

**THE FIRST SCHEDULE**  
**LIST OF GOODS EXEMPTED**  
[See section 20]

Sl. No.	DESCRIPTION OF GOODS
1.	Agricultural implements manually operated or animal driven
2.	Aids and implements used by handicapped persons
3.	All Bangles (except those made of precious metals)
4.	All seeds other than oil seeds
5.	Appalam, vadam, vathal and pappad
6.	Aquatic feed, poultry feed and cattle feed including grass, hay, straw, supplement and husk of pulses, concentrates and additives, wheat bran and deoiled cake
7.	Atta, Maida, Suji, Besan
8.	Betel leaves
9.	Books, periodicals and journals including maps, chart and globe
10.	Bread (Branded or otherwise)
11.	Charcoal
12.	<i>Charkha, Ambar Charkha</i> ; handlooms and handloom fabrics and <i>Gandhi Topi</i> .
13.	Coarse grains
14.	Coconut fibre
15.	Coconut in shell and separated kernel of coconut other than copra
16.	Condoms and contraceptives
17.	Cotton and silk yarn in hank
18.	Curd, <i>Lussi</i> , butter milk and separated milk
19.	Earthen pot
20.	Electrical energy
21.	Firewood except <i>Casurina</i> and <i>Eucalyptus</i> timber
22.	Fishnet, fishnet fabrics, fish seeds, fishing boats, fishing requisites and prawn / shrimp seeds
23.	Food grains including rice and pulses
24.	Fresh milk and pasteurized milk
25.	Fresh plants, saplings and fresh flowers
26.	Fresh vegetables and fruits
27.	Garlic and ginger
28.	Goods taken under customs bond for re-export after manufacturing or otherwise

29.	Gur and Jaggery
30.	Hand made safety matches
31.	Handicrafts produced and directly sold by self help group
32.	Human blood, blood plasma including blood components
33.	Husk including groundnut husk
34.	Indigenous handmade musical instruments
35.	Items covered by Public Distribution System (except kerosene)
36.	Khadi garments / goods and made-ups as notified by Government
37.	<i>Kumkum, bindi, alta and sindur</i>
38.	Mat
39.	Meat, fish, prawn and other aquatic products when not cured or frozen; eggs and livestock
40.	National flag
41.	Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, post card etc., sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form
42.	Organic manure
43.	Plantain leaves
44.	Puffed rice commonly known as 'pori', flattened or beaten rice commonly known as 'aval', parched rice commonly known as ' <i>Khoi</i> ', parched paddy or rice coated with sugar or gur commonly known as ' <i>Murki</i> '
45.	Raw wool
46.	Salt (branded or otherwise)
47.	Semen including frozen semen
48.	Silk worm laying, cocoon and raw silk
49.	Slate and slate pencils
50.	Sugar, textile and tobacco covered under the Additional Duties of Excise (Goods of Special Importance) Act,1957 (Central Act 58 of 1957)
51.	Tapioca
52.	Tender green coconut
53.	Toddy, Neera and Arrack pattai
54.	Water other than- (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and (ii) Water sold in sealed container
55.	Bio-inputs like Bio-fertilizers, micro-nutrients, plant growth promoters