

**SCHEDULES UNDER THE WEST BENGAL VALUE ADDED TAX ACT, 2003.**  
(as on 01.04.2017)

**SCHEDULE A**

[See section 21]

**Goods on sale of which no tax is payable**

Serial No.	Description of goods.	Conditions and Exceptions
(1)	(2)	(3)
1.	Agricultural implements manually operated or animal driven.	
2.	Aids and implements <sup>1A</sup> [used by handicapped persons including cervical spinal collar, walking stick, wheel chair, and hearing aid.]	
<sup>1A</sup> 2A.	Alluric Acid.	
<sup>2</sup> 3.	Aquatic feed, poultry feed and cattle feed including grass, hay, straw, husk of pulses, de-oiled cake, <sup>3</sup> [de-oiled rice bran], <sup>3a</sup> [rice bran], wheat bran and supplements, concentrates and additives of such feed.	
<sup>4</sup> 3A.	[Bangles made of any kind of materials, except those made of gold, silver and platinum].	
<sup>5</sup> 3B.	Bed sheets, pillow covers, bed-spreads, bed-covers, towels, napkins, table-cloth, duster, handkerchief, <i>sataranchi</i> and blankets.	
<sup>5A</sup> 3C.	Balloon.	
4.	Betel leaves.	
<sup>6</sup> 4A.	Bio-fertilisers and micronutrients, plant growth promoters and regulators.	
<sup>6A</sup> 4B.	Biodiesel, excluding ethanol.	
<sup>6A</sup> 4C.	Biomass briquettes.	
<sup>7</sup> 5.	Books, periodicals and journals excluding those specified elsewhere in this Schedule or any other Schedule, but including Braille books, maps, charts and globes.	
5A.	Bread except pizza bread containing any type of fruit or vegetable.	
5B.	Bullock cart.	
5C.	<i>Chakla</i> and <i>belan</i> , <i>dal</i> -stirrer.	
<sup>7A</sup> 5D.	Camphor.	
<sup>8</sup> 6.	<i>Charkha</i> , <i>Ambar Charkha</i> ; <i>Gandhi Topi</i> and handlooms and handloom fabrics, when they are manufactured or made in India.	
7.	Charcoal.	
8.	Coarse grains other than paddy, rice and wheat.	
8A.	Coconut fibre.	
<sup>9</sup> 8B.	Conch shell and conch shell products.	
9.	Condoms and contraceptives.	
10.	Cotton and silk yarn in hank.	
<sup>10</sup> 11.	Curd, <i>Lussi</i> , butter milk, separated milk and <i>chhana</i> .	

11A.	Duty Entitlement Pass Book (D.E.P.B).	
<sup>10a</sup> 11B.	Dried flowers and other parts of dried plants, other than those specified elsewhere in this Schedule or in any other Schedule	
12.	Earthen pot but not including ceramic pot.	
<sup>11</sup> 12A.	Elastic fabric tape.	
13.	Electrical energy.	
<sup>12</sup> 14.	Firewood excluding casurina and eucalyptus timber.	
<sup>12a</sup> 14A	Fuel made from solid waste procured from any local self-government or from any person on its behalf.	
<sup>13</sup> 15.	Fishnet, fishnet fabrics, fishing hook and seeds of fish, prawn and shrimp.	
16.	Fresh milk and pasteurized milk.	
17.	Fresh plants, saplings and fresh flowers.	
18.	Fresh vegetables and fruits.	
19.	Fresh garlic and ginger.	
<sup>14</sup> 19A	Glass chimney, <i>hurricane</i> lantern, and kerosene lamp and accessories and components thereof.	
<sup>15</sup> 20.	<i>Gur</i> , jaggery and <i>rub gur</i> .	
<sup>16</sup> 20A.	Goods, except kerosene oil, sold through Public Distribution System (PDS).	
<sup>17</sup> 20B	(i) Garments, goods and made-ups, of <i>Khaddar</i> or <i>khadi</i> as defined in the West Bengal <i>Khadi</i> and Village Industries Board Act, 1959 (West Ben. Act XIV of 1959), manufactured in a <i>khadi</i> production unit approved or certified by the <i>Khadi</i> and Village Industries Commission established under the <i>Khadi</i> and Village Industries Commission Act, 1956 (61 of 1956). <sup>18</sup> (ii) Products like pit loom, frame loom, paddle driven semi-automatic loom, warping drum and bobbin, used in production of <i>khaddar</i> or <i>khadi</i> as defined in the West Bengal <i>Khadi</i> and Village Industries Board Act, 1959 (West Ben. Act XIV of 1959). <sup>19</sup> (iii) Readymade garments of value, whether printed or otherwise, not exceeding rupees fifty per piece, when sold from a <i>Hat</i> .	
<sup>20</sup> 20C.	Handicrafts including jessore <i>cheruni</i> , household articles made of brass and bell metal, paintings, articles made of bamboo and cane.	
<sup>21</sup> 20D.	Hosiery yarn.	
<sup>21A</sup> 20E.	Human Hair.	
<sup>21B</sup> 20F.	Hair bands and hair clips.	
<sup>22</sup> 21.	Human blood and all its components.	
21A.	Idols, toy and doll made of clay.	
<sup>23</sup> 21B	Incense sticks commonly known as <i>agarbati</i> , <i>dhupkathi</i> , <i>dhupbati</i> and <i>hawan samagri</i> including <i>sombrani</i> and <i>lobhana</i> .	
<sup>24</sup> 22.	Handmade musical instruments, that is to say – (i) <i>Tabla</i> , <i>khol</i> , <i>dhol</i> , <i>pakhwaj</i> , <i>mridanga</i> , <i>dhak</i> , <i>madal</i> and <i>dugdugi</i> ; (ii) Flute,; (iia) Harmonium <sup>24A</sup> ; (iii) <i>Jaltaranga</i> ; and	

	(iv) <i>Ghungru</i> .	
22A	Indigenous handmade nuggets, commonly known as <i>bori</i> .	
22B.	Indigenous handmade soap.	
22BA.	Kerosene oil when sold through Public Distribution System (PDS). (w.e.f. 01.09.2010)	
<sup>24C</sup> 22BB.	Kerosene stove.	
22C.	Kite <sup>24B</sup> [and kite sticks].	
23.	<i>Kumkum, bindi, alta and sindur</i> .	
<sup>25</sup> 23A.	<i>Lac and shellac</i> .	
<sup>25A</sup> 23AA.	Liquified petroleum gas commonly known as LPG, for domestic use.	
<sup>25B</sup> 23AB.	Leaf plates and cups.	
23B.	Mat locally known as <i>madur</i> made wholly or principally of <i>Cyperus Corymbosus</i> known locally as <i>gola methi, madhur kathi, mutha</i> , or <i>Cyperus Malaccensis</i> known locally as <sup>26</sup> [ <i>Chimati pati</i> , other than mat made wholly of plastic.]	
23C.	Matsticks and reed obtainable from <i>Cyperus Corymbosus</i> known locally as <i>gola methi, madhur kathi, mutha</i> , or <i>Cyperus Malaccensis</i> known locally as <i>Chimati pati</i> .	
24.	Meat, fish, prawn, and other aquatic products when not cured, or frozen, and dry fish commonly known as <i>sutki mach</i> ; eggs and livestock and animal hair.	
<sup>26a</sup> 24A.	Strings for musical instruments.	
25.	National flag.	
25A.	Newspaper.	
<sup>27</sup> 25B.	Oil cake.	
26.	Organic manure.	
27.	Paddy, rice, wheat, pulses, flour, <i>atta, maida, suji, besan</i> <sup>28</sup> [and <i>sattu</i> ].	
27A.	Puffed rice, commonly known as <i>Muri</i> , flattened or beaten rice, commonly known as <i>Chira</i> , parched rice, commonly known as <i>Khoi</i> , parched paddy or rice coated with sugar or <i>gur</i> , commonly known as <i>Murki</i> .	
<sup>29</sup> 27B.	<i>Papad</i> commonly known as <i>papar</i> .	
28.	Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, postcard etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form but does not include first day cover, folder.	
29	<i>Rakhi</i> .	
30	Raw jute.	
31.	Raw wool.	
31A.	<i>Sabai</i> grass and articles made thereof.	
32.	<i>Sago</i> and Tapioca globules.	
32A.	Salt.	
32B.	Salted cooked food made wholly or principally of flour, <i>atta, suji</i> or <i>besan</i> , that is to say, <i>singara, Nimki, kachuri, khasta kachuri, luchi, radhaballavi, and dalpuri</i> .	
33.	Semen including frozen semen.	

34.	Silk worm laying, <sup>29A</sup> [cocoon, and raw silk made or manufactured in India].	
35.	Slate and slate pencils.	
<sup>30</sup> 35A.	Sugar manufactured or made in India, <i>misri</i> and <i>batasa</i> .	
<sup>31</sup> 35B.	Seeds of all varieties other than those specified elsewhere in this Schedule or in any other Schedule.	
<sup>32</sup> 35C.	Sponge-wood commonly known as <i>sola</i> <sup>32A</sup> [or <i>solapith</i> , and articles made thereof ].	
<sup>32B</sup> 35D.	(i) Solar thermal device, solar photovoltaic device and combination of solar thermal device and solar photovoltaic device and spare parts of all such devices; (ii) Solar fans, <sup>32C</sup> [solar lights, solar water heaters,] solar pumps and solar lanterns, which run on electricity generated by photovoltaic devices.	
36.	Sweetmeat other than cake and pastry but including curd <sup>33</sup> [and <i>khoa</i> ].	
37.	Tender green coconut commonly known as <i>daab</i> .	
37A.	(i) Textile fabrics made wholly or partly of cotton, rayon, flax, <sup>34</sup> [Silk, artificial silk] or wool manufactured or made in India, other than those specified elsewhere in any other Schedule. <sup>34A</sup> [(ii) Cotton textile fabrics, coated, covered, impregnated or laminated with plastics, mosquito net fabrics, and mosquito nets commonly known as <i>mashari</i> , when such fabrics are manufactured or made in India.]	
<sup>35</sup> 37B.	<i>Biri</i> , and unmanufactured tobacco including unmanufactured tobacco not stemmed, or partly or wholly stemmed or stripped, for manufacture of <i>biris</i> , specified under heading 2401 of the Central Excise Tariff Act, 1985 (5 of 1986). <i>Explanation</i> — The expression “tobacco” means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.	
38.	Toddy, <i>Neera</i> and <i>Arak</i> .	
39.	Unprocessed green leaves of tea.	
<sup>35A</sup> 39A.	Un-stitched salwar suits.	
40.	<sup>35B</sup> [Teracotta tiles, tile frame] and brick frame.	
41.	Water other than— (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and (ii) water sold in sealed container.	
<sup>36</sup> 42.	Zari and embroidery items, namely— <i>imi</i> , <i>zari</i> , <i>kasab</i> , <i>salma</i> , <i>dabka</i> , <i>chumki</i> , <i>gota</i> , <i>sitara</i> , <i>naqsi</i> , <i>kora</i> , glass bead, <i>badla</i> and <i>gizai</i> .	

1. Inserted w.e.f 1.8.2006.
- 1A. Substituted for “used by handicapped persons” w.e.f.1.9.2011.
2. Substituted for “Aquatic feed, poultry feed and cattle feed including grass, hay and straw but not including aquatic, poultry and cattle feed supplements, additives etc “w.e.f 1.5.2005.
3. Inserted w.e.f. 1.4.2007.

- 3a. Inserted w.e.f. 1.3.2010
4. This entry was amended by W.B. Act VII of 2011, w.e.f. 01.09.2011, and the said amendment has been withdrawn retrospectively *vide* notification No. 1868/-F.T., dated 29.12.2011.
5. Inserted w.e.f. 1.8.2006.
- 5A. Inserted w.e.f. 01.04.2012.
6. Inserted w.e.f. 1.4.2007.
- 6A. Inserted w.e.f. 01.04.2017.
7. Substituted for “Books, periodicals and journals but not including exercise books, drawing books, graph books, account books, laboratory books, diaries, letter pads” w.e.f. 1.5.2005.
- 7A. Inserted w.e.f. 1.4.2008
8. Substituted for “*Charkha, Ambar Charkha*; handlooms and handloom fabrics and *Gandhi Topi*” w.e.f.1.8.2006.
9. Inserted w.e.f. 1.5.2005.
10. Substituted for “Curd, *Lussi*, butter milk and separated milk “w.e.f. 1.2.2006.
- 10a. Inserted w.e.f. 1.4.2010.
11. Inserted w.e.f. 1.2.2006.
12. Substituted for “firewood” w.e.f. 1.5.2005.
- 12a. Inserted w.e.f. 1.4.2010.
13. Substituted for “Fishnet and fishnet fabrics” w.e.f. 1.5. 2005.
14. Inserted w.e.f. 1.4. 2007.
15. Substituted for” glass bangles “w.e.f. 1.5.2005.
16. Inserted w.e.f. 1.5.2005.
17. Inserted. w.e.f. 1.5.2005.
18. Inserted. w.e.f. 1.4.2005.
19. Inserted. w.e.f. 1.4.2007.
20. Substituted. for” Handicrafts including jessore *cheruni*, household articles made of brass and bell metal “w.e.f. 1.8.2006.
21. Inserted w.e.f.1.5.2005.
- 21A. Inserted w.e.f. 01.04.2005.
- 21B. Inserted w.e.f. 01.04.2017.
22. Substituted for “blood plasma” w.e.f. 1.5.2005.
23. Inserted w.e.f. 1.8. 2006.
24. Substituted for “Indigenous handmade musical instruments “w.e.f. 1.4. 2007.
- 24A. Inserted. W.e.f. 1.4.2008
- 24B. Inserted. w.e.f. 1.4.2013.
- 24C. Inserted w.e.f. 01.04.2017.
25. “Lac and shellac” was first omitted w.e.f. 1.8.06 and inserted thereafter w.e.f 1.8. 2006 retrospectively.
- 25A. Inserted w.e.f. 25.06. 2011.
- 25B. Inserted w.e.f. 01.04.2017.
26. Substituted. for “chimatipati “w.e.f 1.4.2007.
- 26a. Inserted w.e.f. 1.4.2010.
27. Inserted w.e.f. 1.8.2006.
28. Inserted w.e.f. 1.5.2005.
29. Inserted w.e.f. 1.5.2005.
- 29A. Substituted. for “cocoon and raw silk” w.e.f. 1.9.2011.

30. Substituted for “Sugar manufactured or made in India and *khandasari* w.e.f. 1.5.2005.
31. Substituted for Seeds of all varieties other than those specified elsewhere in any other Schedule” w.e.f. 1.5.2005.
32. Inserted w.e.f.1.5.2005.
- 32A. Substituted. for “or soapstone” w.e.f. 1.9.2011.
- 32B. Inserted w.e.f. 08.01.2016.
- 32C. Substituted for “solar lights,” w.e.f. 01.04.2017.
33. Inserted w.e.f. 1.5.2005.
34. Substituted for “artificial silk” w.e.f. 1.11.2006.
- 34A. Substituted. for “(ii) Cotton textile fabrics, coated, covered, impregnated or laminated with plastics, mosquito net fabrics, and mosquito nets commonly known as mashari, when such fabrics are manufactured or made in India, mosquito net fabrics and mosquito net, commonly known as moshari)” w.e.f. 1.9.2011.
35. Substituted for “Tobacco, as referred to in the First Schedule to the Central Excise and Salt Act, 1944, including cigarette, cigar, cheroot, smoking mixture for pipe and cigarette, *biri*, chewing tobacco, snuff and tobacco for hookah, that is to say, tobacco paste, ready for use in *hookah*, when all such items are manufactured or made in India.”w.e.f. 1.4.2007.  
Substituted for “Biri, and raw and unprocessed tobacco leaves” w.e.f 1.4.2010
- 35A. Inserted w.e.f. 1.9.2011.
- 35B. Substituted for “Tile frame” w.e.f. 01.04.2017.
36. Inserted w.e.f. 1.4.2007.

**SCHEDULE UNDER THE WEST BENGAL VALUE ADDED TAX ACT, 2003.**  
**(as on 01.04.2017)**

**SCHEDULE AA**

[See sub-section (1) of section 21A.]

[Zero-rated sales]

**List of goods which shall be zero-rated**

Serial No.	Sale of goods
(1)	(2)
1.	Between dealers located in Special Economic Zone (SEZ).
2.	Between dealers whose units are referred to as Export Oriented Units (EOU).
3.	Between dealers referred to in serial No. 1 and serial No. 2 above.
4.	By a dealer, to a dealer located in a Special Economic Zone (SEZ).

**SCHEDULE UNDER THE WEST BENGAL VALUE ADDED TAX ACT, 2003.**  
**(as on 01.04.2017)**

**SCHEDULE B**

[See clause (a) of sub-section (2) of section 16]

[Goods taxable at 1%]

**List of goods taxable at a rate of 1%**

Serial No.	Description of goods	Conditions and Exceptions
(1)	(2)	(3)
1.	Bullion that is to say, gold, silver and platinum in mass and uncoined, pure or alloy.	
2.	Gold, silver and platinum ornaments, whether set with stone or other materials or not, including gold, silver and platinum filigree and other gold, silver and platinum articles.	
3.	Precious stones including semi-precious stones and pearls – real, artificial or cultured.	
4.	<sup>1</sup> Rhodium.	
5.	Tea sold under the auspices of any tea auction centre in West Bengal duly authorized by the Indian Tea Board.	

1. Inserted w.e.f. 01.04.2010 vide West Bengal Act II of 2010.

**SCHEDULE C****(as on 01.04.2017)**

[See clause (b) of sub-section (2) of section 16]

**List of goods taxable at 5%**

[The rate was 4% from 01.04.2005 to 31.03.2013 and was raised to 5% w.e.f. 01.04.2013]

**Part-I**

<b>Serial No.</b>	<b>Description of goods</b>	<b>Conditions and Exceptions</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Agricultural implements not operated manually or not driven by animal and spare parts, accessories and components thereof.	
2.	Aluminium in all its forms, namely, aluminium ingots, slabs, bars, rods, wires, coils, sheets, plates, circles, sections, channels, angels, joists, extrusions, including aluminium scraps and aluminium foils.	
3.	All equipments for communications such as, Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X) etc. and spare parts, components and accessories thereof.	
4.	All intangible goods like copyright, patent and replenishment (REP) licence, other than those specified elsewhere in this Schedule or any other Schedule.	
5.	All kinds of bricks including brickbats, <i>jhama</i> , fly ash bricks, refractory bricks and asphaltic roofing earthen tiles, <sup>1</sup> [and refractory monolithic and fly ash.]	
<sup>2</sup> 5A.	All types of toys except those specified elsewhere in this Schedule or any other Schedule, and excluding electronic toys.	
<sup>3</sup> 5B.	All Kinds of rope.	
<sup>4</sup> 6.	All types of yarn including jute yarn and jute twine but excluding cotton and silk yarn in hank and sewing thread.	
<sup>5</sup> 7.	All utensils including pressure cookers and pans excepting utensils made of precious metals.	
7A.	Aluminium conductor steel reinforced (ACSR), <sup>6</sup> [,all aluminium conductor (AAC) and all aluminium alloy conductor (AAAC). ]	
8.	Arecanut powder and betel nut.	
8A.	Articles made of rolled gold and imitation gold and <sup>7</sup> [all types of imitation jewellery including costume jewellery or fashion jewellery].	
<sup>9</sup> 8AA.	Asphalt felt, roofing felt, water-proof felt, polymeric felt	

	and plastic felt.	
<sup>8</sup> 8B.	Ashes.	
9.	Bamboo including split bamboo, and cut bamboo, <sup>9A]</sup> <sup>10</sup> [and cane.]	
9A.	Bagasse.	
<sup>11</sup> 9AA.	Bakery shortening <sup>11A</sup> [and yeast].	
9B.	Basic chromium sulphate, sodium bi-carbonate and Bleach liquid.	
<sup>12</sup> 9C.	Barley.	
<sup>12</sup> 9D.	Battery lead plate, lead ash and separator for storage battery.	
10.	Bearing including plummer blocks, housing for bearing, locate rings and covers, adopter withdrawal sleeves, lock nut, lock washers, clamps, <sup>12a</sup> casing of bearing and rolling elements.	
<sup>13</sup> 10A.	<i>Omitted.</i>	
11.	Beedi leaves.	
12.	Beltings of all varieties and descriptions.	
13.	Bicycles, tricycles and cycle rickshaws, and spare parts, accessories and <sup>14</sup> [components including tyres and tubes thereof].	
<sup>14A</sup> 13A.	<i>Omitted.</i>	
<sup>15</sup> 13B.	Battery operated vehicle as defined in clause (u) of rule 2 of Central Motor Vehicles Rules, 1989.	
<sup>15A</sup> 13C.	Biscuit other than biscuit manufactured in a factory as defined in the Factories Act, 1948 (63 of 1948).	
14.	Bitumen.	
14A.	Boiler, furnace and parts thereof.	
<sup>16</sup> 14B.	Bleaching powder.	
<sup>17</sup> 14C.	Spare parts including blades, guards, sharks, arms and shafts of an electric fan.	
<sup>17a</sup> 14D.	Board made from bagasse.	
15.	Bone meal	
<sup>18</sup> 16.	Buckets made of iron and steel, aluminium, plastic or other materials, except those made of precious materials.	
17.	Bulk drugs.	
<sup>18</sup> 17A.	Candles.	
<sup>16</sup> 17B.	Buttons.	
<sup>19</sup> 18.	Capital goods as <sup>20</sup> notified under item (i) of clause (b) of sub-section (2) of section 16.	
19.	Cast iron Castings other than those specified elsewhere in this schedule or in any other schedule.	
19A.	Castor oil.	
19B.	Caustic soda, caustic potash and soda ash.	
20.	Motor, operated electrically or otherwise and centrifugal	

	and monobloc and submersible pumps and spare parts, components and accessories thereof.	
<sup>21</sup> 21.	<i>Omitted.</i>	
22.	Chemical fertilizers including basic slag, pesticides, weedicides, insecticides, germicides, fungicides and herbicides, other than bleaching powder.	
22A.	Clay including fireclay <sup>22</sup> [, fine china clay and ball clay.]	
22B.	Coal tar.	
22C.	Coffee beans, cocoa pod, and chicory.	
23.	Coir and coir products excluding coir mattresses.	
23A.	<sup>23</sup> [ <i>Omitted.</i> ] <sup>23A</sup> [ <i>Chanachur, bhujia, dalmoot, fried potato chips and salted peanuts.</i> ]	
<sup>24</sup> 23B.	<sup>24A</sup> [Brace and or those], hand splint, fracture brace and colostomy including face plate and wafer, dialysis bag, urobag, water seal drainage bag.	
<sup>24</sup> 23C.	Cinchona alkaloids and their salts.	
24.	Cotton and cotton waste.	
<sup>25</sup> 24A.	Combs excluding <i>Jessore cheruni</i> .	
<sup>25</sup> 24B.	<sup>25A</sup> [Cups , plates and glasses of paper and plastic].	
25.	Crucibles.	
<sup>26</sup> 25A.	Drugs and medicines, whether patent or proprietary, including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under the licence issued under the Drugs and Cosmetics Act, 1940 (23 of 1940) <sup>27</sup> [,and including <i>Isabgul</i> ].	
<sup>28</sup> 25AA	Medical Diagnostic Kits.	
<sup>29</sup> 25AB	Digestive preparations, commonly known as <i>aam pachak, amla pachak, ajawan pachak, and jal jeera.</i>	
<sup>30</sup> 25B.	Dry fruits.	
<sup>31</sup> 26.	<sup>32</sup> [Edible oils other than coconut oil.]	
27.	Electrodes, <sup>34</sup> [electrical insulators.]	
<sup>35</sup> 27A.	Embroidery making machine, whether computerized or not.	
28.	Exercise book, drawing book, graph book, account book and laboratory note book.	
29.	Fibres of all types and fibre waste.	
<sup>35a</sup> 29A	Flush doors of wood.	
<sup>36</sup> 30.	Feeding bottles and nipples.	
30A.	Fried grams and roasted grams.	
<sup>37</sup> 30B.	Furnace oil.	
<sup>37A</sup> 30C.	Footwears, other than those specified elsewhere in this	

	Schedule, the maximum retail price of per pair of which does not exceed rupees seven hundred and fifty.	
<sup>37B</sup> 30D.	Gas stove including LPG stove the maximum retail price of which does not exceed rupees one thousand.	
<sup>38</sup> 31.	<i>Ghee.</i>	
<sup>39</sup> 31A.	<i>Omitted.</i>	
32.	Goods as specified in section 14 of the Central Sales Tax Act, 1956 (74 of 1956).	
<sup>40</sup> 33.	Goods, such as components, accessories and spare parts of firearms, weapons and ammunitions, sold to the Ordnance Factories, Government of India.	
33A.	Gypsum of all forms and descriptions <sup>41</sup> [but excluding gypsum board and plaster of Paris.]	
<sup>42</sup> 33B.	Gums and adhesives.	
34.	<sup>42A</sup> [Hand pump, and its parts and fittings.]	
<sup>42B</sup> 34A.	<i>Omitted.</i>	
35.	Herb, bark, dry plant, dry root, commonly known as <i>Jari booti</i> . [ <i>and dry flower omitted</i> w.e.f.1.4.2010].	
35A.	Hollow polyester fibre.	
<sup>43</sup> 35B.	Honey.	
36.	Hose pipes of all varieties and descriptions including their end fittings.	
37.	Hosiery goods of all varieties and descriptions.	
<sup>44</sup> 37A.	<sup>45</sup> [Petromax, and accessories and components thereof and gas mantles.]	
<sup>46</sup> 38.	Husk of cereals, and bran of cereals other than wheat bran <sup>46a</sup> [and rice bran].	
39.	Ice.	
<sup>47</sup> 40.	<i>Omitted</i>	
41.	Industrial cables <sup>48</sup> (High Voltage Cables for voltage exceeding 1000 volt, XLPE cables, PVC cables, jelly filled cables, optical fibres).	
<sup>49</sup> 41A	Industrial L.P.G.	
42.	IT products as specified in Part-II of this schedule.	
42A.	Jute batching oil.	
43.	<i>Omitted</i> w.e.f. 01.09.2010.	
43A.	Knitting wool.	
<sup>50</sup> 43B.	<i>Kattha.</i>	
<sup>50A</sup> 43BB	<i>Omitted.</i>	
<sup>50</sup> 43C.	<i>Khandsari.</i>	
<sup>51</sup> 43D.	<i>Omitted.</i>	
<sup>51A</sup> 44.	<i>Omitted.</i>	
44A.	Lignite.	
<sup>52</sup> 44B.	Lime, limestone and dolomite.	

<sup>53</sup> 44C.	Linear Alkyl Benzene (L.A.B.), Sulphonate acid, Alfa Olefin Sulphonate.	
<sup>54</sup> 45.	Lifesaving diving equipments.	
<sup>55</sup> 45A	Lozenges.	
<sup>56</sup> 46.	Metal labels and metal stickers.	
46A.	Maize starch, glucose, maize gluten, maize germ and oil.	
46B.	Mixed PVC stabiliser.	
<sup>55</sup> 46C	Mat locally known as <i>madur</i> made wholly of plastic.	
47.	Industrial inputs and packing materials as specified in Part – III of this Schedule.	
<sup>50</sup> 48.	Medical equipments, devices and implants.	
<sup>50B</sup> 48A.	[Mosquito net fabrics other than those manufactured or made in India, and mosquito net commonly known as mashari other than those manufactured or made in India. ]	
<sup>57</sup> 49.	<i>Napa</i> slabs and <i>Shahabad</i> stones.	
49A.	Naptha.	
50.	Newars.	
51.	Non-ferrous metals and alloys of ferrous and non-ferrous metals <sup>58</sup> [,ferrous and non-ferrous metal castings.]	
<sup>50</sup> 51A.	<sup>50C</sup> [Nuts, bolts, washer], screws and fasteners.	
52.	Ores and minerals other than those specified elsewhere in this Schedule.	
<sup>59</sup> 52A.	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, for measuring or detecting <i>alpha</i> , <i>beta</i> , <i>gamma</i> , X-ray, cosmic or other ionizing radiations .	
53.	Paper, coated paper, carbon paper, paperboard, paper used for computer printing and newsprint.	
53A.	Paraffin wax of all grade standards other than food grade standard including standard wax and slack wax.	
<sup>59a</sup> 53AA	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other binding substances.	
54.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes, <sup>60</sup> [and fittings thereof.]	
54A	<i>Pizza</i> -bread, bun or bread containing any type of fruit or vegetable.	
54B	<sup>60B</sup> [Machinery, excluding generator of all types and diesel engine pump set], that is to say,– (i) Machinery for tea industry; (ii) Machinery for food and food processing industries including flour mill; (iii) Machinery for sugar mill; (iv) Machinery for beverages, tobacco and tobacco products industries;	

	<p>(v) Machinery for jute, hemp, mesta textiles industries;</p> <p>(vi) Machinery for textile industries including hosiery other than jute;</p> <p>(vii) Machinery for engineering industries;</p> <p>(viii) <sup>60c</sup>[Machinery for paint industry];</p> <p>(ix) Machinery for furniture and wood products industries;</p> <p>(x) Machinery for paper and paper products and printing, publishing and allied industries;</p> <p>(xi) Machinery for leather and fur product industries;</p> <p>(xii) Rubber, plastic, petroleum and coal product industry machinery;</p> <p>(xiii) Machinery for chemical and chemical products;</p> <p>(xiv) Machinery for basic metal and alloys industries;</p> <p>(xv) Machinery for non-metallic mineral product and industries;</p> <p>(xvi) Machinery <sup>60a</sup>including road roller for construction works;</p> <p>(xvii) Transport equipment and motor parts manufacturing machinery;</p> <p>(xviii) Mining machinery;</p> <p>(xix) Packaging machinery;</p> <p>(xx) Foundry machinery;</p> <p>(xxi) Agricultural machinery other than those mentioned elsewhere in any other Schedule;</p> <p>(xxii) Waste treatment plant and <sup>60d</sup>[pollution control equipment] ;</p> <p>(xxiii) Machinery for printing industry;</p> <p>(xxiv) Machinery for iron and steel industry;</p> <p>(xxv) <sup>60A</sup>[Machinery for refrigeration, cooling towers and air-conditioners]</p> <p>(xxvi) Cooling towers;</p> <p>(xxvii) Earth moving machinery ;</p> <p><sup>60E</sup>[(xxviii) Machinery for generation of electricity from waste.]</p> <p>(xxix) <sup>61</sup>[<i>Omitted.</i>]</p>	
54C	Spare parts, accessories and components of the plant and machinery mentioned in items (i) to (xxvii) in column (2) against serial No. 54B, and spare parts, accessories and components of an air-conditioner.	
<sup>63</sup> 55.	<i>Chappals</i> and <i>sandals</i> made exclusively of plastic or Ethyle Vinyl Acetate commonly known as EVA; <i>hawai chappals</i> ; and sole and strap thereof.	
55A.	Plastic granules, plastic powder <sup>64</sup> [and master batches.]	

55B.	Poppy seeds.	
55C.	Pre-used motor car.	
<sup>65</sup> 55D.	Pre-recorded cassette, audio compact disc (ACD), and video compact disc (VCD) and pre-recorded digital versatile disc (DVD).	
<sup>65a</sup> 55E	Perforated metal <i>jali</i> , that is to say, perforated metal net.	
56.	Printed material including diary, <sup>66</sup> [calendar and letter pad.]	
57.	Printing ink excluding Toner and cartridges.	
<sup>67</sup> 58.	Porridge, cottage cheese (and <i>paneer</i> w.e.f. 01.04.2012).	
58A.	Processed meat, poultry and fish.	
58B.	Processed and preserved vegetables <sup>68</sup> [and fruits, other than dry fruits, but] including fruit jams, <sup>69</sup> [jelly, sauce,] pickle, fruit squash, fruit paste, fruit drink and fruit juice, whether in a sealed container or not, and <sup>70</sup> [wet dates, but excluding those not containing any fruit or vegetable extract.] <sup>71</sup>	
59.	Pulp of bamboo, wood and paper.	
60.	<sup>72</sup> [Rail coaches engines, wagons and freight containers and parts thereof,] [and rail-coach fans.] <sup>73</sup>	
<sup>73A</sup> 60A.	Raw silk other than those made or manufactured in India.	
61.	Readymade garments other than hosiery goods but including necktie, bow and collar.	
62.	Refrigerant in any form.	
63.	Renewable energy devices and spare parts.	
64.	Residual liquefied hydrogen gas and other gases used as fuel other than liquefied petroleum gas (L.P.G.).	
65.	<i>Omitted.</i>	
66.	<i>Omitted.</i>	
<sup>74</sup> 67.	Gloves.	
67A.	Rusk that is hardened bread.	
68.	Safety matches.	
<sup>75</sup> 68A.	Scrap of old and condemned battery.	
<sup>76</sup> 68B.	Scaffolding pipes.	
<sup>77</sup> 69.	Spectacles including sunglasses and parts and components thereof, contact lens and lens cleaner.	
<sup>78</sup> 70.	Sewing machine and its parts and accessories.	
71.	Ship liable to be registered under the Merchants Shipping Act, 1958, (44 of 1958) all types of tugs, floating docks, floating cranes, dredgers, barges and other water vessels <sup>79</sup> [ including non-mechanised boats].	
<sup>80</sup> 72.	<i>Omitted.</i>	
<sup>81</sup> 73.	Skimmed milk powder, dairy whitener and UHT milk.	
73A.	Sodium Silicate.	

74.	<sup>81A</sup> [Solvent oils. ]	
<sup>82</sup> 74A.	<i>Soya</i> nuggets, commonly known as <i>soya bori</i> .	
<sup>83</sup> 74B	Spare-parts of motor vehicles.	
75.	Spices of all varieties and forms including cumin seed, aniseed, turmeric, dry chillies <sup>79</sup> [and <i>hing (asafoetida)</i> .]	
<sup>84</sup> 75A.	Sand, stone chips, <sup>84a</sup> boulders and grit.	
76.	Sports goods excluding apparels and footwear.	
76A.	Stainless steel sheets.	
77.	Starch <sup>85</sup> [and starch based glues].	
<sup>86</sup> 77A.	Safety pin.	
<sup>86A</sup> 77B.	<i>Omitted</i> .	
<sup>86B</sup> 77C.	<sup>86D</sup> [Omitted]	
<sup>86C</sup> 77D.	Sanitary napkins the maximum retail price of which does not exceed rupees twenty-five.	
<sup>87</sup> 78.	Tailoring items, that is to say, eyes and hooks, collar band <i>patties</i> and butterfly collar stays.	
79.	Tallow.	
80.	Tamarind including tamarind seed powder.	
80A.	Tea.	
<sup>88</sup> 80B.	Tarpaulin and canvas.	
81.	Textile fabrics of all varieties, other than those manufactured or made in India.	
<sup>89</sup> 81A.	Timber, that is to say, -- (i) log; (ii) plank, veneer and splint; (iii) rafter; (iv) sleeper; (v) beam; (vi) pillar; and (vii) sawn or sized timber. (viii) <sup>90</sup> [plywood ], <sup>90a</sup> and block board of wood.	
<sup>90B</sup> 82.	Torch.	
83.	Tools, that is to say,— (a) Power Tools such as electric drills, tapping machines, hammers, sanders, planners, screw drivers, blowers, routers, winches, grinders, super abrasives, non-woven abrasives, bonded abrasives other than stone for polishing floor, stone for sharpening carpenters' instruments, tile polishing blocks and rubbing bricks; (b) Cutting Tools such as taps, milling cutters, reamers,	

	<p>segments, carbide tools, saws, high speed cut-off machines, shears, nibblers, compound miter saws, masonry cutters, diamond dresser cutter, gear hobbs and gear shaper cutters;</p> <p>(c) Measuring Tools such as micrometers, vernier calipers, feeler gauges, height gauges, slip gauges, snap gauges, pressure gauges, dial thermometers, water meter and measuring steel tapes;</p> <p>(d) Hydraulic Tools such as jacks, pipe-benders, torque wrenches, breakers, cylinders and control valves;</p> <p>(e) Pneumatic Tools such as impact wrenches, rammers, grinders, drills torque wrenches, filters, regulators and lubricant applicators;</p> <p>(f) Hand Tools such as spanners, pliers, screw drivers, hammers, torque tools, cold chisels, drill bits and burrs, tool bits, hack-saws, hack-saw blades and frames, band-saw rolls, dice, die-nuts, tools for carpentry, tools for masons and steel files.</p>	
84.	Tractors, threshers, harvesters and attachments <sup>90c</sup> [and parts thereof but excluding tyres and tubes].	
84A.	Transformers.	
85.	Transmission towers.	
86.	Umbrella and spare parts and components thereof but excluding garden umbrella; <sup>91</sup> [rain-wear (rain-coat)].	
<sup>92</sup> 87.	<i>Vanaspati</i> (Hydrogenated Vegetable Oil), also known as vegetable <i>ghee</i> manufactured or made in India, and sold under various trade names and descriptions, such as <i>Dalda, Kusum</i> , etc.	
88.	Vegetable oil including gingili oil and bran oil <sup>93</sup> [but excluding coconut oil].	
88A.	Waste paper.	
88B.	Weighing machines and weighing scales <sup>94</sup> [and parts thereof, and weights of all kinds].	
<sup>95</sup> 88C.	Wire cloths and felt, endless or fitted with linking devices of a kind used in paper making machine or any other machine.	
88D.	Wirenet, wire netting, <sup>96</sup> [stranded wire], <sup>96A</sup> [wire mesh and expanded wire mesh]	
89.	Writing instruments such as lead pencils, <sup>96B</sup> [pen of all varieties and descriptions including its parts], refill, cartridges, nozzles, nib, <sup>97</sup> [geometry boxes, colour boxes, crayons, erasers, pencil sharpeners] and writing ink other than those specified elsewhere in any other Schedule.	

90.	X-ray film and other diagnostic films.	
<sup>97A</sup> 90A.	Zinc dross.	
91.	Zipper or <sup>98</sup> [zip fasteners and parts thereof.]	

*Notes:*

1. Inserted w.e.f 1.5.2005.
2. Inserted w.e.f 1.5. 2005.
3. Inserted w.e.f.1.11. 2006.
4. Substituted for “All types of yarn other than cotton and silk yarn in hank and sewing thread.” w.e.f. 1.5. 2005.
5. Substituted for “Aluminium utensils and enamelled utensils.”w.e.f. 1.5.2005.
6. Inserted w.e.f. 1.6. 2005.
7. Substituted for “[all types of imitation jewellery]” w.e.f.1.9. 2011
8. Inserted w.e.f. 1.11. 2006.
9. Inserted w.e.f. 1.6. 2005.
- 9A. Kite sticks omitted w.e.f. 1.4. 2013.
10. Inserted w.e.f. 1.4. 2007.
11. Inserted w.e.f. 1.11. 2006.
- 11A. Inserted W.e.f. 1.4.2008.
12. Inserted w.e.f. 1.7. 2005.
- 12a. Inserted w.e.f. 1.04.2010.
13. The item “10A Bed sheets, bed-spreads, bed-covers, towels, napkins, table-cloth, duster, handkerchief, *sataranchi* and blankets” was inserted w.e.f. 1.2. 2006 and omitted w.e.f. 1.8.2006.
14. Substituted for “components thereof” w.e.f. 1.5. 2005.
- 14A. “Biomass briquettes” omitted w.e.f. 01.04.2017.
15. Substituted for “Bio-fertilisers and micronutrients, plant growth promoters and regulators.” w.e.f. 1.4. 2007.
- 15A. Inserted w.e.f. 1. 4. 2008.
16. Inserted w.e.f. 1.11. 2006.
17. Modified .w.e.f. 1.4.2010.
- 17a. Inserted w.e.f 1.04.2010.
18. Inserted w.e.f. 1.5. 2005.
19. Substituted for “Capital goods as defined in section 2 (6) of the West Bengal Value Added Tax Act, 2003.”w.e.f. 1.5. 2005.
20. See Notification no 1216 F.T. dt 10.6. 2005.
21. The item “21 Cigar or cigarette, other than those manufactured or made in India.” was omitted w.e.f. 1.8. 2006.
22. Inserted w.e.f. 1.5. 2005.
23. The item “23A. Conch shell and conch shell products.” was omitted w.e.f. 1.5. 2005
- 23A. Inserted w.e.f. 1.7. 2005.
24. Inserted w.e.f. 1.7. 2005.
- 24A. Substituted for “Cervical spinal collar, brace and/or those” w.e.f.1.9.2011.
25. Inserted w.e.f. 1.5. 2005.
- 25A. Substituted for [Cups and glasses of paper and plastic] w.e.f. 1.9. 2011.
26. Substituted for “Drugs and medicines” w.e.f. 1.5. 2005.
27. Inserted w.e.f. 1.8. 2006.
28. Inserted w.e.f. 1.6. 2005.
29. Inserted w.e.f. 1.4. 2007.
30. Inserted w.e.f. 1.11. 2006.
31. Substituted for “Edible oils other than coconut oil, oil cake and de-oiled cake.” w.e.f. 1.5. 2005.
32. Substituted for “Edible oils other than coconut oil, and oil cake.” w.e.f. 1.8. 2006.

33. Item “26A. Elastic fabric tape.” was inserted w.e.f. 1.2. 2006 and omitted w.e.f. 1.2.2006, retrospectively.
34. Inserted w.e.f.1.5. 2005.
35. Item “27A. Embroidery or *zari* articles, that is to say, —
- (i) *imi*,
  - (ii) *zari*,
  - (iii) *kasab*,
  - (iv) *salma*,
  - (v) *dabka*,
  - (vi) *chumki*,
  - (vii) *gota*,
  - (viii) *sitara*,
  - (ix) *naqsi*,
  - (x) *kora*,
  - (xi) glass bead,
  - (xii) *badla* and
  - (xiii) *gizai*.”
- was omitted w.e.f. 1.4. 2007.
- The new entry Embroidery making machine whether computerized or not is inserted w.e.f. 1.4.2010.
- 35a. Inserted w.e.f.1.4.2010.
36. Inserted w.e.f. 1.5. 2005.
37. Inserted w.e.f. 1.11. 2006.
- 37A. Inserted W.e.f. 1.4.2008.
- 37B. Inserted w.e.f. 01.07.2014.
38. Furnace oil was omitted w.e.f. 1.5. 2005 and ghee was inserted w.e.f. 1.8. 2006.
39. Item “31A Glass chimney other than chimney for use in gas light and petroleum light” amended w.e.f. 1.5. 2005 was omitted w.e.f. 1.4. 2007.
40. Item “33. *Gur, jaggery* and edible variety of *rub gur* was omitted w.e.f. 1.5. 2005 and the present entry was inserted w.e.f. 1.7. 2005.
41. Inserted 1.2. 2006.
42. Inserted 1.8. 2006.
- 42A. Substituted for “Hand pump parts and fittings” w.e.f.1.9.2011.
- 42B. The entry “Hair bands and hair clips” was first inserted w.e.f. 01.07.2014 and has been subsequently omitted w.e.f. 01.04.2017.
43. Inserted w.e.f. 1.5. 2005.
44. The words “Hurricane lantern, kerosene lamp” were omitted w.e.f. 1.4. 2007. Prior to 1.4. 2007 “Hurricane lantern, kerosene lamp, petromax and accessories and components thereof and gas mantles.” were substituted w.e.f. 1.7. 2005 for Hurricane lantern, kerosene lamp, petromax and accessories and components thereof w.e.f. 1.5. 2005. Petromax was inserted in the original entry w.e.f. 1.5. 2005.
45. Inserted w.e.f. 1.4. 2007.
46. Substituted for “Husk and bran of cereals” w.e.f. 1.5. 2005.
- 46a. Inserted w.e.f.1.4.2010.
47. Item “40. Incense sticks commonly known as *agarbati, dhupkathi, dhupbati* and *havan samagri* including *sombrani* and *lobhana*.” was omitted w.e.f. 1.8. 2006.
48. Substituted for “*High voltage cables, XLPE cables*” w.e.f. 1.7. 2005.
49. Inserted w.e.f. 1.4. 2007.
50. Inserted w.e.f. 1.5. 2005.
- 50A. The entry “Kerosene stove” was first inserted w.e.f. 1.4.2008 and has been subsequently omitted w.e.f. 01.04.2017.

- 50B. Item “48A. Mosquito net fabrics other than those manufactured or made in India, and mosquito net commonly known as mashari other than those manufactured or made in India.” is inserted w.e.f.1.9.2011.
- 50C. Substituted for “nuts, bolts,” w.e.f. 1.9.2011.
51. Item “43D. Lac and shellac.” was inserted w.e.f. 1.8. 2006 and omitted thereafter w.e.f. 1.8. 2006 retrospectively.
- 51A. Omitted w.e.f. 01.04.2017.
52. Substituted for “Lime, limestone, clinker and dolomite” w.e.f. 1.8. 2006.
53. Substituted for “Linear Alkyl Benzene.” W.e.f. 1.5. 2005.
54. The entry as “Liquid product of cellulose, commonly known as L.P.C., and liquid product of earthen waste, commonly known as L.P.E., generally for use as fuel” was omitted w.e.f 1.6. 2005. and the present entry was inserted, thereafter, w.e.f.1.7. 2005.
55. Inserted w.e.f. 1.4. 2007.
56. Inserted w.e.f. 1.7. 2005
57. Substituted for “Napa Slabs (Rough flooring stones) w.e.f. 1.5. 2005.
58. Inserted w.e.f. 1.5. 2005.
59. Inserted w.e.f. 1.11. 2006.
- 59a. Inserted w.e.f 1.4.2010.
60. Inserted w.e.f. 1.5. 2005.
- 60a. Inserted W.e.f. 1.4.2008
- 60A. Substituted for “Machinery for refrigeration and cooling towers including air-conditioners” w.e.f. 1.4. 2007.
- 60B. Substituted for “Plant and Machinery” w.e.f. 1.9.2011.
- 60C. Substituted for “Machinery for print industry” w.e.f. 01.04.2015.
- 60D. Substituted for “pollution control equipment manufacturing machinery” w.e.f. 01.04.2005.
- 60E. Original item No. (xxviii) was *omitted* w.e.f. 01.04.2005 vide WB Finance Act, 2012. The present entry has been inserted w.e.f. 01.04.2017.
61. The entry against item no xxix as “Spare parts, accessories and components of the plant and machinery specified in items (i) to (xxviii) but excluding gearbox used as parts of motor vehicles” was omitted w.e.f. 1.4. 2007.
62. Inserted w.e.f. 1.4. 2007.
63. Substituted for “*Chappals* and sandals made exclusively of plastic; *hawai chappals*; and parts and components thereof.” w.e.f. 1.4. 2007. *Chappals* and sandals made exclusively of plastic; *hawai chappals*; and parts and components thereof.” were substituted for Plastic footwear and *hawai chappals*, and parts and components thereof.” w.e.f. 1.2. 2006. “Plastic footwear and *hawai chappals*, and parts and components thereof.” were first substituted for original entry “Plastic footwear and *hawai chappals*.” w.e.f. 1.5. 2005.
64. Inserted w.e.f. 1.5. 2005.
65. Inserted w.e.f. 9.8. 2005.
- 65a. Inserted w.e.f 1.4.2010.
66. Substituted for “Calendar etc.” w.e.f. 1.7. 2005.
67. Inserted w.e.f. 1.5. 2005.
68. Substituted for “any fruits”w.e.f. 1.7. 2005.
69. Substituted for “jelly ”w.e.f. 1.2. 2006.
70. Substituted for “wet dates” w.e.f.1.2. 2006.
71. The entry in column (2) was substituted w.e.f 1.5. 2005 for “Processed or preserved vegetables and fruits.”
72. Substituted for “Rail coaches engines and wagons .” w.e.f. 1.5. 2005.
73. Added w.e.f. 1.2. 2006.
- 73A. Item “60A.[Raw silk other than those made or manufactured in India.]” is inserted

- w.e.f.1.9.2011.
74. Substituted for “Rubber gloves.” w.e.f. 1.7. 2005.
  75. Inserted w.e.f. 1.6. 2005.
  76. Inserted w.e.f. 1.11. 2006.
  77. Substituted for “Spectacles and parts and components thereof, contact lens and lens cleaner.” w.e.f. 1.2. 2006.
  78. Substituted for “Sewing machines”w.e.f. 1.5. 2005.
  79. Inserted w.e.f. 1.5. 2005.
  80. Item” 72.Silk fabrics excluding handloom silk.” was omitted w.e.f. 1.11. 2006.
  81. Substituted for “ Skimmed milk powder and UHT milk.” w.e.f. 1.8. 2006.The original entry” Skimmed milk powder.” was valid till 30.4. 2005.
  - 81A. Substituted for “Solvent oils other than organic solvent oils” w.e.f. 1.09. 2011.
  82. Inserted w.e.f. 1.6. 2005.
  83. Inserted w.e.f. 1.4. 2007.
  84. Substituted for” Sand and grit.” w.e.f.1.4. 2007. The original entry was” Sponge wood or *shola* and all hannelsifts made thereof.” till 30.4. 2005.
  - 84a. Inserted w.e.f 1.4.2010.
  85. Inserted w.e.f. 1.7. 2005.
  86. Inserted w.e.f. 1.7. 2005.
  - 86A. Omitted w.e.f. 01.04.2010. The entry was “Strings for musical instruments (w.e.f.01.07. 2005).
  - 86B. Inserted w.e.f. 1.7. 2005.
  - 86C. Inserted w.e.f. 01.07. 2014.
  - 86D. Omitted w.e.f. 08.01.2016.
  87. The entry as “Sugar, other than those manufactured in India.” was omitted w.e.f. 1.8.2006.Thereafter the present entry is inserted w.e.f. 1.4.2008.
  88. Inserted w.e.f. 1.2. 2006.
  89. Inserted w.e.f. 1.8. 2006.
  90. Inserted w.e.f. 1.4. 2007.
  - 90a. Inserted w.e.f. 1.4.2010.
  - 90b. Inserted w.e.f. 1.7. 2005.
  - 90c. Substituted for “and parts thereof.” w.e.f.1.9.2011.
  91. Inserted w.e.f. 1.7. 2005.
  92. Substituted for “*Vanaspati* (Hydrogenated Vegetable Oil) also known as vegetable *ghee*,and sold under various trade names and descriptions, such as *Dalda*, *Kusum*, etc.” w.e.f. 1.5. 2005.
  93. Inserted w.e.f. 1.2. 2006.
  94. Inserted w.e.f 1.7. 2005. The original entry was valid from 1.5. 2005.
  95. Inserted w.e.f. 1.5. 2005.
  96. Inserted w.e.f. 1.4. 2007. The original entry was valid from 1.2. 2006.
  - 96A. Inserted W.e.f. 1.4.2008.
  - 96B. Substituted for “pen of all varieties and descriptions” w.e.f. 1.9.2011.
  97. Inserted 1.5. 2005.
  - 97A. Inserted W.e.f. 1.4.2008.
  98. Inserted w.e.f. 1.7. 2005.

**Part II**

[See serial No. 42 of Part I]

**Items under category of IT products @ 5%.**

Serial No.	Description of items	HSN Code
(1)	(2)	(3)
1.	<i>Word Processing Machines and Electronic Typewriters</i>	84.69
2.	Electronic Calculators.	84.70
3.	Computer Systems and Peripherals, Electronic Diaries.	84.71
4.	Parts and Accessories of HSN 84.69, 84.70 and 84.71 for items listed above.	84.73
5.	DC Micromotors, Stepper motors of an output not exceeding 37.5 Watts.	85.01
6.	Parts of HSN 85.01 for items listed above.	85.03
7.	Uninterrupted Power Supplies (UPS) and their parts	85.04
8.	Permanent magnets and articles intended to become permanent magnets (Ferrites).	85.05
9.	Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current lien systems or for digital line systems; videophones.	85.17
10.	Microphones, multimedia Speakers, Headphones, Earphones and Combines Microphone/Speaker Sets and their parts.	85.18
11.	Telephone answering machines.	85.20
12.	Prepared unrecorded media for sound recording or similar recording of other phenomena.	85.22
13.	Prepared unrecorded media for sound recording or similar recording of other phenomena <sup>1</sup> [including compact disc (CD) and digital versatile disc (DVD).]	85.23
14.	<i>IT software on any media.</i>	85.24
15.	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, <sup>2</sup> [omitted], <sup>3</sup> [cellular telephone other than cellular telephone the maximum retail price of per unit of which exceeds rupees three thousand].	85.25
16.	Radio communication receivers, Radio pagers.	85.27
17.	(i) Aerials, antennas and their parts. (ii) Parts of items at 85.25 and 85.27 listed above.	85.29
18.	LCD panels, LED Panels and parts thereof.	85.31
19.	Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof.	85.32
20.	Electrical resistors (including rheostats and potentio-	85.33

	meters), other than heating resistors.	
21.	Printed Circuits.	85.34
22.	Switches, Connectors and Relays for up to 5 amps at voltage not exceeding 250 Volts, Electronic fuses.	85.36
23.	Data/Graphic Display tubes, other than TV Picture tubes and parts thereof.	85.40
24.	Diodes, transistors and similar semi-conductor devices, Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled I modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals.	85.41
25.	Electronic Integrated Circuits and Micro-assemblies.	85.42
26.	Signal Generators and parts thereof.	85.43
27.	Optical fibre cables <sup>4</sup> [and jointing kits and jointing materials thereof].	85.44
<sup>5</sup> 28.	Optical fibre and optical fibre bundles, and jointing kits and jointing materials thereof.	90.01
29.	Liquid Crystal devices, Flat Panel display devices and parts thereof.	90.13
30.	Cathode ray oscilloscopes, Spectrum Analysers, Crosstalk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Net work & Logic analyser and Signal analyser.	90.30

*Note 1.* – The provisions of the Central Excise Tariff Act, 1985, (5 of 1986) read with the *Explanatory Notes*, as amended from time to time published by the Customs Co-operation Council, Brussels, shall apply for the interpretation of this Part.

*Note 2.* – Where any of the commodities is described under any heading or, as the case may be, sub-heading, of this Part and such description is different in any manner with the corresponding description in the Central Excise Tariff Act, 1985, such commodity described as aforesaid shall be covered by the scope of this Part and any other commodities, covered by the corresponding description in the Central Excise Tariff Act, 1985, shall not be covered by the scope of this Part.

*Note 3.* – Where the description of any of the commodities is under the heading or, as the case may be, sub-heading, of this Part matches fully with the corresponding description in the Central Excise Tariff Act, 1985, all the commodities covered for the purposes of the said tariff under that heading or sub-heading shall be covered by the scope of this Part.

*Note 4.* – Where the description of any of the commodities is under any heading or sub-heading is shown as “other”, the interpretation as provided in *Note 1* shall apply.”

1. Inserted w.e.f. 01.05.2005.
2. Omitted w.e.f. 01.11.2006.
3. “Cellular telephones” was inserted w.e.f. 01.05.05 and was effective upto 31.3.2010. From 01.04.2010 the modified entry comes into operation.
4. Inserted w.e.f. 01.06.2005.
5. Substituted for “Optical fibre and optical fibre bundles and cables.” w.e.f. 01.06.2005.

**PART III**  
[See serial No. 47 of Part I]

**Industrial inputs and packing materials @ 5%.**

Serial No.	Heading No. of the Central Excise Tariff Act, 1985 (5 of 1986)	Sub-heading No. of the Central Excise Tariff Act, 1985 (5 of 1986)	Description
(1)	(2)	(3)	(4)
1.	15.01		Animal (including fish) fats and oils, crude, refined or purified.
2.	15.06		Glycerol, crude, glycerol waters and glycerol lyes.
3.	15.07		Vegetable waxes (other than triglycerides), bees wax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
4.	15.08		Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemical modified; inedible mixtures or preparations of fats and oils of this chapter.
5.	17.02		Liquid glucose (non medicinal).
6.		2204.10	Denatured ethyl alcohol of any strength.
7.		<i>Omitted.</i>	<i>Omitted.</i>
8.	26.02		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
9.	26.03		Copper ores and concentrates.
10.	26.04		Nickel ores and concentrates.
11.	26.05		Cobalt ores and concentrates.
12.	26.06		Aluminium ores and concentrates.
13.	26.07		Lead ores and concentrates.
14.	26.08		Zinc ores and concentrates.
15.	26.09		Tin ores and concentrates.
16.	26.10		Chromium ores and concentrates.

17.	26.11		Tungsten ores and concentrates.
18.	26.12		Uranium or thorium ores and concentrates.
19.	26.13		Molybdenum ores and concentrates.
20.	26.14		Titanium ores and concentrates.
21.	26.15		Niobium, Tantalum, Vanadium or Zirconium ores and concentrates.
22.	26.16		Precious metal ores and concentrates.
23.	26.17		Other ores and concentrates.
24.	26.18		Granulated slag (slag sand) from the manufacture of iron or steel.
25.		2707.10	Benzole.
26.		2707.20	Toluole.
27.		2707.30	Xylole.
28.		2707.40	Napthalene.
29.		2707.50	Phenols.
30.		2707.60	Creosole oils.
30A.			Normal Paraffin.
30B.			Butadine.
31.	28.01		Fluorine, Chlorine, Bromine and Iodine.
32.	28.02		Sulphur, sublimed or precipitated; colloidal sulphur.
33.	28.03		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
34.	28.04		Hydrogen, rare gases excluding oxygen (medicinal grade).
35.	28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed mercury.
36.	28.06		Hydrogen chloride (hydrochloric acid); chloro sulphuric acid.
37.	28.07		Sulphuric acid and anhydrides thereof; Oleum.
38.	28.08		Nitric acid, Sulphonitric acids.
39.	28.09		Diphosphorous penataoxide; phosphoric acid and polyphosphoric acids.
40.	28.10		Oxides of boron; boric acids.
41.	28.12		Halides and halide oxides of non-metals.
42.	28.13		Sulphides of non-metals; commercial phosphorus trisulphide.
43.	28.14		Ammonia, anhydrous or in aqueous solution.

44.	28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
45.	28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
46.	<i>Omitted.</i>		<i>Omitted.</i>
47.		2818.10	Aluminium hydroxide.
48.	28.19		Chromium oxides and hydroxides.
49.	28.20		Manganese oxides.
50.		2821.10	Iron oxides and hydroxides.
51.	28.22		Cobalt oxides and hydroxides, commercial cobalt oxides.
52.	28.23		Titanium oxide.
53.	28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
54.	28.26		Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.
55.	28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
56.	28.29		Chlorates and perchlorates; Bromates and perbromates; Iodates and periodates.
57.	28.30		Sulphides; Polysulphides.
58.	28.31		Dithionites and sulfoxylates.
59.	28.32		Sulphites; thiosulphates.
60.		2833.10	Copper sulphate.
61.	28.34		Nitrites; nitrates.
62.	28.35		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.
63.	28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
64.	28.37		Cyanides, cyanide oxides and complex cyanides.
65.	28.38		Fulminates, cyanates and thiocyanates.
65A.	28.39		Sodium silicate.
66.	28.40		Borates; peroxoborates (perborates).
67.		2841.10	Sodium dichromate.
68.		2841.20	Potassium dichromate.
69.	28.44		Radioactive chemical elements and radioactive

			isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
70.	28.45		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined.
71.	28.46		Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals.
72.	28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus.
73.		2849.10	Calcium carbides.
74.			Ethylene, Propylene.
75.	29.02		Cyclic Hydrocarbons.
76.	29.03		Halogenated derivatives of Hydrocarbons.
77.	29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
78.		2905.10	Methanol.
79.		2905.90	Diethylene Glycol, Monoethylene Glycol, Triethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.
80.	29.07		Phenols, phenol-alcohols.
81.	29.08		Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives.
82.	29.09		Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives.
83.	29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
83A.		2910.00	Ethylene oxide.
84.	29.11		Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
85.	29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
86.	29.13		Halogenated, sulphonated, nitrated or nitrosated

			derivatives of products of heading No. 29.12.
87.		<i>Omitted.</i>	<i>Omitted.</i>
88.	29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives.
89.	29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
90.	29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives.
91.	29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
92.	29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
93.	29.20		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.
94.	29.21		Amine-function compounds.
95.	29.22		Oxygen-function amino-compounds.
96.	29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.
97.	29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.
98.	29.25		Carboxamide-function compound (including saccharin and its salts) and imine-function compounds.
99.	29.26		Nitrile-function compounds.
100.	29.27		Diazo-, Azo- or azoxy-compounds.
101.	29.28		Organic derivatives of hydrazine or of hydroxylamine.
102.	29.30		Organo-sulphur compounds.
103.	29.31		Ethylene Diamine Tetra Acetic acid, Nitrilo Triacetic acid and their derivatives.
104.	29.32		Heterocyclic compounds with oxygen heteroatom(s) only.

105.	29.33		Heterocyclic compounds with nitrogen heteroatom(s) only.
106.	29.34		Nucleic acids and their salts, other heterocyclic compounds.
107.	29.35		Sulphonamides.
108.	29.38		Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
109.	29.39		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
110.	29.42		Ethylene Diamine Tetra Acetic acid, Nitrillo Triacetic acid and their derivatives.
111.	32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.
112.	32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pretanning.
113.	32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin as specified in Note 3 as appended at the end of this Part.
114.	32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matters specified in Note 3 as appended at the end of this Part; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
115.	32.05		Colour lakes, preparations based on colour lakes as specified in Note 3 as appended at the end of this Part.
116.	[32.06]		[Pigments and other colouring matters].
117.		<i>Omitted.</i>	<i>Omitted.</i>
118.		3207.10	Glass frit and other glass, in the form of powder, granules or flakes.
119.		<i>Omitted.</i>	<i>Omitted.</i>
120.	32.11		Prepared driers.
121.		3215.90	Printing ink whether or not concentrated or solid.
122.	35.01		Casein, caseinates and other casein derivatives, casein glues.
123.	35.07		Enzymes; prepared enzymes not elsewhere

			specified or included.
124.		<i>Omitted.</i>	<i>Omitted.</i>
125.	38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.
126.	38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.
127.	38.04		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall-oil of heading No. 38.03 of Chapter 38 of the First Schedule of the Central Excise Tariff Act, 1985.
128.	38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.
129.	38.07		Wood tar; wood tar oils; wood creosote; wood naphtha, vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
130.			Corks and stoppers.
131.	38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.
132.	38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.
133.			Reducers and blanket wash/roller wash used in the printing industry.
134.	38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
135.	38.17		Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No. 27.07 or 29.02.
136.	38.18		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.

137.	38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
138.		3824.90	Retarders used in the printing industry.
138A.		3901.10	LLDPE / LDPE.
138B.		3901.20	HDPE.
139.	39.01		Polymers of ethylene in primary forms.
140.	39.02		Polymers of propylene or of other olefins, in primary forms.
141.			<sup>4</sup> [Polymers of styrene in primary forms, polystyrene resins and maleic resins].
142.			<sup>4</sup> [Polymers of vinyl acetate or of other vinyl esters in primary form, and other vinyl polymers in primary form.]
143.		3904.10	PVC.
144.	39.06		Acrylic polymers in primary forms.
145.	39.07		Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.
145A.		3907.60	Polyethylene Terephthalate chips.
146.	39.08		Polyamides in primary forms.
147.	39.09		Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
148.	39.10		Silicones in primary forms.
149.	39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 of Chapter 39 of the First Schedule of the Central Excise Tariff Act, 1985, not elsewhere specified or included in primary forms.
150.	39.12		Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms.
151.	39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
152.	39.14		Ion-exchangers based on polymers of heading Nos. 39.01 to 4.13 in primary forms.
153.	39.19		Self-adhesive plates, sheets, film foil, tape, strip of

			plastic whether or not in rolls.
154.	39.20		Other plates, sheets, film, foil, and strip of plastics, non-cellular, whether lacquered or metallised or laminated, supported or similarly combined with other materials or not.
154A.		3920.32.	Flexible plain films.
155.	39.23		Articles for the packing of plastics, namely, boxes, cases, crates, containers, carboys, bottles, jerry canes and their stoppers, lids, caps of plastics (but not including insulated wares).
156.	40.01		Natural rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
157.	40.02		Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.
158.	40.03		Reclaimed rubber in primary forms or in plates, sheets or strip.
159.	40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No. 40.06 of Chapter 40 of the First Schedule of the Central Excise Tariff Act, 1985.
160.	47.01		Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
161.	48.19		Cartons (including flattened or folded cartoons), boxes (including flattened or folded boxes), cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.
162.	48.21		Paper printed labels and paperboard printed labels.
163.	48.23		Paper self-adhesive tape and printed wrappers used for packing.
164.		6305.10	Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading No. 53.03 of Chapter 53 of the First Schedule of the Central Excise Tariff Act, 1985.
164A.			<sup>5</sup> [Hessian and jute cloth, cloth and woven fabric of PP or HDPE and sacks and bags made from such cloth and woven fabric].
164B.			<sup>6</sup> [Non-woven fabric, and sacks or bags made from such fabric.]

165.	70.10		Carboys, bottles, jars, phials of glass, of a kind used for the packing goods; stoppers, lids and other closures, of glass.
166.	70.14		Glass fibres (including glass wool and glass filaments) and articles thereof (for example: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish.
167.		7607.60	Aseptic packaging aluminium foil of thickness less than 0.2 mm and backed by paper and LDPE.
168.	83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.
169.			<sup>7</sup> [Wooden crates], <sup>7A</sup> [boxes] and <sup>8</sup> [tea chests].
170.			<sup>4</sup> [Sheets of polyurethane foam].
<sup>10</sup> 171.			Railway switches, crossings, switch expansion joints, steel turnout sleepers, <sup>2</sup> [prestressed concrete sleepers (PCS)], fish-plates, steel clips, track bolts and nuts, elastic rail clips <sup>9</sup> [and railway signal, signalling equipment and accessories and parts thereof].
172.			<sup>4</sup> [Glass shells, lead glass tubes, filaments, moly wire, lead in wire, caps, dumet wires, solder wire, capping cement.]
173.			<sup>4</sup> [Scrap of plastic, glass and metals], <sup>8</sup> [and broken glass].
174.			<sup>4</sup> [Flavouring essences, synthetic essential oil.]
175.			<sup>4</sup> [Zinc oxide].
176.			<sup>4</sup> [Red lead, litharge and grey oxide].
177.			<sup>4</sup> [Sodium sulphate].
178.			<sup>4</sup> [Sodium petroleum sulphonate, calcium petroleum sulphonate].
179.			<sup>4</sup> [Acid sludge].
180.			<sup>4</sup> [Silicon steel stamping, hollow porcelain bushings, grinding wheel].
181.			<sup>4</sup> [Insulating papers and boards, insulating fabric tapes and sheets].
182.			<sup>4</sup> [Petroleum jelly I.P.]
183.			<sup>4</sup> [Lay-flat tubes].
184.			<sup>4</sup> [Polythene bags, plastic bags, pouches and

			closures].
185.			<sup>4</sup> [Micro cellular sheets and banwar sheets].
186.			<sup>4</sup> [Copper clad sheets].
187.			<sup>4</sup> [Resins, terpene chemicals like pine oil, depentine, DD, turpentine, turpeneol].
<sup>10</sup> 188.			Electrical goods, namely,--- (i) winding wires and strips; (ii) switches, selector switches, fuse-switches unit, above 5 amps.; (iia) [electrical sockets;] <sup>13</sup> (iii) contactors, auxiliary contactors, contact block; (iv) control gears and starters <sup>8</sup> [including industrial motor starters]; (v) ammeter, KWH meter, voltmeter; (vi) insulating materials, insulator; (vii) jointing materials; (viii) circuit breakers, HRC fuse, thermostat; (ix) programmable logic controller, timers; (x) switch boards, panel boards, distribution boards, control panels, motor control centre, power control centre, bus duct, burner control cubicle, control desk, push button station, local control station, kiosk, feeder pillar, SMPS; (xi) electrical relays and single phasing preventor and timers; (xii) overhead transmission line materials including components, accessories and spare parts thereof <sup>8</sup> [including earth spike, stay set, galvanised iron pin, isolators, lightning arrestors, pre-cast concrete pole (PCC pole) and cut-outs (fuse-unit)].
189.			Purified terephthalic acid.
190.			<sup>4</sup> [Articles of metals, namely boxes, cases, crates, containers and their stoppers, caps, lids of metal used for the packing of goods (but not including insulated wares)].
191.			<sup>8</sup> [Acetone, butanone (methyl ethyl ketone), isophoron, cyclohexanone, anthraquinone].
192.			<sup>8</sup> [Ammonium dichromate, potassium permanganate, hydrogen peroxide], <sup>11</sup> [light magnesium oxide, toluene di-isocyanate, calcium chloride and activated calcium carbonate.]
193.			<sup>8</sup> [Anti-knock preparation].

194.			<sup>8</sup> [Carbon black feed stock, coal tar pitch].
195.			<sup>8</sup> [Hoists, chain pulley blocks and parts, spares, components and accessories thereof].
196.			<sup>8</sup> [Metal finishing chemicals, pickling preparation for metal].
197.			<sup>8</sup> [Prepared binders for foundry].
198.			<sup>8</sup> [Propylene glycol, dipropylene glycol, sorbitol, normal butyl alcohol, benzyl alcohol, ketone-alcohol, ketone-phenol].
199.			<sup>8</sup> [PVC tapes].
200.			<sup>8</sup> [Sulphates, alums, persulphates].
201			<sup>11</sup> [Pentaerythritol.]
<sup>12</sup> 202			Pre-cured tread rubber, vulcanizing solution and cushion gum.
<sup>12</sup> 203			Pre-sensitized lithographic plate of aluminium.

*Note 1.*— Micronutrients and plant growth promoter or regulators are not covered by the scope of this Part.

*Note 2.*— The rules for the interpretation of the Central Excise Tariff Act, 1985, read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels, shall apply for the interpretation of this Part.

*Note 3.*— Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner than the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this Part and other commodities, though covered by the corresponding description in the Central Excise Tariff, will not be covered by the scope of this Part.

*Note 4.*— Subject to Note 3, for the purpose of any entry contained in this Part, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff Act, 1985, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this Part.

*Note 5.*— Where the description against any heading or sub-heading is shown as “other” then the interpretation as provided in Note 2 shall apply.

1. Inserted w.e.f 01.06.2005.
2. Inserted w.e.f. 01.02.2006.
- 2A. The entry was omitted w.e.f. 01.02.2006.
3. Central Excise Tariff Entry No. 38.14 was omitted w.e.f. 01.11.2006.
4. Inserted w.e.f. 01.06.2005.
5. Inserted w.e.f. 01.05.2005.
6. Inserted w.e.f. 01.11.2006.
7. Inserted w.e.f. 01.05.2005.

- 7A. Inserted w.e.f. 01.04.2012.
8. Inserted w.e.f. 01.07.2005.
9. Inserted w.e.f. 01.07.2005.
10. The original entry was inserted w.e.f. 01.06.2005.
11. Inserted w.e.f. 01.04.2007.
12. Inserted w.e.f. 01.04.2008.
13. Inserted w.e.f. 01.04.2015.

**Schedule under the West Bengal Value Added Tax Act, 2003  
(as on 01.04.2017)**

**Schedule CA**

[See clause (ba) of sub-section (2) of section 16]

[Goods taxable at general rate]

**List of goods taxable at <sup>1</sup>[14.5%].**

<b>Serial No.</b>	<b>Description of goods</b>
<b>(1)</b>	<b>(2)</b>
1.	All other goods not specified in Schedule A, Schedule B, Schedule C or Schedule D.

1. From. 01.04.05 to 14.11.2010 the rate was 12.5%. From 15.11.2010 to 31.03.2013 the rate was 13.5%. The present rate has come into effect from 01.04.2013.

**SCHEDULE UNDER THE WEST BENGAL VALUE ADDED TAX ACT, 2003.  
(as on 01.04.2017)**

**SCHEDULE D**

[See section 19 read with Notification Nos.1290-F.T. dated 30.08.2011 & 665 F.T. dated 30.04.2015]

**List of goods taxable at a rate not exceeding 35 % of turnover**

(1)	(2)	(3)
1.	Chewing tobacco, and pan masala of any type, when sold in a packaged condition (w.e.f. 25.04.2013)	35%
2.	Cigar , cheroot , and cigarettes (w.e.f. 25.04.2013) [W.e.f. 02.05.2015 cigarettes are taxable as per notification No. 665-F.T. dated 30.04.2015]	35%
3.	Air conditioner with capacity above one ton (w.e.f. 01.04.2012).	14.5%
4.	Motor car, price of which exceeds rupees ten lakh (w.e.f. 01.04.2012).	14.5%
5.	Television of any type, maximum retail price of which exceeds rupees twenty thousand (w.e.f. 01.04.2012).	14.5%
6.	Mobile phone of any type, maximum retail price of which exceeds rupees twenty thousand (w.e.f. 01.04.2012).	14.5%
7.	Watches, maximum retail price of which exceeds rupees fifteen thousand (w.e.f. 01.04.2012).	14.5%

Tax on the sale of Cigarettes under section 16(2)(d) with effect from 02.05.2015, vide  
Notification No.665 F.T. dated 30.04.2015

**TABLE**

Sl. No.	Item	Rate of Tax
[1]	[2]	[3]
1	Other than filter cigarettes, of length exceeding 65 mm but not exceeding 70 mm	Rs. 1000 per thousand
2	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) not exceeding 60 mm	Rs. 350 per thousand
3	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) of length exceeding 60 mm but not exceeding 65 mm	Rs. 540 per thousand
4	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) of length exceeding 65 mm but not exceeding 70 mm	Rs. 760 per thousand
5	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) of length exceeding 70 mm but not exceeding 75 mm	Rs. 1200 per thousand
6	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) of length exceeding 75 mm but not exceeding 85 mm	Rs. 1550 per thousand
7	Cigarettes not falling in any of the serials as stated above.	Rs. 1550 per thousand

**Disclaimer:** While every care has been taken to provide accurate copy of the Schedules incorporating amendments, the Directorate of Commercial Taxes, West Bengal will not be held responsible for any typographical or any other error/ inaccuracy in the above Schedules.