

THE FIRST SCHEDULE

PART – A

[See sub-section (1) of section 9]

Goods which are taxable at the rate of 1 per cent

Sl. No.	Description of the goods	Commodity Code
1	Bullion, that is to say, gold, silver and platinum in mass and uncoined, pure or alloy, and specie including palamarel silver and kora gold	101
2	Gold, silver, pearls, noble metals (platinum, iridium, osmium, palladium, rhodium and ruthenium) and jewellery made of it, semi precious stones and articles made of gold and silver.	102
3	Precious stones namely, diamonds, emeralds, rubies, pearls, natural or cultured, cats eye, sapphires, carbuncle or garnets, coral, sardonyx, topaz, other semi precious stones and synthetic gems whether they are sold loose or as forming part of any article or jewellery in which they are set.	103
4.	Worn-out or beaten jewellery	104

PART B

[See sub-section (2) of section 3]

Goods which are taxable at the rate of 4 per cent

Sl. No.	Description of the goods	
1)	Acids and chemicals of all kinds other than those specified elsewhere in the Schedule.	2001
2)	Agricultural implements not operated manually or not driven by animal, sprayers, sprinklers and drip irrigation equipments including their parts and accessories	2002
3)	(a) All types of yarn (other than those specified in the Fourth Schedule), (b) Sewing threads of all kinds whether natural or artificial but excluding surgical sewing thread (c) Waste of all types of yarn and sewing thread	2003
4)	All utensils other than those specified in the Fourth Schedule, including pressure cookers / pans except utensils made of precious metals	2004
5)	Aluminium conductor steel reinforced (ACSR)	2005
6)	Arecanut, betel nut, scented nut, seeval whether roasted or scented and arecanut powder	2006

7)	(a) Articles and jewellery made of rolled gold and imitation gold (b) Imitation jewellery	2007
8)	Bakery products including bun, rusks, biscuits and cakes sold with or without a brand name	2008
9)	Bamboo	2009
10)	Bark of plants, dry plant and dry flower	2010
11)	Basic chromium sulphate, Sodium bi-chromate and Bleach liquid	2011
12)	Bearings	2012
13)	Beds, pillows and quilts made of cotton or silk cotton	2013
14)	Bed sheet ,other than those specified in Fourth Schedule, pillow cover and other textile made - ups	2014
15)	Beedi leaves	2015
16)	Beltings	2016
17)	Biomass briquettes	2017
18)	Bitumen	2018
19)	Blue metal	2019
20)	Bolts, nuts, screws and fasteners	2020
21)	Bone meal	2021
22)	(a) Bricks of all kinds including fly ash bricks, refractory bricks asphaltic roofing, earthen tiles and refractory monolithic (b) Brick-bats, brick ballast, hollow block bricks, cement hollow blocks, (c) Country bricks and country tiles made of baked clay and other machine made or hand made (other than those specified in the Fourth Schedule) and stoneware (d) Crog of (a) to (c)	2022
23)	Buckets and Kudams made of iron and steel, plastic or other materials (except precious materials)	2023
24)	Camphor	2024
25)	Capital goods as described in Section 2(11) of the Act.	2025
26)	(a) Centrifugal and monoblock, submersible pump sets for water handling and parts thereof (b) Pump sets of 3 h.p. and 5 h.p.	2026

27)	(i) Chemical fertilizers, (ii) insecticides, pesticides, rodenticides, germicides, Weedicides, fungicides, herbicides and combinations thereof, anti-sprouting products, plant-growth promoters, plant nutrients, micro nutrients, bio fertilizers, disinfectants and gypsum of all forms and descriptions (iii) Insect repellent coils, mats, liquids and creams and (iv) Mosquito destroyers, insect killer devices including heating devices used with insect repellent mats and mosquito nets of all kinds	2027
28)	Clay including fire clay, fine china clay and ball clay	2028
29)	Coal tar	2029
30)	Coffee beans and seeds, cocoa pod and beans and chicory	2030
31)	Coir products excluding mattresses	2031
32)	Colour boxes, crayons, painting boxes, painting water colours, oil colours in cakes or in liquid forms, drawing boards, brushes used therein	2032
33)	Combs	2033
34)	Communication equipments such as Private Branch Exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX)	2034
35)	Computer stationery	2035
36)	Cottage cheese	2036
37)	Cotton waste	2037
38)	Crucibles	2038
39)	Cups, tumblers and plates of paper and plastic	2039
40)	Cycles, bi-cycles, tri-cycles including delivery tri-cycles, children tri-cycles and carriages, tandem cycles, cycle combinations, parts and accessories including tyres, tubes and flaps used therewith, cycle seat covers, cycle locks, cycle dynamo lights and cycle pumps	2040
41)	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956, other than those specified elsewhere in any of the Schedules	2041
42)	Door mats, handicrafts, table mats, wall hangings made of jute	2042
43)	Dhoop and agarbatti	2043
44)	Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade	2044
45)	Dyes, that is to say, - (I) Acid dyes, (ii) Alizarine dyes, (iii) Bases, (iv) Basic dyes, (v) Direct dyes, (vi) Naphthols, (vii) Nylon dyes, (viii) Optical whitening agents; (ix) Plastic dyes, (x) Reactive dyes, (xi) Sulphur dyes, (xii) Vat dyes, (xiii) All other dyes.	2045

46)	Electrodes and soldering wires	2046
47)	Exercise book, graph book and laboratory note book, other than those specified in Fourth Schedule	2047
48)	Feeding bottles and nipples	2048
49)	Fibres of all types and their waste other than those specified in the Fourth Schedule	2049
50)	Fly ash (other than those specified in Fourth Schedule), Coal ash of all kinds and clinker.	2050
51)	Foods and food preparations and mixes including instant foods, coconut milk powder, pickles, sweets, cheese, confectionery, chocolates, toffees and savouries like chips and popcorn sold without a brand name other than those specified in the Fourth Schedule.	2051
52)	Fried and roasted grams, peas and peas dhal, chillies, coriander, turmeric, shikakai, shikakai powder, jaggery gur, including jaggery powder and Nattu chakkarai other than those specified in the Fourth Schedule	2052
53)	Fried groundnut kernel	2053
54)	Glass Beads and Glass marbles (Goligundu)	2054
55)	Glass bottles whether old or used	2055
56)	Glucose	2056
57)	(i) Handmade embroidery products, (ii) Handmade paper including handmade paper board and (iii) Handmade ultramarine blue, handmade washing blue, handmade robin blue, handmade laundry brighteners of all its forms	2057
58)	(i) Hair and body cleaning powders containing shikakai, boonthikkottai, illuppai oil cake, poolankzhangu, usilai leaves, kasthuri manjal and any such ingredients or two or more of such ingredients (ii) Scouring or cleaning powder other than branded and hand made soaps and hand made shampoos	2058
59)	Helmets	2059
60)	(i) Honey, (ii) Bees wax	2060
61)	(i) Hosiery goods, (ii) Junnadi goods	2061
62)	(i) Human hair, (ii) Wigs	2062
63)	Husk and bran of all cereals, pulses and grams (other than those specified in the Fourth Schedule)	2063
64)	Ice	2064
65)	Ice creams sold without brand name	2065
66)	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)	2066

67)	Industrial inputs for use in or in connection with the manufacture of goods in the State, packing materials and labels, as notified by the Government.	2067
68)	Information Technology products as notified by the Government	2068
69)	Insulators	2069
70)	Intangible goods like copyright, patent, REP licence.	2070
71)	Jari of all kinds including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn	2071
72)	Kerosene sold through Public Distribution System	2072
73)	Khoya / khoa	2073
74)	Knitting wool	2074
75)	Lac and shellac	2075
76)	(i) Lemon grass oil, (ii) Laurel oil, (iii) Ginger grass oil	2076
77)	Light roofing sheets obtained by immersing paper mat in bitumen	2077
78)	Lignite	2078
79)	Linear alkyl benzene (LAB), Sulphonic Acid, Alfa Olefin and Sulphonate	2079
80)	Maize products	2080
81)	Medical equipment / devices and implants	2081
82)	Milk food and milk products (including Flavoured milk, skimmed milk powder, Tinned, bottled or packed) Baby milk food, paneer, milk powder and UHT milk.	2082
83)	Mixed PVC stabilizer	2083
84)	Moulded plastic footwear, hawai chappals and straps thereof other than those specified in the Fourth Schedule	2084
85)	Napa Slabs (rough flooring stones)	2085
86)	Napthalene balls	2086
87)	Newars	2087
88)	Non-alcoholic beverages sold without a brand name	2088
89)	(i) Non-ferrous metal and alloys, (ii) Metal powder including metal pastes of all types and grades and metal scraps other than those falling under the declared goods, (iii) All metal castings, (iv) Extrusions of non-ferrous metals such as aluminium, copper, and zinc.	2089
90)	Non mechanized boats used by fishermen	2090
91)	Oats	2091
92)	Oil seeds other than those specified in Section 14 of Central Sales Tax Act ,1956 (Central Act 74 of 1956)	2092
93)	Ores and minerals, lime, lime stone, products of lime and dolomite	2093

94)	Packing cases, Packing materials including cork, cork sheets, gunny bags, HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics; Hessian cloth, Hessian based paper, polythene and Hessian based paper; high density polythene, fabric based paper and bituminized water proof paper, Jute twine, Polythene and plastic bags including LDPE plastic bags for milk pouches; Tin containers, shooks, tea chests, wooden boxes, wooden shavings, wooden crates, wooden cable drums or other material notified by the Government in this behalf. Explanation: Planks pannels, battens, when assembled will form tea chest or packing cases will come under packing cases for the purpose of this entry.	2094
95)	Palm fatty acid	2095
96)	Paper of all sorts, paper board, newsprint and waste paper	2096
97)	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax;	2097
98)	Perambulators including push chairs for babies and tyres, tubes and flaps used therewith	2098
99)	Petromax lights	2099
100)	Pipes, tubes and its fittings of all varieties including hose pipes, ductile pipes and PVC pipes	2100
101)	Pizza bread	2101
102)	Plastic granules, plastic powder, master batches and scraps	2102
103)	Plastic raw materials	2103
104)	Pollution control equipments as notified by the Government	2104
105)	Printed material including diary and calendar other than those specified in the Fourth Schedule.	2105
106)	Printing or drawing ink, whether or not concentrated or solid, excluding toner and cartridges other than those specified in the Fourth Schedule	2106
107)	Processed fruit and vegetables including fruit jam, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	2107
108)	Processed meat, poultry and fish	2108
109)	Pulp of bamboo, wood, bagasse and paper	2109
110)	Pulses and grams other than those specified elsewhere in the Schedule	2110
111)	Quinine and its products	2111
112)	Railway wagons, engines, coaches and parts thereof	2112
113)	Raw Cashew, Cashew nuts, fresh or dried, whether or not shelled or peeled	2113
114)	Raw silk and silk yarn imported from abroad	2114
115)	Readymade garments	2115
116)	Ready to use flour pastes	2116

117)	Renewable energy devices and spare parts other than those specified in the Fourth Schedule.	2117
118)	River sand and grit, red earth and red gravel	2118
119)	Rubber, Raw rubber, latex, Dry ribbed sheets of RMA grades, Tree lace, Earth scrap, Ammoniated latex, Latex concentrate, Centrifugal latex, Dry crepe rubber, Dry block rubber, Crumb rubber, skimmed rubber and all other qualities and grades of latex, Reclaimed rubber, All grades and qualities and Synthetic rubber	2119
120)	Sago and starch of all kinds	2120
121)	Salt for industrial use	2121
122)	Scraps and Wastes namely (a) Aluminium scraps (b) Non-ferrous scraps, non-ferrous metal scraps, that is to say, scraps of copper, copper alloys, brass, lead and lead alloys (other than those specified elsewhere in the Schedule) (c) Cloth rags (d) Waste of wool (goats hair and similar fibrous growth on bodies of animal) and waste of woolen yarn. (e) Old brass, copper and stainless steel vessel whether worn out or beaten and (f) Waste of paper board	2122
123)	Sewing machines, its parts and accessories	2123
124)	Sherbet	2124
125)	Ships, boats and other water vessels	2125
126)	Silk cotton seeds	2126
127)	Silk fabrics (excluding handloom silks) tobacco and textile fabrics unless covered by AED	2127
128)	Solvent oils other than organic solvent oil	2128
129)	Spectacles, parts and components thereof, contact lens and lens cleaner	2129
130)	Spices of all varieties and forms including cumin seed, aniseed, other than those specified in the Fourth Schedule	2130
131)	(i) Sports goods including goods for indoor or outdoor games, swings, medals, cups, trophies, shields and badges excluding apparel and footwear (ii) Childrens' playground equipments	2131
132)	Student note books and copy books other than those specified in the Fourth Schedule	2132
133)	Sweets made of groundnuts, gingelly, puffed rice, fried gram and peas dhal and murukku.	2133
134)	Tamarind seed and powder	2134
135)	Tanning materials of vegetable origin	2135
136)	Tapioca flour	2136
137)	Tea	2137

138)	Tools	2138
139)	Toys excluding electronic toys	2139
140)	(i) Tractors of all kinds (excluding crawler tractors), and articles (excluding batteries) adapted for use, generally as parts and accessories of tractors and tools and implements used therewith (ii) Trailors of tractors of all kinds (iii) Power tillers, threshers, combined harvesters and transplanter and (iv) attachments and parts of (i), (ii) & (iii)	2140
141)	Transformers	2141
142)	Transmission wires and towers	2142
143)	Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas and parts thereof	2143
144)	Vanaspati (Hydrogenated Vegetable Oil)	2144
145)	Vegetable oil and oilcake other than those specified in the Fourth Schedule	2145
146)	Vegetable vathal of all kinds sold under a brand name other than those specified in the Fourth Schedule	2146
147)	Wet dates	2147
148)	Wheat	2148
149)	Wheat Flour, atta, maida and rava (sooji)	2149
150)	Windmill for water pumping and for generation of electricity	2150

PART – C

(See sub-section (2) of section 3)

Goods which are taxable at the rate of 12.5 per cent

Description of the goods	
All goods other than those exempted in Fourth Schedule and those specified in Second Schedule and in Part-A and Part-B of the First Schedule.	301