

**THE FOURTH SCHEDULE**  
**Goods exempted from tax by section 15**

**PART-A**

Goods produced or manufactured in India and included in the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957).

1. (i) Cane or beet sugar and chemically pure sucrose in solid form  
(ii) Palmyrah sugar
2. (i) Unmanufactured tobacco and tobacco refuse  
(ii) Cigars and Cheroots and cigarettes, cigarillos of tobacco or of tobacco substitutes  
(iii) Other manufactured tobacco including
  - (a) Smoking mixtures for pipes and cigarettes.
  - (b) Biris
  - (c) Chewing tobacco.
  - (d) Snuff of tobacco and preparations containing snuff
  - (e) Cut tobacco
3. Woven fabrics of silk or of silk waste
4. (i) Woven fabrics of carded wool excluding hair belting  
(ii) Woven fabrics of combed wool excluding hair belting
5. Woven fabrics of cotton.
6. (i) Woven fabrics of synthetic filament yarn  
(ii) Woven fabrics of artificial filament yarn
7. (i) Woven fabrics of synthetic staple fibres  
(ii) Woven fabrics of artificial staple fibres
8. (i) Woven pile fabrics and chenille fabrics of wool, cotton or manmade fibres,  
(ii) Terry towelling and similar woven terry fabrics and tufted textile fabrics  
(iii) Gauze  
(iv) Lace in the piece in strips or in motifs of cotton or manmade fibres  
(v) Embroidery in the piece, in strips or in motifs  
(vi) Narrow woven fabrics
9. (i) Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics  
(ii) Tyre cord fabric of high tenacity yarn of nylon or polyamides, polyesters or viscose rayon  
(iii) Textiles fabrics, impregnated, coated, covered or laminated with plastics  
(iv) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks
10. Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted.

**PART B**

**Goods exempted from tax by Section 15**

Sl. No.	Description of the goods	Commodity code
1.	Agricultural implements manually operated or animal driven as notified by the Government	701
2.	Aids and implements for physically challenged persons as notified by the Government	702
3.	Aluminium domestic utensils not operated by pressure and electricity	703
4.	Appalam, pappad, vadam and vathal	704
5.	Aquatic feed, poultry feed, cattle feed and animal feed including supplement concentrates and additives, wheat bran, de-oiled cake, grass, hay and straw.	705
6.	Articles made of sea shells	
7.	Bacterial culture for agriculture purpose, Organic manure and all kinds of seeds including green manure seeds excluding oil seeds	707
8.	Bagasse	708
9.	Bangles other than those made of precious metals	709
10.	Black sugarcane other than those specified in the Second Schedule	710
11.	Books, Reading books, Text books, periodicals and journals including maps, educational charts, Braille books and globe	711
12.	Bread (branded or otherwise)	712
13.	Broom sticks	713
14.	Candles	714
15.	Cart driven by animals and hand carts	715
16.	Charcoal	716
17.	Charkha, Ambar Charkha; handlooms, handspun yarn, handloom fabrics and Gandhi Topi.	717
18.	Chillies, Tamarind, Coriander, Turmeric, Asafoetida (Hing), Shikakai and Shikakai powder, jaggery and gur including jaggery powder and nattuchakkarai sold by any dealer whose total turnover in respect of those item does not exceed rupees three hundred crores in a year	718
19.	Coarse grains, paddy and rice including broken rice	719
20.	Condoms and contraceptives	720

21.	Curd, lussi, butter milk, separated milk and butter without any brand name	721
22.	Cycle rickshaw (without motor)	722
23.	Earthen pot and pottery items	723
24.	Electoral rolls	724
25.	Electrical energy	725
26.	(i) Energy saving choolas (ii) Solar cookers (iii) Municipal waste conversion devices for producing energy	726
27.	Firewood, excluding casurina and eucalyptus timber	727
28.	Fishnet, fishnet fabrics, fishing hooks and fish seeds, prawn / shrimp seeds	728
29.	Fly Ash sold to brick manufacturers	729
30.	Footwear with sale value less than two hundred rupees	730
31.	Fresh milk, pasteurized milk and directly reconstituted milk	731
32.	Fresh plants, saplings, fresh flowers, green leaves, green tea leaves, betel leaves and plantain leaves	732
33.	Fresh vegetables including potatoes, tapioca and fresh fruits	733
34.	Garlic and ginger	734
35.	Gauze or bandage cloth produced or manufactured in power loom sold by a dealer whose aggregate turnover does not exceed Rupees One hundred crore in a year	735
36.	Goods covered by Public Distribution System (except kerosene)	736
37.	Goods manufactured by village Blacksmith and Adisarakku items as notified by the Government	737
38.	Goods taken under customs bond for re-export after manufacturing or otherwise	738
39.	Gum Benzoin including instant Sambirani in the form of tablets or sticks	739
40.	Handicrafts	740
41.	Handmade or Handloom made woven durries, coir mattings and jamakalams	741
42.	Hand pumps, parts and fittings	742

43.	Handmade safety matches including partially machine made safety matches.	743
44.	Hank yarn	744
45.	Human blood including blood components and blood plasma	745
46.	(i) Hurricane lights and bed room lights burning on oil (ii) Kerosene lamps (other than gas lights and petromax lights) (iii) Kerosene stoves (iv) Parts and accessories including wicks and chimneys of the above goods	746
47.	Indian musical instruments including indigenous handmade musical instruments	747
48.	Indigenous Sericulture products	748
49.	Khadi garments / goods and made-ups as notified by the Government	749
50.	Kumkum, kajal, bindi, alta and sindur	750
51.	Licensed software with complete Tamil version	751
52.	Life saving drugs as notified by the Government	752
53.	Masala powder or paste whether or not with oil or additives, sold without a brand name	753
54.	Meat, fish including dry fish, prawn and other aquatic products (other than branded, processed and packed items) , eggs, poultry and livestock (other than race horses)	754
55.	<ul style="list-style-type: none"> <li>a. Metti, anklet and waist cord made of silver</li> <li>b. Thali made of gold not exceeding eight grams in weight inclusive of all attachments to such thali but without chain</li> <li>c. Neem oil cake</li> <li>d. Packed pickles weighing below 50 grams</li> <li>e. Wheat sold through Public Distribution System</li> <li>f. Student Note Books and Copy books manufactured out of paper purchased from Registered dealers liable to pay under this Act</li> <li>g. Tamil Daily sheet calendars and</li> <li>h. UNICEF Greeting cards and calendars</li> </ul>	755
56.	National flag	756
57.	Non-judicial stamp papers sold by Government Treasuries or vendors; 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	757

58.	Panchamirtam, namakkati, vibhuti and prasadam by religious institutions	758
59.	Paper bags and paper envelopes (whether printed or not)	759
60.	Products of millets ( flour, brokens and bran of cholam, cumbu, ragi, thinai, varagu, samai, kudiraivalai and milo)	760
61.	(i) Products of palm industry other than those listed in the First Schedule and of article such as baskets, mats, brushes, fans manufactured out of palm leaves, coconut leaves and date leaves and thatti, koodai, muram and other products made of bamboo or cane, palmyrah fibres and stalks, dry leaves (manthara leaves, coconut thatches, korai grass and korai mats, coir coir dusts, coir fibre, coir rope and coir husk (excluding coir products), deccan hemp fibre (excluding deccan hemp products), broomstick and thonnai . (ii) Tapioca kappi, Tapioca thippi, groundnut sheel, coconut shell and its chips (iii) Cotton rope, pulichakeerai rope and braided cord (iv) cotton seed husk, coconut husk and paddy husk (v) Palm jaggery and palmyrah sugarcandy (vi) Sugar candy and bura sugar	761
62.	Puffed rice, flattened or beaten rice, parched rice, parched paddy or rice coated with sugar or gur, rice flour and de-oiled rice bran	762
63.	Raw wool and animal hair	763
64.	Rubber play balls and balloons	764
65.	Sale of following vegetable oils by any dealer whose total turnover on sale of those goods does not exceed rupees three hundred crores per annum. 1) Coconut oil 2) Gingelly oil 3) Groundnut oil 4) Sunflower oil 5) Cotton seed oil 6) Rice bran oil 7) All refined oils of the above 1 to 6 and 8) Refined Palm oil	765
66.	Sale of oil cakes including de-oiled cakes by any dealer whose total turnover on the sales of these goods does not exceed rupees three hundred crores per year	766
67.	Sale of peas and peas dhall including broken, husk and dust thereof, by any dealer whose total turnover on their sales of these goods does not exceed rupees three hundred crores per year	767

68.	Sale of the following pulses and grams including broken, splits, flour, husk and dust thereof and parched and fried grams made from them by any dealer whose turnover in respect of the goods in each item does not exceed rupees three hundred crores in a year. 1) gram or gulab gram 2) Tur or arhur 3) Moong or green gram 4) Masur or lentil 5) Urad or black gram 6) Moth 7) Lekh or khesari	768
69.	Salt (branded or otherwise) including iodized or vitaminised salt for human consumption other than salt for industrial use	769
70.	Saree falls	770
71.	Seeds of all kinds other than oil seeds	771
72.	Semen including frozen semen	772
73.	Silk worm laying, cocoon and raw silk including indigenous raw silk and indigenous silk yarn	773
74.	Slate, slate pencils and chalk sticks	774
75.	Steam	775
76.	Stitched handloom and mill made hand kerchiefs	776
77.	Tender coconut	777
78.	Toddy, Neera and Arrack	778
79.	Vermicelli	779
80.	Water other than – i) Aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and ii) Water sold in sealed container.	780
81.	Writing instruments, pencils, sharpeners, pens, ballpoint pens, refills, stainless steel nibs, colour pencils, black boards, dusters, geometry boxes and dissection boxes.	781