether in raw or dressed state	A-GII-45	2.4	2.4	2.4	2.4
76	Hose pipes and fittings thereof.	A-GII-46	2.4	2.4	2.4	2.4
77	Hosiery goods	A-GII-47	2	3	3	3
78	All kinds of industrial, commercial & domestic receptacles to keep food or beverages hot or cold including vacuum flask, thermoses, thermic jugs, ice-buckets or	A-GII-48	2.4	2.4	2.4	2.4

	boxes,urns,caseroles and components,parts and accessories thereof.					
79	Rice Bran.	A-GII-49	1	1	1	1
80	Ice including dry ice.	A-GII-50	2.4	2.4	2.4	2.4
81	Ink pads of any forms.	A-GII-51	2.4	2.4	2.4	2.4
82	Cullinary essences & flavouring essences.	A-GII-52	2.4	2.4	2.5	2.5
83	Industrial cables (High voltage cables, plastic coatedcables, jelly filled cables, optical fibre cables.)	A-GII-53	2.4	2.4	2.4	2.4
84	Industrial inputs and packing materials notified videGovernment Notification,Finance DepartmentNo.VAT-1505/CR-234/Taxation-1 dated 1/09/2005.read with Government Notifications, FinanceDepartment No. VAT -2507/CR-234/Taxation-1,dated 25th August 2006,No. VAT -1505/CR-83/Taxation-1, dated 30th September 2006 and No.VAT -1505/CR-60/Taxation-1, dated 19thSeptember 2007	A-GII-54	2.4	3	3	3
85	Iron and steel, that is to say,	A-GII-55	2.4	2.4	2.4	2.4
86	(i) pig iron, spong iron and cast iron includingingots, moulds,bottom plates, iron scrap,cast ironscrap, runner scrap and iron skull scrap,	A-GII-55(i)	2.4	2.4	2.4	2.4
87	(ii) steel semis (ingots, slabs, blooms and billets ofall qualities,shapes and sizes),	A-GII-55(ii)	2.4	2.4	2.4	2.4
88	(iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars;	A-GII-55(iii)	2.4	2.4	2.4	2.4

89	(iv) steel bars (rounds, rods, square flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths),	A-GII-55(iv)	2.4	2.4	2.4	2.4
90	(v) steel structurals,(angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections),	A-GII-55(v)	2.4	2.4	2.4	2.4
91	(vi) sheets, hoops, strips, and skelp, both black and galvanized, hot and cold rolled ,plain and corrugated, in all qualities in straight lengths and in coil form as rolled and in revetted conditions.	A-GII-55(vi)	2.4	2.4	2.4	2.4
92	(vii) plates both plain and chequered in all qualities;	A-GII-55(vii)	2.4	2.4	2.4	2.4
93	(viii) discs, rings, forgings and steel castings;	A-GII-55(viii)	2.4	2.4	2.4	2.4
94	(ix) tool, alloy and special steels of any of the above categories;	A-GII-55(ix)	2.4	2.4	2.4	2.4
95	(x) steel melting scrap in all forms including steel skull, turning and boring	A-GII-55(x)	2.4	2.4	2.4	2.4
96	(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings,	A-GII-55(xi)	2.4	2.4	2.4	2.4
97	(xii) tin plate, both hot dipped and electrolytic and tin free plates,	A-GII-55(xii)	2.4	2.4	2.4	2.4
98	(xiii) fish plate bars, bearing plate bars, crossingsleeper bars, fish plates, bearing plates, crossingsleepers and pressed steel sleepers, rails heavy and light crane rails,	A-GII-55(xiii)	2.4	3.5	3.5	3.5
99	(xiv) wheels, tyres, axles and wheel sets;	A-GII-55(xiv)	2.4	2.4	2.4	2.4
100	(xv) wire rods and wires-rolled, drawn, galvanized, aluminized , tinned or coated such as by copper,	A-GII-55(xv)	2.4	2.4	2.4	2.4

101	(xvi) defectives, rejects, cuttings or end pieces of any of the above categories.	A-GII-55(xvi)	2.4	2.4	2.4	2.4
102	IT Products notified vide Government Notification, Finance Department No.VAT-1505/CR-237/Taxation-1 dated 17/10/2005.	A-GII-56	3.5	3.5	3.5	3.5
103	Jute that is to say, the fiber extracted from plants belonging to the species Corchorus Capsularies and Corchorus oltorius and the fiber known as mesta orbimli extracted from plants of the species Hibiscus Cannabinnus and Hibiscus subdariffa-varaltissima and the fibre known as Sunn and Sannahemp extracted from plants of the species CrotalariaJuncea, whether baled or otherwise.	A-GII-57	2.4	2.4	2.4	2.4
104	Kerosene oil sold through the Public Distribution System	A-GII-58	1	1	1	1
105	Knitting wool	A-GII-59	2.4	2.4	2.4	2.4
106	Dry cells & dry batteries of all varieties .	A-GII-60	2.4	2.4	2.4	2.4
107	Lignite	A-GII-61	2.4	2.4	2.4	2.4
108	Lime, lime stone, products of lime, dolomite	A-GII-62	2.4	2.4	2.5	2.5
109	Maize gluten and maize germ oil.	A-GII-63	1	1	1	1
110	Mixed PVC stabilizer .	A-GII-64	2.4	3	3	3
111	Napa Slabs (Rough flooring stones) and Shahabad stones.	A-GII-65	2.4	2.4	2.5	2.5
112	Newars	A-GII-66	2.4	2.4	2.5	2.5
113	Non-ferrous metals and	A-GII-	2.4	2.4	2.4	2.4

	alloys in primary forms andscrap notified vide GovernmentNotification,Finance Department No.VAT-1505/CR-117/Taxation-1 dated 1/06/2005.	67				
114	Oil seeds, that is to say:-	A-GII-68	0.5	0.5	0.5	0.5
115	(i) Groundnut or Peanut (Arachis hypogaea);	A-GII-68(i)	0.5	0.5	0.5	0.5
116	(ii) Sesamum or Til (Sesamum Orientale);	A-GII-68(ii)	0.5	0.5	0.5	0.5
117	(iii) Cotton seed (Gossypium Spp.);	A-GII-	0.5	0.5	0.5	0.5
118	(iv) Soyabean (Glycine seja);	A-GII-	0.5	0.5	0.5	0.5
119	(v) Rapeseed and Mustard-	A-GII-68(v)	0.5	0.5	0.5	0.5
120	(1) Torta (Brassica Campestris var toria);	A-GII-68(v)1	0.5	0.5	0.5	0.5
121	(2) Rai (Brassica Juncea);	A-GII-68(v)2	0.5	0.5	0.5	0.5
122	(3) Jamba-Taramira (Eruca sativa);	A-GII-68(v)3	0.5	0.5	0.5	0.5
123	(4) Sarson-Yellow and brown (Brassica campestrisvar sarson);	A-GII-68(v)4	0.5	0.5	0.5	0.5
124	(5) Banarasi Rai or True Mustard (Brassica nigra);	A-GII-68(v)5	0.5	0.5	0.5	0.5
125	(vi) Linseed (Linum usitissimum);	A-GII-	0.5	0.5	0.5	0.5
126	(vii) Castor (Ricinus communis);	A-GII-68(vii)	0.5	0.5	0.5	0.5
127	(viii) Coconut (i.e. Copra excluding tender coconuts)(Cocosnucifera)	A-GII-68(viii)	0.5	0.5	0.5	0.5
128	(ix) Sunflower (Helianthus annus);	A-GII-	0.5	0.5	0.5	0.5
129	(x) Nigar seed (Guizotia abyssinica);	A-GII-68(x)	0.5	0.5	0.5	0.5
130	(xi) Neem, vepa (Azadirachta indica);	A-GII-	0.5	0.5	0.5	0.5
131	(xii) Mahua, Illupai, Ippe (Madhuca indica,M.Latifolia, Bassia, Latifolia and Madhuca longifoliaSyn. M. Longifolia);	A-GII-68(xii)	0.5	0.5	0.5	0.5
132	(xiii) Karanja, Pongam, Honga (Pongamia PinnataSyn. P. Glabra);	A-GII-68(xiii)	0.5	0.5	0.5	0.5

133	(xiv) Kusum (Schlechera Olcosa, Syn. S. Trijuga);	A-GII-68(xiv)	0.5	0.5	0.5	0.5
134	(xv) Punna undi (Calophyllum, inophyllum);	A-GII-68(xv)	0.5	0.5	0.5	0.5
135	(xvi) Kokum (Carcinia indica);	A-GII-68(xvi)	0.5	0.5	0.5	0.5
136	(xvii) Sal (Shorea robusta)	A-GII-68(xvii)	0.5	0.5	0.5	0.5
137	(xviii) Tung (Aleurites fordii and A. Montana)	A-GII-68(xviii)	0.5	0.5	0.5	0.5
138	(xix) Red Palm (Elaeis guinensis)	A-GII-68(xix)	0.5	0.5	0.5	0.5
139	(xx) Safflower (Carthamus tinctorius)	A-GII-68(xx)	0.5	0.5	0.5	0.5
140	Ores and minerals .	A-GII-69	2.4	2.4	2.4	2.4
141	(a) Paper,paper board, waste paper,	A-GII-70(a)	2	2	2.5	2.5
142	(b) All types of paper stationery for computer,carbon paper and ammonia paper.	A-GII-70(b)	2.4	2.4	2.5	2.5
143	(c)News print	A-GII-70(c)	0	0	0	0
144	Paraffin wax of food grade standard and other than food grade standard including standard wax and match wax; slack wax.	A-GII-71	2.4	2.4	2.5	2.5
145	Pipes of all varieties including G.I. Pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings.	A-GII-72	2.4	2.4	2.4	2.4
146	Pizza bread	A-GII-73	2.4	2.4	3	3
147	(a) Plastic footwear (moulded), hawaii chappals and straps thereof.	A-GII-74(a)	1	1	2	2
148	(b) Plastic mats (Chatai)	A-GII-	2.4	2.4	2.7	2.7
149	Plastic granules, master batches, plastic powder and scrap.	A-GII-75	2.4	2.4	2.5	2.5
150	Printed material including annual reports,application forms,account books,balance-sheets,calendars, diaries, catalogues, race cards and publications which	A-GII-76	2.4	2.4	2.4	2.4

	mainly publicise goods, services and articles for commercial purposes and publications which contain space exceeding eight pages for writing, but excluding those covered under entry 6 of Schedule 'B'.					
151	Printing ink and writing ink excluding toner and cartridges	A-GII-77	2.4	2.4	2.5	2.5
152	Torches of all varieties & components, parts & accessories thereof.	A-GII-78	2.4	2.4	2.5	2.5
153	Pulp of bamboo, wood and paper	A-GII-79	2.4	2.4	2.5	2.5
154	Rail coaches, engines and wagons and parts thereof	A-GII-80	2.4	2.4	2.4	2.4
155	(a) Readymade garments.	A-GII-81(a)	2.4	3	3	3
156	(b) Other articles of personal wear, clothing accessories, made up textile articles and sets notified vide Government Notification, Finance Department No. VAT-1505/CR-118/Taxation-1 dated 1/06/2005.	A-GII-81(b)	2.4	3	3	3
157	Renewable energy devices & spare parts notified vide Government Notification, Finance Department No. VAT-1505/CR-119/Taxation-1 dated 1/04/2005, except goods covered under entry 56 of Schedule -B.	A-GII-82	2.4	2.4	2.4	2.4
158	Ribbon, Bow & Kajal.	A-GII-82A	2	2	2	2
159	Roasted or fried pulses including gram .	A-GII-83	1	1	1	1
160	Rock Salt.	A-GII-83A	1	1	1	1
161	Rubber that is to say (a) raw	A-GII-	2.4	2.4	2.4	2.4

	rubber, (b) latex (c) dryribbed sheet of all grades	84				
162	Safety Matches	A-GII-85	1	1	1	1
163	Safety Helmets	A-GII-85A	2.4	2.4	2.4	2.4
164	Electrical bulbs & tubes of all varieties.	A-GII-86	2.4	2.4	2.7	2.7
165	Sewing machines and parts, components and accessories thereof & all kinds of sewing needles and knitting needles.	A-GII-87	2.4	3	3	3
166	Ship and other water vessels	A-GII-88	2.4	2.4	2.4	2.4
167	(a) Milk powder including skimmed milk powder,	A-GII-89(a)	1	1	1.5	1.5
168	(b) UHT milk,	A-GII-	1	1	1.5	1.5
169	(c) Condensed milk whether sweetened or not	A-GII-89(c)	1	1	1.5	1.5
170	(d) Milk containing any ingredient and sold under a brand name.	A-GII-89(d)	1	1	1.5	1.5
171	(e) Buttermilk, Separated milk, Lassi & Curds (whether or not sweetened or flavoured) when sold under a brand name.	A-GII-89(e)	1	1	1.5	1.5
172	Solvent oils other than organic solvent oil	A-GII-90	2.4	2.4	2.5	2.5
173	Spices including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seed.	A-GII-91	1	1	1.5	1.5
174	Sports goods excluding apparels and footwear	A-GII-92	3.5	3.5	3.5	3.5
175	Starches, sago and Tapioca	A-GII-93	2.4	2.4	2.5	2.5
176	(a) Sweet and sweetmeats including Shrikhand, Basundi, Doodhpak excluding ice-cream, other edible ice, cocoa, kulfi, non-alcoholic drinks containing ice-cream or kulfi sweet drops, toffees, chocolates, other confectioneries and all kinds of bakery products.	A-GII-94(a)	2.4	2.4	2.5	2.5

177	(b) Varieties of farsan notified vide Government Notification, Finance Department No.VAT-1505/CR-165/Taxation-1 dated 1/06/2005.	A-GII-94(b)	2.4	2.4	2.5	2.5
178	Poultry machinery and equipment.	A-GII-95	2.4	2.4	2.4	2.4
179	(a) Tractors, trailers, trolleys [being agricultural tractors, trailers and trolleys], harvesters, attachments, parts, components, accessories, tyres and tubes thereof.	A-GII-96(a)	2.4	2.4	2.4	2.4
180	(b) threshers and attachments parts, components, accessories, tyres and tubes thereof.	A-GII-96(b)	2.4	2.4	2.4	2.4
181	Transformers and components and parts thereof.	A-GII-97	2.4	3	3	3
182	Transmission towers	A-GII-98	2.4	3	3	3
183	(a) Raincoats & Umbrella except garden umbrella,	A-GII-99(a)	2.4	2.4	2.5	2.5
184	(b) Components, parts, and accessories of umbrella except garden umbrella.	A-GII-99(b)	2.4	2.4	2.5	2.5
185	Vanaspati (Hydrogenated vegetable oil)	A-GII-100	1	1	1	1
186	Varieties of Textile and Textile Articles notified vide Government Notification, Finance Department No.VAT-1505/CR-120/Taxation-1 dated 1/06/2005 & VAT-1510/CR-47A/Taxation-1, dated 17/03/2010.	A-GII-101	2.4	3	3	3
187	Vegetable oil including gingili oil, castor oil and branoil .	A-GII-102	1	1	1	1
188	Windmill for water pumping and for generation	A-GII-103	2.4	2.4	2.5	2.5

	of electricity and its components, parts and accessories.					
189	(a) Writing instruments, ball point pens, felt tipped and other porous tipped pens and markers; fountain pens, stylograph pens and other pens, duplicating stylos, propelling or sliding pencils, penholders, pencil holders and similar holders, parts (including caps and clips) of the foregoing articles;	A-GII-104(a)	2.4	2.4	2.4	2.4
190	(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpeners.	A-GII-104(b)	2.4	2.4	2.4	2.4
191	(c) Writing boards or writing pads, drawing boards, black boards, green boards, whiteboards, examination pads, foot rulers, erasers, glitter pens, sketch pens, staplers, pencil leads, oil pastels, drawing charcoals and envelopes.	A-GII-104(c)	2.4	2.4	2.4	2.4
192	Embroidery or Zari material that is to say, (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota (viii) sitara; (ix) naquasi; (x) kora (xi) badla (xii) gizal; (xiii) embroidery machines; (xiv) embroidery needles.	A-GII-105	2.4	2.4	2.4	2.4
193	Kopra	A-GII-106	1	1	1	1
194	(1) Animal hair other than raw wool;	A-GII-107(1)	2.4	2.4	2.5	2.5
195	(2) Coal tar;	A-GII-107(2)	2.4	3.5	3.5	3.5

196	(3) Combs	A-GII-107(3)	1	1	1	1
197	(4) Cups and glasses of paper or plastic;	A-GII-107(4)	2.4	2.4	2.5	2.5
198	(5) Feeding bottles and nipples;	A-GII-107(5)	2	2	2	2
199	(6) Medical devices and implants notified vide Government Notification, Finance Department No. VAT-1505/CR-233/Taxation-1 dated 23/11/2005.	A-GII-107(6)	2	2	2.5	2.5
200	(7) Porcelain insulators.	A-GII-107(7)	2.4	3.5	3.5	3.5
201	(8) Screws, nuts, bolts, fasteners, coach screws, screw hooks, rivets, cotters, cotter pins, washers including spring washers.	A-GII-107(8)	2.4	2.4	2.4	2.4
202	(9) (a) Raw meat, raw flesh of poultry & raw seafood including fish, prawns, lobsters, crabs and shrimps when in frozen state or in sealed container.	A-GII-107(9) (a)	3.5	3.5	3.5	3.5
203	(b) Fruits and vegetables when in frozen state or in sealed container.	A-GII-107(9) (b)	2.4	2.4	2.5	2.5
204	(c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salamior Kababs, whether or not in frozen state or in sealed container.	A-GII-107(9) (c)	3.5	3.5	3.5	3.5
205	(d) Processed, semi-processed or semi-cooked flesh of poultry, seafood including fish, prawns, lobsters, crabs and shrimps, whether or not in frozen state or in	A-GII-107(9) (d)	3.5	3.5	3.5	3.5

	sealed container,					
206	(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not in frozen state or in sealed container.	A-GII-107(9)(e)	3.5	3.5	3.5	3.5
207	(f) Raw, semi cooked, semi processed, ready mix and ready to cook (food preparation), in sealed containers excluding ready to eat food and those covered by clause (a) to clause (e) above in this schedule	A-GII-107(9)(f)	3.5	3.5	3.5	3.5
208	(g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared.	A-GII-107(9)(g)	3.5	3.5	3.5	3.5
209	(10) Silica Sand	A-GII-107(10)	2	2	2	2
210	(11) Chilly seeds, Tamarind seeds & powder thereof.	A-GII-107(11)	1	1	1.5	1.5
211	(12) Toys and games excluding electronic toys and electronic games	A-GII-107(12)	2.4	2.4	2.4	2.4
212	(13) Wax candles.	A-GII-107(13)	1	1	1	1
213	(1)(a) Dry fruits including raisins, currants & cashew nuts & Wet Dates.	A-GII-108(1)(a)	3.5	3.5	3.5	3.5
214	(b) Tea in leaf or powder form including instant tea.	A-GII-108(1)(b)	1	1	1	1

215	(2) Timber.	A-GII-108(2)	2.4	2.4	2.5	2.5
216	(3) Wood free plain and pre-laminated particleboard covered under Tariff item 4410.90.10 and 4410.90.90 of the Central Excise Tarrif Act, 1985with BIS specification IS-3087 or IS-12823, having logo 'ECOMARK' obtained from BIS.	A-GII-108(3)	3.5	3.5	3.7	3.7
217	Cinnematographic equipments including cameras, projectors, sound recording and reproducing equipments, lenses, films & film strips, cinemacarbond required for use therewith and components, parts and accessories of any of them and cinema slides & Raw films.	A-GII-109	3.5	3.5	3.5	3.5
218	Clearing nuts (Shikekai) and Soap nuts (Ritha) in whole or powder form.	A-GII-110	0.5	0.5	0.5	0.5
219	Compact Fluorescent Lamps	A-GII-111	2.4	2.4	2.7	2.7
220	LPG Stoves for domestic use; parts, components and accessories thereof.	A-GII-112	1	1	1	1
221	Cotton ginning and pressing machinery covered by sub-heading 84451910 of Central Excise Tariff Act, 1985.	A-GII-113	2.4	2.4	2.5	2.5
222	Composting Machinery .	A-GII-114	2.4	2.4	2.5	2.5
223	Vehicles Operated on Battery or Solar power .	A-GII-115	2.4	2.4	2.4	2.4
224	Adult diapers and Sanitary napkins.	A-GII-116	2	2	2	2
225	Aerated water, mineral water, purified water	A-GII-117	4	4	4	4

226	Crackers, fireworks and their components.	A-GII-118	4	4	5	5
227	All kinds of cement, sunla	A-GII-119	3.5	4	4	4
228	All kinds of Earth, Synthetic Sand, river sand, Stone, Murum and Gravel	A-GII-120	1	1	1	1
229	Plywood, soft board, hardboard, masonite or anyother kind of wood of whatsoever composition prepared by artificial process and articles madethereof, sunmica, Formica veneer, plasticlaminated sheets, insulin board and all kinds ofplywood.	A-GII-121	3.5	4	4	4
230	Hair oil, perfumed Oils, perfumery of all kinds,scents, attars, scented materials, aromaticchemicals, pomade.	A-GII-122	3.5	3.5	3.5	3.5
231	Toilet peper, shaving cream, shaving razor, toothpowder, tooth paste, Fani, brushes, braces,garters, suspenders.	A-GII-123	1	3	3	3
232	All sorts of plastic bags.	A-GII-124	4	4	5	5
233	All sorts of furniture such as wooden, iron, steel,cane, plastic and fiber including kitchen trolleys etc.	A-GII-125	3.5	3.5	3.5	3.5
234	Electronic toys and electronic games	A-GII-126	4	4	4	4
235	All sorts of China Crockery and Crockery Articles,Cups and saucers, Jars, etc. and similar items.	A-GII-127	4	4	4	4
236	Cigarette Holders, smoking pipes, cigarette paper,pipe and tobacco cases, pouches, cigarette cases,hukka, and smoking requisites, cigarette lighters.	A-GII-128	7	7	7	7
237	Motorcycles, Scooters, Mopeds and all types of twowheelers	A-GII-129	1	1	1.5	1.5

238	All types of Instruments of Music, excluding indigenous instruments of music specifically mentioned in rate schedule B, Audio Video Cassettes, Microphones, Video games, Walkman, and their components, spare parts and accessories. Radio, Tape Recorder, All types of Speakers, C.D. player, DVD player, VCD and VCR, DVD, CD and their components, spare parts and accessories.	A-GII-130	3.5	4	4	4
239	T.V. set, LCD T.V. set, set top box, dish antenna and their components, spare parts and accessories. Recharge vouchers whether recharged it online or otherwise and their components, spare parts and accessories, cable used for inter connection.	A-GII-131	3.5	3.5	4	4
240	Photographic machinery, photo goods and materials including photographic chemicals, films, mounts, video camera, Digital camera, handycamera and their components, spare parts and accessories including flash light apparatus.	A-GII-132	3.5	4	4	4
241	All types of mobile phones, Pager, I Pad, I pod, tablet and all sorts of means of communication and their components, spare parts and accessories. SIM card, memory card, activation, renewal slips, vouchers whether recharged it online or otherwise.	A-GII-133	3.5	3.5	4	4
242	Self supported Antenna Mast and its components spare parts and accessories.	A-GII-134	3.5	3.5	3.5	3.5
243	Washing Machine, Refrigerator, Oven, Micro oven, Mixer, water gizer,	A-GII-135	3.5	3.5	4	4

	grinder, water purifiers and water coolers and all domestic electrical appliances and their components, spare parts and accessories.					
244	All type of air conditioners	A-GII-136	4	4	4	4
245	Ice-cream of all type, kulfi sweet drops, toffees, chocolates and other Confectionaries.	A-GII-137	3.5	3.5	3.5	3.5
246	Cosmetics of all types	A-GII-138	3.5	3.5	3.5	3.5
247	All kinds of flooring tiles, excluding tiles specifically mentioned in schedule A. All kinds of marble, marble tiles and any article made up of marble stone, all kinds of granite, china mosaic chips, mosaic or terrazzo tiles.	A-GII-139	3.5	3.5	3.5	3.5
248	Foreign liquor as defined from time to time in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.	A-GIII-1	7	8	8	8
249	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973.	A-GIII-2	7	8	8	8
250	Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor (Import and Export), Rules 1963 excluding wine.	A-GIII-3	7	8	8	8
251	Wines, as defined, from time to time, in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953 and in rule 3(4) of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963	A-GIII-3(A)	7	8	8	8

252	Molasses, rectified spirit, absolute alcohol and extra neutral alcohol.	A-GIII-4	7	7	8	8
253	High Speed Diesel Oil	A-GIII-5	2	2	2	0
254	Aviation Turbine Fuel (Duty paid)	A-GIII-6	3.5	3.5	3.5	3.5
255	Aviation Turbine Fuel (Bonded)	A-GIII-7	3.5	3.5	3.5	3.5
256	Aviation Gasoline (Duty paid)	A-GIII-8	3.5	3.5	3.5	3.5
257	Aviation Gasoline (Bonded)	A-GIII-9	3.5	3.5	3.5	3.5
258	Any other kind of Motor Spirit	A-GIII-10	2	2	2.3	0.0
259	Tobacco, manufactured tobacco and products thereof including cigar and cigarettes but excluding those to which entry 10 of Group-I of this Schedule A applies.	A-GIII-11	8	8	8	8
260	Aerated and Carbonated non-alcoholic beverage whether or not containing sugar or other sweetening matter or flavour or any additives.	A-GIII-12	4	4	4	4
261	All goods not covered in any of other schedules and preceding entries of this schedule.	A-GIV-1	2.4	3	3	3
262	Agricultural implements manually operated or animal driven, components & parts of such implements notified vide Government Notification, Finance Department No. VAT-1505/CR-109/Taxation-1 dated 01/04/2005.	B-1	0	0	0	0
263	Aids & implements, components and parts thereof used by handicapped persons notified vide Government Notification, Finance Department No. VAT-	B-2	0	0	0	0

	1508/CR-96/Taxation-1 dated 5/11/2008.					
264	Animal driven carts including bullock carts and components, parts and accessories thereof (excluding bearings, tubes and tyres)	B-3	0	0	0	0
265	(a) Aquatic feed, cattle feed, poultry feed, their concentrates, additives and supplements,	B-4(a)	0	0	0	0
266	(b) Grass, hay, straw; sugarcane.	B-4(b)	0	0	0	0
267	(c) Husk & bran of cereals and pulses, sarki pend and de-oiled cakes, but excluding other oil cakes and Rice bran.	B-4(c)	0	0	0	0
268	Betel leaves and Beedi leaves.	B-5	0	0	0	0
269	Books, that is to say, every volume or part or division of a volume including almanacs, school text books prescribed by Government. panchangs, time tables for passenger transport services, periodicals, maps, charts, orreries and globes, but excluding annual reports, application forms, account books, balance-sheets, calendars, diaries, catalogues, race cards, publications which mainly publicise goods, services and articles for commercial purposes and publications which contain space exceeding eight pages for writing.	B-6	0	0	0	0
270	Bread (excluding pizza bread) in loaf, rolls or inslices, toasted or otherwise .	B-7	0	0	0	0
271	Broomsticks and brushes of a type used to clean floor including toilet floor.	B-8	0	0	0	0
272	Cereals (other than paddy, rice and wheat) in whole grain, split or broken form	B-9	0	0	0	0

	and their flours singly or in mixed form.					
273	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form.	B-9A(a)	0	0	0	0
274	(b) The flour of wheat & rice including atta, maida, rawa and suji whether singly or in mixed form.	B-9A(b)	0	0	0	0
275	(c) The flour of pulses including besan singly and not mixed with flour of other pulses or cereals.	B-9A(c)	0	0	0	0
276	Chalk Stick.	B-10	0	0	0	0
277	Charcoal and Badami Charcoal (excluding for industrial use).	B-11	0	0	0	0
278	(a) Charkha, Ambar Charkha, and other implements used in the production of handspun yarn and components, parts and accessories of any of them.	B-12(a)	0	0	0	0
279	(b) Khadi garments.	B-12(b)	0	0	0	0
280	(c) Made-ups and other goods prepared from handspun yarn.	B-12(c)	0	0	0	0
281	Handlooms, their parts, accessories, attachments and auxiliary machines notified vide Government Notification, Finance Department No. VAT-1505/CR-111/Taxation-1 dated 01/04/2005.	B-13	0	0	0	0
282	Gandhi Topi.	B-14	0	0	0	0
283	Clay lamps.	B-15	0	0	0	0
284	Contraceptives of all types, drugs, medicines, medicinal formulation & appliances used for family planning and for treatment of Cancer, HIV & AIDS.	B-16	0	0	0	0
285	Cotton and silk yarn in hank.	B-17	0	0	0	0

286	Buttermilk, Separated milk, Lassi & Curd (excluding buttermilk, separated milk, lassi & curd whether or not sweetened or flavoured when sold under a brand name).	B-18	0	0	0	0
287	Earthen pot and red earth.	B-19	0	0	0	0
288	Electricity	B-20	0	0	0	0
289	(a) Firewood excluding Casuarina Poles and eucalyptus logs and cut sized thereof.	B-21(a)	0	0	0	0
290	(b) Fuel made from solid waste procured from any local bodies or on their behalf.	B-21(b)	0	0	0	0
291	(c) Biomass pellets.	B-21(c)	0	0	0	0
292	Fishnet, fishnet fabrics, fish seeds, prawn seeds & shrimp seeds.	B-22	0	0	0	0
293	Fresh plants, Saplings and natural flowers excluding Mahua flowers.	B-23	0	0	0	0
294	Fresh vegetables, potatoes, sweet potatoes, yam (elephant's foot), onions and fresh fruits, excluding wet dates, except in frozen state or in sealed container.	B-24	0	0	0	0
295	Garlic and Ginger.	B-25	0	0	0	0
296	Bangles made from any material except precious metals.	B-26	0	0	0	0
297	Goods of incorporeal or intangible character, other than those covered under entry 39 in Schedule-A & notified vide Government Notification, Finance Department No. VAT-1505/CR-114/Taxation-1 dated 01/06/2005.	B-27	0	0	0	0

298	Human blood, its components and products thereof.	B-28	0	0	0	0
299	Idols of deities in clay or Plaster of Paris.	B-29	0	0	0	0
300	(a) Indigenous handmade musical instruments and components and parts thereof notified vide Government Notification, Finance Department No. VAT-1505/CR-112/Taxation-1 dated 01/04/2005.	B-30(a)	0	0	0	0
301	(b) Bicycles, tricycles, cycle rickshaws and parts, components, accessories, tyres and tubes thereof.	B-30(b)	0	0	0	0
302	Kumkum in any form including bindi, alta and sindur.	B-31	0	0	0	0
303	Leaf plates and cups.	B-32	0	0	0	0
304	(1) (a) Raw meat except in frozen state or in sealed container,	B-33(1)(a)	0	0	0	0
305	(b) Raw flesh of poultry except in frozen state or in sealed container,	B-33(1)(b)	0	0	0	0
306	(c) Raw seafood including fish, prawns, lobsters, crabs, and Shrimps except in frozen state or in sealed container.	B-33(1)(c)	0	0	0	0
307	(2) Eggs in shell.	B-33(2)	0	0	0	0
308	(3) Sheep, goats, pigs, poultry and cattle excluding horses.	B-33(3)	0	0	0	0
309	Milk, that is to say, animal milk in liquid form except when served for consumption and excluding (a) condensed milk whether sweetened or not, and (b) milk containing any ingredient and sold under a brand name.	B-34	0	0	0	0

310	National flag	B-35	0	0	0	0
311	Judicial & Non-judicial stamp paper when sold by Government Treasuries; postal items like envelopes, post cards etc. when sold by Government.	B-36	0	0	0	0
312	Organic manure (excluding oil cakes and de-oiled cakes).	B-37	0	0	0	0
313	(a) Plantain leaves.	B-38(a)	0	0	0	0
314	(b) Rakhee.	B-38(b)	0	0	0	0
315	Poha, lahya and chirmura.	B-39	0	0	0	0
316	Raw wool.	B-40	0	0	0	0
317	Seeds of all types excluding seeds to which any other entry of this Schedule or of Schedule - Applies.	B-41	0	0	0	0
318	Semen including frozen semen.	B-42	0	0	0	0
319	Silk worm laying, cocoon and raw silk.	B-43	0	0	0	0
320	Slate and slate pencils but not including writingboards.	B-44	0	0	0	0
321	Katha (Catechu).	B-45	0	0	0	0
322	Tender green coconut.	B-46	0	0	0	0
323	Lottery Tickets.	B-47	0	0	0	0
324	Salt, that is to say, common salt including iodised salt.	B-48	0	0	0	0
325	Water other than, (a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water.	B-49(a)	0	0	0	0
326	(b) water sold in sealed container.	B-49(b)	0	0	0	0
327	(c) water for injection.	B-49(c)	0	0	0	0
328	Goods distributed through the Public	B-50	0	0	0	0

	DistributionSystem, (except kerosene)					
329	i) Gur	B-51(i)	0	0	0	0
330	ii) Chillies,turmeric & tamarind whole, powdered orseparated.	B-51(ii)	0	0	0	0
331	iii) Coriander seeds,Fenugreek andParsley(Suva)whole or powdered.	B-51(iii)	0	0	0	0
332	iv) Coconut in shell & separated kernel of coconutother than copra.	B-51(iv)	0	0	0	0
333	Currency Notes & Coins .	B-52	0	0	0	0
334	Hurricane lantern and Kerosene lamp, kerosenelanters,petromax lanterns, kerosene stoves,kerosene pressure stoves, petromax pressurelamps, pressure lamps, glass chimneys andlanterns, petromax gas mantles and accessories,components and parts of all of them.	B-53	0	0	0	0
335	Lac,Shellac and their products.	B-54	0	0	0	0
336	(a) Incense sticks commonly known as agarbatti,dhoop,dhupkadi or dhupbatti.	B-55(a)	0	0	0	0
337	(b) Camphor.	B-55(b)	0	0	0	0
338	(c) Loban and Ral.	B-55(c)	0	0	0	0
339	Solar energy devices & spare parts thereof notifiedvide Government Notification, Finance DepartmentNo.VAT-1509/CR-81-B(1)/Taxation-1 dated29/06/2009.	B-56	0	0	0	0
340	Pre-fabricated domestic biogas units.	B-56A	0	0	0	0
341	Newspapers	B-57	0	0	0	0
342	Handmade Laundry Soap manufactured by Unitscertified by the Maharashtra State Khadi andVillage Industries Board constituted under	B-58	0	0	0	0

	theBombay Khadi and Village Industries Act, 1960, butexcluding detergent.					
343	Neera and Arak.	B-59	0	0	0	0
344	Nill Challan	C-1	0	0	0	0