

SECOND SCHEDULE
List of goods taxable at 6%*

PART-A
GENERAL

- i) The symbol and figure is substituted from 4% to 5% w.e.f. 31-10-2009 vide notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-2009.
- ii) The symbol and figure is substituted from 5% to 6% w.e.f. 04-07-2016 vide notification no. FTX.55/2005/Pt-VII/29 Dtd. 02-07-2016.

Serial No.	Description	Conditions and exceptions	Remarks
1.	Agricultural implements not operated manually or not driven by animal.		
2.	All equipments for communications such as private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X).		
3.	All intangible goods like copyright, patent, replenishment license.		
4.	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles.		
5.	(i) All types of yarn other than cotton and silk yarn in hank, endi, muga and pat yarn (ii) sewing thread.		
6.	Aluminium, Steel, Brass and enamelled utensils including pressure cooker.		Modified w.e.f.05-05-10 vide notification no. FTX.55/2005/78 dtd.03-05-10. Prior to this the sl.6 was read as “ <i>Aluminium utensils and enamelled utensils</i> ”
7.	Areca nut powder ,(supari and betel nut for conversion into supari)*		*deleted w.e.f. 06.07.06 Inserted again w.e.f. 31-10-09
8.	Bamboo		Omitted w.e.f. 04.02.08
9.	Bearings of all kinds		
10.	Beedi leaves		
11.	Beltings		

12.	Bicycles, tricycles, cycle rickshaws and wheel chair and parts, accessories and tyres and tubes thereof.		<p>*deleted w.e.f. 06.07.06.</p> <p>The entry is modified w.e.f. 19-07-10 vide notification no. FTX.25/2008/19 Dtd. 19-07-2010. Prior to this the Sl. No. 12 read as "<i>Bicycles, tricycles, cycle rickshaws (and tyres, tubes)* and parts thereof</i>".</p> <p>Modified w.e.f 20-11-2014 vide notification no. FTX.55/2005/Pt-V/276 Dtd. 20-11-2014. Prior to this the sl. no. 12 was read as- "<i>Bicycles, tricycles, cycle rickshaws and parts thereof and tyres and tubes used for bicycle, tricycle, cycle rickshaw and wheel chair.</i>"</p>
13.	Bone meal		
14.	Bulk drugs		
15.	Machineries used in the manufacture of goods and parts thereof including mould.		The entry is substituted w.e.f. 16.10.08. The original entry was "Machineries and parts thereof including moulds".
16.	Castings		
17.	Centrifugal, monobloc and submersible pumps and parts thereof		
18.	Coffee beans and seeds, cocoa pod and chicory		
19.	Chemical fertilizers, pesticides, weedicides and insecticides <u>excluding</u> mosquito repellents, including electric or electronic mosquito repellents, gadgets and insect repellents, devices and parts and accessories thereof.		The word 'including' is substituted by punctuation mark "," w.e.f. 29.07.2005.
20.	Coir and Coir products excluding coir mattresses *and coir cushion.		*Inserted w.e.f. 16.10.08.
21.	Cotton and cotton waste		
22.	Crucibles		

23.	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), if such goods are not mentioned in this schedule or any other Schedule		Omitted w.e.f. 31-10-2009 vide notification no. FTX.55/2005 /Pt-III/118 dtd. 31-10-2009.
24.	(i) Edible oils *excluding coconut oil.	Except When produced and sold in Assam by the Industrial units of STATEFED	*Inserted w.e.f. 04.02.08.
	(ii) Oil cake <u>and de-oiled cake.</u>		“and de-oiled cake” deleted w.e.f 29.07.2005.
25.	Electrodes		
26.	(i) Ferrous and non-ferrous metals and alloys such as aluminum, copper, zinc and extrusions of those. (ii) Non-metals.		Inserted w.e.f. 16.10.08. The original entry was “Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extrusions of those”.
27.	Fibres of all types and fibre waste		
28.	Fried grams		
29.	Gur, jaggery and edible variety of rub gur		Omitted w.e.f. 26-06-2013 vide notification no. FTX.128/2005/Pt/51 Dtd.25-06-2013.
30.	Hand pumps and spare parts		
31.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower		
32.	Hose pipes		
33.	Hosiery goods		
34.	(Hask and bran of cereals) Rice bran		Substituted by “Rice bran” w.e.f. 29.07.2005.
35.	Ice		
36.	Incense sticks commonly known as agarbathi, dhup kathi or dhup bathis <u>or dhuna</u>		“or dhuna” inserted w.e.f. 08.08.2005
37.	Industrial cables (High voltage cables for voltage exceeding 1000 volt , XLPE Cables, jelly filled cables, optical fibres)		Modified w.e.f 31-10-2009
38.	Information Technology (IT) products as specified in this schedule		

39.	<i>*Kerosene sold through Public Distribution System</i>		*Deleted w.e.f. 06.07.06
40.	Leaf plates and cups		
41.	Industrial inputs & packing materials as specified in this Schedule		
42.	Deleted		w.e.f. 29.07.2005
43.	Newars		
44.	Napa slabs (Rough flooring stones)		
45.	Ores and minerals		
46.	Paper and newsprint		
47.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes and fitting thereof.		Modified w.e.f. 31-10-09
48.	Plastic Footwear		Omitted w.e.f. 16.06.08.
49.	Printed material including diary and calendar		
50.	Printing ink excluding toner and cartridges		
51.	Pulp of bamboo, wood and paper		
52.	Rail coaches, engines and wagons and part thereof.		Modified w.e.f. 31-10-09
53.	Readymade garments, the maximum retail price per piece of which does not exceed rupees five thousand.		The words “ <i>the maximum retail price per piece of which does not exceed rupees five thousand</i> ”. has been inserted w.e.f. 15-11-10 vide notification no. FTX.25/2008 /Pt/14 Dtd. 10-11-2010.
54.	Renewable energy devices and spare parts		Omitted w.e.f. 20-11-2014 vide notification no. FTX.55/2005 /Pt-V/276 Dtd. 20-11-2014.
55.	Safety matches		
56.	Seeds *other than seeds of grass, vegetables and flower.		Inserted w.e.f. 16.10.08.
57.	Sewing machines *and parts thereof.		-do-

58.	Ship and other water vessels		
59.	Pure silk fabrics		
60.	Skimmed milk powder and UHT milk		
61.	Solvent oils other than organic solvent oil		
62.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chilies but excluding fresh turmeric.		The words <i>'but excluding fresh turmeric'</i> has been inserted w.e.f.05-05-10 vide notification no. FTX.55/2005/78 dtd.03-05-10.
63.	Starch		
64.	Tamarind		Omitted w.e.f 10-08-2016 vide notification no. FTX.55/2005 /Pt-VII/63 Dtd. 10-08- 2016.
65.	Tractors, <u>power tillers</u> , threshes, harvesters and attachments and parts thereof.		“power tillers” added w.e.f. 29.07.2005.
66.	Transmission towers		
67.	Umbrella except garden umbrella		
68.	Vanaspati (Hydrogenated Vegetable oil)	Except when produced and sold in Assam by the Industrial units of STATEFED	
69.	Vegetable oil including ginglli oil and bran oil *excluding coconut oil.	Except when produced and sold in Assam by the Industrial units of STATEFED	*Inserted w.e.f. 16.10.08.

70.	Writing instruments the maximum retail price per piece of which exceeds rupees ten rupees but does not exceed rupees one thousand.		<p>i)The words “<i>the maximum retail price per piece of which does not exceed rupees one thousand</i>”. has been inserted w.e.f. 15-11-10 vide notification no. FTX.25/2008/Pt/14 Dtd. 10-11-2010.</p> <p>ii)Modified w.e.f 20-11-2014 vide notification no. FTX.55/2005/Pt-V/276 Dtd. 20-11-2014.Prior to this the sl. no. 70 was read as -</p> <p>“<i>Writing instruments, the maximum retail price per piece of which does not exceed rupees one thousand.</i>”</p> <p>iii)Modified w.e.f. 17-06-2015 vide notification No.LGL.6/2003/134 Dtd. 30-09-15</p> <p>Prior to this Sl. No. 70 was read as follows:</p> <p>“<i>Writing instruments and parts thereof, the maximum retail price per piece of which does not exceed rupees one thousand.</i>”</p>
71.	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla, .		Omitted w.e.f. 30-09-15 vide notification No.LGL.6/2003/134 Dtd. 30-09-15
72.	Clay including fireclay		
73.	Lignite		
74.	Lime, Lime stone, clinker & dolomite		

75.	Linear alkyl benzene		
76.	Plastic granules		
77.	Stainless Steel sheets		
78.	Knitting wool		
79.	Processed meat, poultry & fish including dry fish *excluding cooked preparation of the same.		*Inserted w.e.f. 16.10.08.
80.	Processed or preserved vegetables and fruits including (excluding) fruit jams. Jelly, pickles, fruit squash, paste, fruit drinks and fruit juice *but excluding potato chips, banana chips and cooked preparations of the vegetable and fruits.		i) Underlined portion inserted w.e.f. 08.08.2005 ii) w.e.f. 05.12.2005 the word “excluding” is substituted by the word “including”. iii) *Inserted w.e.f. 16.10.08.
81.	Article made of rolled gold and imitation gold		
82.	Glass bangles		Omitted w.e.f. 30-09-15 vide notification No. LGL.6/2003/ 134 Dtd. 30-09-15
83.	*Candle		*Deleted w.e.f. 06.07.06
84.	Paraffin wax		
85.	Khandsari		i) Inserted w.e.f. 29.07.2005 ii) Omitted w.e.f 10-08- 2016 vide notification no. FTX.55/2005/ Pt-VII/63 Dtd. 10-08-2016.
86.	Papad		Inserted w.e.f. 08.08.2005
87.	Tools such as hand tools including abrasives, grinding stones and polishing stones and rubbing bricks. Power tools, measuring tools, hydraulic tools, pneumatic tools, cutting tools, lifting and handling tools including tackles, automotive tools and welding tools.”		Inserted w.e.f. 08.08.2005

88.	(i) Textile made-ups, i.e., fabric that has under gone a stitching process but excluding bleaching, dyeing, water/shrink proofing, organdie process and (ii) Saree that has undergone stitching process and maximum retail price per piece of which exceeds rupees five hundred.		i)Inserted w.e.f. 03.12.2005. Omitted w.e.f.28-06-12 vide Notification no.FTX.55/2005/Pt-V/255 Dtd.28-06-12. ii)Modified w.e.f 30-09-15 vide notification No.LGL.6/2003/134 Dtd. 30-09-15 Prior to this Sl. No. 88 was read as follows: <i>Textile made-ups, i.e., fabric that has under gone a stitching process but excluding bleaching, dyeing, water/shrink proofing, organdie process.</i>
89.	Mosquito net.*		Deleted w.e.f. 15.02.2007
90.	Cups, glasses, plates, forks and spoons of paper and plastics		i)Inserted w.e.f. 05.12.2005. ii)Modified w.e.f.05-05-10 vide notification no. FTX.55/2005/78 dtd.03-05-10. Prior to this the sl.90 was read as “ <i>Cups and glasses of paper and plastics.</i> ”
91.	Indigenous hand made soap		Inserted w.e.f. 05.12.2005
92.	Pure ghee*		Inserted w.e.f. 05.12.2005 *Omitted w.e.f. 04.02.08.
93	Sweets.		Inserted w.e.f. 10.02.06.

94	Baby feeding bottles and nipples.		i) Inserted w.e.f. 06.07.06. ii) Omitted w.e.f. 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016.
95	Tea waste.		Inserted w.e.f. 15.02.07.
96	Cranes, bulldozers, dampers, road rollers, tipper, excavator, earth movers *and attachments parts thereof.		Inserted w.e.f. 04.02.08
97	AAA conductors		*Inserted w.i)e.f. 16.10.08
98	Dry fruits.		
99	Jute & Jute products.		
100	Unbranded soya nuggets.		
101	Transformers		Inserted w.e.f. 01.04.08
102	Sports goods excluding apparels ad footwear.		
103	All foot wears, the maximum retail price of per pair of which does not exceed Rs.750/-.		Inserted w.e.f. 13.01.09.
104	Medical diagnostic kits, X-Ray films and other diagnostic films.		i) Inserted w.e.f. 31-10-09 vide notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-2009. ii) The words "X-Ray films and other diagnostic films" has been inserted w.e.f.05-05-10 vide notification no. FTX.55/2005/78 dtd.03-05-10.
105	Medical equipments, devices and implants.		Inserted w.e.f. 31-10-09 vide notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-2009.
106	Spectacles and parts and component thereof, contact lens and lens cleaner but excluding sun glasses.		Inserted w.e.f. 31-10-09 vide notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-2009.

107	Spare parts of motor vehicles.		<p>i) Inserted w.e.f. 31-10-09 vide notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-2009.</p> <p>ii) Omitted w.e.f. 20-11-2014 vide notification no. FTX.55/2005/Pt-V/276 Dtd. 20-11-2014.</p>
108	Tarpaulin and canvas		<p>i) Inserted w.e.f. 31-10-09 vide notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-2009.</p>
109	Plywood, block board and decorative plywood *and flush door.		<p>i) Inserted w.e.f. 31-10-09 vide notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-2009.</p> <p>ii) The words “<i>block board and decorative plywood</i>” has been inserted w.e.f. 05-05-10 vide notification no. FTX.55/2005/78 dtd. 03-05-10.</p> <p>*iii) Inserted w.e.f. 21-05-12 vide Notification no. FTX.55/2005/Pt-IV/72 Dtd. 21-05-12.</p>
110	Stone crushing and screening machinery and parts thereof.		<p>Inserted w.e.f. 31-10-09 vide notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-2009.</p>

111	<p>Drugs and medicines, whether patent or proprietary, including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under the Drugs and Cosmetics Act, 1940 (23 of 1940), but excluding anti malaria drugs mentioned in entry at serial 65 of First Schedule and drugs for treatment of cancer mentioned in entry at serial number 83 of the First Schedule and also excluding medicated hair oil, medicated tooth paste, medicated soap & shampoo.</p>	<p>i) Inserted w.e.f. 31-10-09 vide notification no. FTX.55/2005/Pt-III/118 dtd. 31-10-2009.</p> <p>ii) Modified w.e.f 30-09-15 vide notification No.LGL.6/2003/134 Dtd. 30-09-15 Prior to this Sl. No. 111 was read as follows: <i>Drugs and medicines, whether patent or proprietary, including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under the Drugs and Cosmetics Act, 1940 (23 of 1940) 27 but excluding anti malaria drugs mentioned in entry at serial 65 of First Schedule.</i></p> <p>iii) Modified w.e.f 04-07-16 vide notification no. FTX.55/2005/Pt-VII/29 Dtd. 02-07-16 Prior to this Sl. No. 111 read as follows: <i>Drugs and medicines, whether patent or proprietary, including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under the Drugs and Cosmetics Act, 1940 (23 of 1940), but excluding anti malaria drugs mentioned in entry at serial 65 of First Schedule and drugs for treatment of cancer mentioned in entry at serial number 82 of the First Schedule.</i></p>
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112	Cooked food excluding processed and preserved cooked food packed in sealed container.		<p>i) Inserted w.e.f. 05-05-10 vide notification no. FTX.55/2005/78 dtd. 03-05-10.</p> <p>ii) Modified w.e.f. 02-03-2013 vide notification no. FTX.55/2005/Pt/193 Dtd. 02-03-2013. Prior to this the Sl. No. 112 read as “<i>Cooked food excluding packaged cooked food.</i>”</p>
113	Candle.		<p>i) Inserted w.e.f. 19-07-10 vide notification no. FTX.25/2008/19 Dtd. 19-07-2010.</p> <p>ii) Omitted w.e.f. 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016.</p>
114	Exercise book, graph book and laboratory note book.		<p>Inserted w.e.f. 19-07-10 vide notification no. FTX.25/2008/19 Dtd. 19-07-2010.</p>
115	Paper envelope and paper tray.		<p>Inserted w.e.f. 19-07-10 vide notification no. FTX.25/2008/19 Dtd. 19-07-2010.</p>

116	(i) Globe, maps, geometry boxes, colour boxes, crayons, pencils, sharpeners and erasers. (ii) Pencil maximum retail price per piece of which exceeds rupees ten.		i) Inserted w.e.f. 19-07-10 vide notification no. FTX.25/2008/19 Dtd. 19-07-2010. ii) Modified w.e.f 30-09-15 vide notification No.LGL.6/2003/134 Dtd. 30-09-15 Prior to this Sl. No.116 was read as follows: <i>Globe, maps, geometry boxes, colour boxes, crayons, pencils, sharpeners and erasers.</i>
117	Pure Ghee		Inserted w.e.f. 15-11-10 vide notification no. FTX.25/2008/Pt/14 Dtd. 10-11-2010
118	Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), other than those specified in any other Schedule.		i) Inserted w.e.f. 21-07-2011 vide notification no. FTX.55/2005/Pt-VI/58 Dtd. 21-07-2011. ii) Omitted w.e.f. 04-07-2016 vide notification no. FTX.55/2005/Pt-VII/29 Dtd. 02-07-16
119	Honey		Inserted w.e.f.21-05-12 vide Notification no.FTX.55/2005/Pt-IV/72 Dtd.21-05-12.
120	Glucose		Inserted w.e.f.21-05-12 vide Notification no.FTX.55/2005/Pt-IV/72 Dtd.21-05-12.

121	Coal tar		Inserted w.e.f.21-05-12 vide Notification no.FTX.55/2005/Pt-IV/72 Dtd.21-05-12.
122	Extra-natural alcohol		Inserted w.e.f.21-05-12 vide Notification no.FTX.55/2005/Pt-IV/72 Dtd.21-05-12.
123	Sugar		i)Inserted w.e.f.28-06-12 vide Notification no.FTX.55/2005/Pt-V/255 Dtd.28-06-12. ii) Omitted w.e.f. 22-08-2012 vide notification no. FTX.55/2005/Pt-V/268 DTD. 22-08-2012.
124	Textiles fabric including textiles made-ups, i.e., fabric that has undergone a stitching process.		i)Inserted w.e.f.28-06-12 vide Notification no.FTX.55/2005/Pt-V/255 Dtd.28-06-12.
125	Stone Chips and boulder		Inserted w.e.f. 26-06-2013 vide notification no. FTX.128/2005/Pt/51 Dtd.25-06-2013
126	CFL bulb		i)Inserted w.e.f. 26-06-2013 vide notification no. FTX.128/2005/Pt/51 Dtd.25-06-2013 ii) Omitted w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016.
127	Generator Set		Inserted w.e.f. 26-06-2013 vide notification no. FTX.128/2005/Pt/51 Dtd.25-06-2013

128	Sanitary napkin		Inserted w.e.f 20-11-2014 vide notification no. FTX.55/2005/ Pt-V/276 Dtd. 20-11-2014.
129	Fabricated items of iron and steel		Inserted w.e.f 20-11-2014 vide notification no. FTX.55/2005/ Pt-V/276 Dtd. 20-11-2014.
130	Renewable energy devices and its spare parts		Inserted w.e.f. 04-07-2016 vide notification no. FTX.55/2005/ Pt-VII/29 Dtd. 02-07-16
131	Gur, jiggery and edible variety of rub gur.		i) Inserted w.e.f. 04-07- 2016 vide notification no. FTX.55/2005/ Pt-VII/29 Dtd. 02-07-16. ii) Omitted w.e.f 10-08- 2016 vide notification no. FTX.55/2005/ Pt-VII/63 Dtd. 10-08-2016.
132	E-rickshaw		Inserted w.e.f 10-08-2016 vide notification no. FTX.55/2005/ Pt-VII/63 Dtd. 10-08-2016.
133	Citronella oil		Inserted w.e.f 10-08-2016 vide notification no. FTX.55/2005/ Pt-VII/63 Dtd. 10-08-2016.
134	Packed drinking water		Inserted w.e.f 10-08-2016 vide notification no. FTX.55/2005/ Pt-VII/63 Dtd. 10-08-2016.
135	LED bulbs, LED tubes and their in built fixtures		Inserted w.e.f 10-08-2016 vide notification no. FTX.55/2005/ Pt-VII/63 Dtd. 10-08-2016.

PART-B
ITEMS UNDER CATEGORY OF IT PRODUCTS

Serial No.	Description
1.	Word processing machines and Electronic typewriters
2.	Electronic calculators
3.	Computer systems and peripherals, Electronic diaries
4.	Parts and Accessories of items listed in serial number 1, 2 and 3 of this part
5.	D C Micromotors, Stepper motors of an output not exceeding 37.5 watts.
6.	Parts of items listed in serial number 5
7.	*Uninterrupted Power Supply (UPS) up to 600 VA with integrated battery and its parts * <i>Omitted w.e.f. 16.10.08. (modified and inserted again w.e.f. 31-10-09)</i>
8	Permanent magnets and articles intended to become permanent magnets (ferrites)
9.	(i)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 and parts and accessories thereof; (ii)Videophones and mobile phones the maximum retail price per piece of which does not exceed rupee five thousand and parts and accessories thereof. #Modified w.e.f. 15-11-10 vide notification no. FTX.25/2008/Pt/14 Dtd. 10-11-2010 Prior to this the sl.9 read as follows: “ <i>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; mobile phones and parts and accessories thereof.</i> ## Modified w.e.f 10-08-2016 vide notification no. FTX.55/2005/Pt-VII/63 Dtd. 10-08-2016. Prior to this Sl. No. 9 (ii) read as follows: <i>Videophones and mobile phones the maximum retail price per piece of which does not exceed rupee fifteen thousand and parts and accessories thereof.</i>
10.	Microphones, multimedia Speakers, Headphones, Earphones and Combines Microphone/Speaker Sets and their parts.
11.	Telephone answering machines
12.	Parts of Telephone answering machines
13.	Prepared unrecorded media for sound recording
14.	IT software or any media.
15.	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras.
16.	Radio communication receivers, Radio Pagers
17.	(i) Aerials, antennas and parts (ii) Parts of items at serial numbers in 15 and 16
18.	LCD Panels, LED panels and parts thereof
19.	Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof.
20.	Electrical resistors (including rheostats and potentiometers), other than heating resistors.
21.	Printed Circuits
22.	Switches, Connectors and Relays for up to 5 amps at voltage not exceeding 250 Volts, Electronic fuses.
23.	Data/Graphic Display tubes, other than Picture tubes and parts thereof

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.
25.	Electronic Integrated Circuits and Micro-assemblies
26.	Signal Generators and parts thereof
27.	Optical fibre cables
28.	Optical fibre and optical fibre bundles and cables
29.	Liquid Crystal devices, Flat Panel display devices and parts thereof.
30.	Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Net work & Logic analyser and Signal analyser.

PART-C
INDUSTRIAL INPUTS & PACKING MATERIALS

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	Remarks
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 vaccum 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), Dextrose syrup.	
6.		2204.10	Denatured ethyl alcohol of any strength	
7.		2505.00	Sulphur.	
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	Xylol.	
28.		2707.40	Napthalene.	
29.		2707.50	Phenols	
30.		2707.60	Creosole oils.	
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, other non-metal 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 pentoxide; 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.	28.17		Zinc oxide, zinc peroxide.
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 sulphonylates.
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.
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 contained in entry no. 69; 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.	28.50		Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of goods contained in entry 73
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.	29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
79.	29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
80.	29.07		Phenols, phenol-alcohols.
81.	29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenolalcohols.
82.	29.09		Ethers, ether-alcohols, ether-phenols, etheralcoholphenols, 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.
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 contained in entry no. 85
87.		2914.10	Acetone.
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		Other Organo-inorganic compounds	
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 excluding catechu or gambiar.
112.	32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning excluding catechu or gambiar.
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 of vegetable or animal origin as specified in Note 3 of Chapter 32 of the First Schedule of the Central Excise Tariff Act, 1985 excluding catechu or gambiar.
114.	32.04		Synthetic organic colouring mater, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 of Chapter 32 of the First Schedule of the Central Excise Tariff Act, 1985; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined excluding catechu or gambiar.
115.	32.05		Colour lakes; preparations based on colour lakes as specified in Note 3 of Chapter 32 of the First Schedule of the Central Excise Tariff Act, 1985.
116.		3206.20	Inorganic products of kind used as luminophores.
117.		3206.90	Master Batches.
118.		3207.10	Glass frit and other glass, in the form of powder, granules or flakes.
119.		3207.90	Other.
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.		3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations).
125.	38.01		Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimanufactures.
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.		3808.10	Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade.	
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; antioxidising preparations and other compound stabilisers for rubber or plastics.	
133.	38.14		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.	
139.	39.01		Polymers of ethylene in primary forms.	
140.	39.02		Polymers of propylene or of other olefins, in primary forms.	
141.	39.03		Polymers of styrene, in primary forms.	
142.	39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
143.	39.05		Polymers of vinyl acetate or other vinyl esters in primary forms; other vinyl polymers in primary forms.	
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.	

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 39.13 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.	
155.	39.23		Articles for the conveyance or packing of goods of plastics, stoppers, bids, caps and other closures, of plastics including (a) insulated wares (b) bags of the type which are used for packing of goods at the time of a sale for the convenience of the customer including all kinds of carry bags, PP rolls, garden sleeves, liner hill bags, LLDPE bags, plastic/polyethylene sheet/film and sutli, polypropylene ropes, monofilament ropes.	Inserted w.e.f. 08.08.2005.
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, 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 cartons), 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.	
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			Sheets of polyurethane foam	Inserted w.e.f. 31-10-09 vide Notification no. FTX.55/2005/Pt-V/194 Dtd. 31-10-09
170			Railway switches, crossings, switch expansion joints, steel turnout sleepers, pre-stressed concrete sleepers (PCS), fish plates, steel clips, track bolts and nuts, elastic rail clips and railway signal, signaling equipment and accessories and parts thereof.	Inserted w.e.f. 31-10-09 vide Notification no. FTX.55/2005/Pt-V/194 Dtd. 31-10-09
171			Electrical goods, namely,- (i) winding wires and strips; (ii) switches, selector switches, fuse switches unit above 5 amps; (iii) contractors, auxiliary contractors, contact block; (iv) Control gears and starters, 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;	Inserted w.e.f. 31-10-09 vide Notification no. FTX.55/2005/Pt-V/194 Dtd. 31-10-09

			(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,* modular plate, MS board ;	*Modified w.e.f. 26-06-2013 vide notification no. FTX.128/2005/Pt/51 Dtd.25-06-2013
			(xi) electrical relays and single phasing preventor and timers;	
			(xii) overhead transmission line materials including components, accessories and spare parts thereof including earth spike, stay set, galvanized iron pin, isolators, lightning arrestors, pre-cast concrete pole (PCC pole) and cut-outs (fuse-unit).	
			(xiii) *Sockets of all types, regulators; (xiv) *casing and capping.	

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."