



सत्यमेव जयते

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#### NOTIFICATION

**No. J. 11020/1/2012-TAX, the 18<sup>th</sup> December, 2012.** In exercise of the powers conferred by sub-section (3) of Section 11 read with Section 19 of the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005), the Governor of Mizoram is pleased to amend the Schedules to the Mizoram Value Added Tax Act, 2005 (*Act No. 1 of 2005*) with effect from 1<sup>st</sup> January 2013 as follows:

#### SCHEDULE - I

( See clause (a) of sub-section(2) of section 8 read with section 12 )  
LIST OF EXEMPTED GOODS

<u>Sl. No</u>	<u>Name of Commodity</u>
1.	AED items such as sugar, textiles
2.	Agricultural implements manually operated or animal driven
3.	Aids & implements used by handicapped persons
4.	All bangles except those made of precious metals
5.	All kinds of pulses including Dal, Chana, Badam, etc.
6.	All Text books, exercise books, graph books and laboratory notebook
7.	Animal feeds including aquatic feed, poultry feed and cattle feed, grass, hay and straw including other supplements, concentrates, additives, wheat bran and de-oiled cake
8.	Bamboo
9.	Betel leaves
10.	Books, periodicals and journals including maps, charts and globe, diary and calendar
11.	Branded and unbranded Bread and pappad
12.	Branded and unbranded salt
13.	Broomsticks
14.	Chalk sticks
15.	Charcoal
16.	Charkha, Amber Charkha, Handlooms, Handloom fabrics and Gandhi Topi
17.	Coarse grains, paddy, rice and wheat
18.	Condoms and contraceptives
19.	Cotton & silk yarn in hank
20.	Curd, Lassie, butter milk & separated milk
21.	Electrical energy
22.	Em, thlangra, lukhum made of bamboo and cane including bamboo matting
23.	Fire wood

24. Fishnets and fishnet fabrics, fish seeds, prawn/shrimps seeds
25. Flour, atta, maida, suji, besan
26. Fresh flowers, Fresh plant, saplings & seedling including aromatic and medicinal plants
27. Fresh milk and pasteurized milk
28. Fresh vegetables & fruits
29. Garlic & ginger
30. Handloom products
31. Human Blood & blood plasma
32. Ice
33. Idols made of clay
34. Indigenous handmade musical instruments
35. Kerosene
36. Khadi and products of village Industries as defined in the Khadi and Village Industries Commission Act, 1956 and other handicrafts products
37. Kurtai, locally made toffee
38. Leaf plates and cups
39. Leirawhchan
40. Lifesaving Drugs listed below:
  - I. Analeptics
    - (a) Doxapram
    - (b) Nikethamide
  - II. Andrenergy Crisis
    - (a) Phenoxy Benzamine
    - (b) Phentolamine
  - III. Antidotes
    - (a) Amyl Nitrate and others
    - (b) Dimer Caprot (BAL)
    - (c) Naxolone
    - (d) Oxim-Prolidoxime-Obidoxime
    - (e) Penicillamine
    - (f) Sodium Calcium, edentate (EDTA)
    - (g) Tropine
  - IV.
    - (a) Anti-malaria drugs, viz. Quinine (but not sugar coated), quinine, alkaloids, salts of quinine, cinchona and chloroquine, resehochin and comoqui whether in solution or in powder or in tablet form, poludrine and daraprim
    - (b) Anti-Kala-azar drugs, viz. Urea stalamine and pentamidineisethionate
    - (c) Vaccine, viz. Small pox vaccine, cholera vaccine and TAB vaccine
  - V. Anti-toxin
    - (a) Anti-D-Immunoglobulin (Human)
    - (b) Anti-rabies hyper immune serum
    - (c) Anti-snake venom
    - (d) Diphtheria antitoxins
    - (e) Gas gangrene antitoxin
    - (f) Tetanus antitoxin
  - VI. Cardiac stimulants
    - (a) Adrenaline
    - (b) Dopamine
  - VII. Drugs for Hypertensive Emergencies
    - (a) Diaz oxide
    - (b) Sodium Nitropruside

- VIII. Fibrinolytic agents
  - (a) Ateplase (PA)
  - (b) Streptokinase
  - (c) Urokinase
- IX. Intra venous fluids
  - (a) Dextran
  - (b) Dextrose - 5%, 10%, 25%
  - (c) Hemacael
  - (d) Normal saline
- X. Steroids
  - (a) Dexamethasone
  - (b) Hydrocortisone
- 41. Locally produced cheese and butter inside Mizoram
- 42. Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair
- 43. National Flag
- 44. Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt, rupee note & cheques
- 45. Organic manure and Organic Plant production material items such as organic pesticides, weedicides, insecticides
- 46. Paper and newsprint
- 47. Plastic footwear
- 48. Religious pictures not for use as calendar
- 49. Renewable Energy materials and equipment sold and purchased by nodal Departments/agencies appointed by the Ministry of Non-Conventional Energy Sources, Government of India for the State of Mizoram
- 50. Sand and stone aggregates.
- 51. Seeds of grass, vegetables and flowers
- 52. Silk worm laying, cocoon & raw silk
- 53. Slate and slate pencils
- 54. Timber
- 55. Unprocessed green leaves of tea
- 56. Water other than aerated, mineral, distilled, medicinal, ionic, battery, demineralized and water sold in sealed container.

## SCHEDULE - II

(See clause (b) of sub-section (2) of section 8 read with Section 11)

### PART 'A' LIST OF ZERO-RATED GOODS

#### Sl. No. Name of Goods

1. Goods exported by Export Oriented Units (EOU)
2. Goods exported to other countries
3. Goods sold between SEZ and EOU
4. Goods sold from Domestic Tariff Area (DTA) to Special Economic Zones (SEZ) and Export Oriented Units (EOU)

**PART 'B'**  
**LIST OF GOODS TAXABLE AT 1%**

**Sl. No. Name of Goods**

1. Bullion
2. Gold articles
3. Platinum
4. Precious stones including synthetic gems
5. Silver articles

**PART 'C'**  
**LIST OF GOODS TAXABLE AT 5%**

1. Adhesive of all kinds including gum, glue, adhesive solution, gum paste, lapping compound, liquid M-seal epoxy, shellac, vulcanizing solution and adhesive tapes, self-adhesive tapes, gum tapes, gummed tapes and resin other than those specified elsewhere in this scheduler in any other schedule
2. Agricultural implements not operated manually or not driven by animal
3. All equipment for communications such as, private branch exchange (PBX) & Elect. Private Automatic Branch Exch (EPABX) etc.
4. All intangible goods like copyright, patent, relicense, etc.
5. All kinds of bricks including fly ash bricks, refractory bricks and earthen tiles but excluding Leirawhchan
6. All processed fruits, vegetables including fruit jams, jelly, pickles, fruit squash, paste, fruit drinks and fruit juice whether in sealed containers or otherwise
7. All types of yarn other than cotton & silk yarn in hank & sewing thread
8. All utensils including pressure cookers/pans except utensils made of precious metals
9. Areca nut powder and betel nut
10. Article made of rolled gold and imitation gold
11. Asbestos sheets and products
12. Baby and adult diapers
13. Baby feeding bottles and nipples made of any materials
14. Bakery products including biscuits [unbranded], cakes, pastries, pizza – breads, other those specified in any other schedule
15. Bearings
16. Bed sheets, pillow, quilts and seat covers
17. Beedi leaves
18. Beltings
19. Bicycles, tricycles, cycle rickshaws & parts
20. Bitumen
21. Bone meal
22. Buckets made of iron and steel, aluminium, plastic or other materials except precious materials
23. Bulk drugs
24. Bulldozers, excavators, earthmovers, dumpers, dippers, pipe-layers, scrappers and the like, and parts and accessories thereof
25. Candles
26. Capital goods
27. Castings
28. Chemical fertilizers, pesticides, weedicides, insecticides
29. Chhangphutsahbawn
30. Clay including fireclay, fine china clay and ball clay

31. Coal tar
32. Coffee beans & seeds, cocoa pod, green tea & chicory
33. Coir & Coir products including coir mattresses
34. Combs
35. Cooked food including beverages other than liquor, served in, or supplied from, any – (a) hotel, (b) restaurant, (c) refreshment room, (d) club or (e) eating house
36. Cotton & cotton waste
37. Crucibles
38. Cups/plates made of paper and plastics
39. Cushion, mattress, pillows, seat cover and other articles made wholly or partly of artificial or synthetic resin or plastic foam or rubber foam including sheets of polyurethane Foam
40. Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956
41. Dextrose monohydrate or powder for food drink having dextrose monohydrate as major ingredient
42. Drugs and medicines including vaccines, syringes, and dressings, medicated ointments produced under license, light liquid paraffin of IP grade absolute alcohol, methyl alcohol, anti-bed sore made of PVC, rubber or other materials, laboratory reagents, disinfectants, menthol, medicinal water
43. Dry fruits, nuts and kernel such as almond, walnut, cashew kernel other than those specified elsewhere in this schedule
44. Edible oils
45. Electrical goods of all kinds used in the generation, transmission, distribution or in connection with the consumption of electricity, including all kinds of transformers, inverters, voltage stabilizers, wires and cables, holders, plugs, sockets, switches, capping, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, panel boards, distribution boards, electrical relays, single phasing preventers, wooden plugs, lightning arrestors, electrical earthenware and porcelain ware, circuit breakers, starters, chokes, power supply indicators, winding wires and strips, jointing materials, heating elements, general lighting system (GLS) lamps, bulbs, tubes, light fittings, chandeliers and their shades, fans, air circulators, protectors, stands, fixtures, fittings, battens, brackets, sound or visual signalling apparatus such as bells, sirens, indicator panels, burglar or fire alarms other than those specifically included.
46. Electrodes
47. Embroidery articles
48. Ferrous & non-ferrous metals & alloys, non-metals, such as aluminium, copper, zinc & extrusions of those.
49. Fibres of all types and fibre waste
50. Floor and wall tiles such as (i) Ceramic tiles, glazed floor, roofing and wall tiles; (ii) Cuddappah stone slabs and shahabad stone slabs; (iii) (a) Granite blocks (rough or raw); (b) Polished granite slabs, including tomb stones, monument slab and head stone; (iv) Black stone, kota stone or any other natural stone, (v) Marbles, that is to say, - (a) Marble boulders or lumps, (b) Marble slabs (c) Marble chips (d) Marble dusts (e) marble floor tiles and wall tiles (f) Other articles made of marbles (vi) Mosaic tiles, chips and powder.
51. Footwear of all kinds excluding plastic footwear
52. Fried grams
53. Hand pumps & spare parts
54. Handicrafts made out of any material including jute table mats, jute door mats, jute handicrafts, jute wall hangings, bidari-ware, handmade pottery items, handmade lamps, artworks, dokra items, coconut shell articles, conch and shell articles, palm leave articles, papier-mâché articles, screw pine articles, straw articles, wood carvings and wood figure, wooden inlaid articles
55. Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
56. Honey

57. Hose pipes and fitting thereof
58. Hosiery goods
59. Hospital instruments, apparatus, appliances, tools and aids used in medical, surgical, dental, veterinary sciences or physiotherapy including electrical and electronic equipment and appliances; syringes and needles; operation theatre equipment; shadow bulbs and tubes, specially made operation and examination tables and cots and suction apparatus; stands, stretchers, trolleys dental chairs, laboratory equipment and glassware; stethoscopes, thermometers, lactometers, BP instruments, surgical cotton wool; enema cans, bed pans, kidney trays and such other hospital ware; surgical gloves, aprons, operation suits, rubber sheets, catheters, I V sets and the like; cervical collars, abdominal belts telonet paraffin gauze dressing, ultrasound jelly, pinchers (steel), medical oxygen, medical kits, medical disposable intravenous administration set, thermometer, mechanical nasal filters, instrument sterilizer, hospital wares, gypsum plaster of paris, bandage, fixed, partial dentures, enamelled iron trays, and abasis
60. Husk and bran of cereals
61. I T products as listed in Annexure – I including DVD, CD, mobile telephones, telephones & parts thereof, tele-printer & wireless equipment and parts thereof
62. Incense sticks commonly known as agarbati, dhupkathi or dhupbati
63. Industrial cables (High voltage cables, PVC or XLPE insulated wires and cables, Jelly filled cables, Optical fibres cables)
64. Industrial inputs and packing materials as listed in Annexure - II
65. Insulator
66. Kerosene lamp/lantern, petromax, glass chimney
67. Kitchen wares including crockery, cutlery, non-stick wares, heat resistant cookware, casseroles, pressure cookers, pressure stoves, gas stoves
68. Knitting wool
69. Lignite
70. Lime, Lime stone, clinker & dolomite
71. Linear alkyl benzene
72. Maize products that is to say, - liquid glucose, dextrose, monohydrate, maltodextrine, glucose 'D', maize gluten, maize oil, hydrol corn steep liquor
73. Medical equipment/devices and implants
74. Motor spare parts and accessories
75. Napa Slabs (Rough flooring stones)
76. Nuts, bolts, screws and fasteners
77. Oil seeds
78. Optical goods that is to say spectacles, sunglasses, goggles, lenses and frames including attachments, parts and accessories thereof and lens care solution
79. Ores and minerals
80. Paints, lacquers, polishes and enamels not otherwise specified in this schedule, including powder paints, stiff paste paints and liquid paints; (ii) Colours (iii) Pigments, including water pigments and leather finishes; (iv) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints; (v) Varnishes, French polish, bituminous and coal-tar blacks; (vi) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms; (vii) Turpentine oil, bale-oil, white oil; (viii) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil; (ix) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing

- preparations for facades, indoor walls, false ceiling or the like; (x) Primers of all kinds (xi) All other.
81. Paper envelopes whether printed or not, paper cups, pulp moulded products such as eggs tray and other paper products
  82. Pipes of all varieties including G I, pipes, CI pipes, ductile pipes, PVC and water supply and sanitary equipment and fittings of every description including storage tanks, sinks, wash basins, wash basin pedestals, taps, pipes fittings, bath showers, bidets, water closet pans, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof
  83. Plastic granules, plastic powder and master batches
  84. Plywood
  85. Printing ink including toner and cartridges
  86. Processed meat, poultry & fish
  87. Processed or preserved vegetables & fruits
  88. Pulp of bamboo, wood and paper
  89. Readymade garments
  90. Renewable energy devices & spare parts
  91. Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts.
  92. Safety matches
  93. Sewing machine, its parts and accessories
  94. Ship & other water vessels
  95. Skimmed milk powder and UHT milk
  96. Solvent oils other than organic solvent oil
  97. Spices of all varieties and forms including cumin seed, aniseed, turmeric & dry chillies
  98. Sports goods, apparels and footwear
  99. Stainless Steel sheets
  100. Starch
  101. Tailoring materials, namely needles, scissors, hooks, buttons, zips, buckles, measuring tape and stick, collars and collar bones, horn buttons, indent hooks and eyes, jean buttons, knitting pins, long stitch kits, MS coated button / stars, zip fasteners, zippers, cuff links, crochet hooks
  102. Tea
  103. Tools and wear parts such as twist drills, taps, reamers, spanners, screwdrivers, files, cutting pliers, hammers, cutters, dies, buttons bits, tungsten, carbide wear parts, ceramic industrial wears parts
  104. Toys excluding electronics and electrical toys
  105. Tractors, Threshers, harvesters & attachments & parts thereof
  106. Transmission towers
  107. Umbrella except garden and beach umbrella
  108. Vanaspati (Hydrogenated Vegetable Oil)
  109. Vegetable oil
  110. Writing instruments such as lead pencils, pen of all varieties and descriptions, refill, cartridges, nozzles, nib and writing ink, geometry boxes, colour boxes, crayons and pencils sharpeners other than those specified elsewhere

**PART 'D'**  
**LIST OF GOODS TAXABLE AT 13.5%**

1. All other goods not covered by Schedule I, Schedule II, Part 'A', 'B', 'C' and 'E'.

## PART 'E'

Goods sold by Canteen Store Department (CSD) run by Army, Assam Rifles, Para Military Forces and Project Pushpak stationed in the State of Mizoram shall be taxable at rates mentioned against each.

<u>Sl. No.</u>	<u>Name of Goods</u>	<u>Rate of Tax</u>
1.	IMFL	13.5%
2.	Any other goods other than goods exempted under Schedule - I	5%
3.	<b>Conditions :</b> <i>The rates of tax shall be applicable to the goods sold by the canteens exclusively to the members of the Armed Forces, Assam Rifles, Para Military Forces and Project Pushpak</i>	
4.	<b>Explanation :</b> <i>For the purpose of this clause, the expression 'members of Armed Forces, Assam Rifles, Para Military Forces and Pushpak' shall include ex-service personnel and war-widows identified as such by the Ministry of Defense/Army, Navy and Air Forces Headquarters or their subordinate Offices.</i>	

**SCHEDULE – III**  
( See sub-section(2) of section 11 )

<u>Sl No</u>	<u>Description</u>	<u>Rate of Tax</u>
1	All kinds of Works Contract	13.5%

**SCHEDULE – III A**  
( See sub-section(2) of section 11 )  
Percentage of deduction under sec. 8(2)(c)

<u>Sl. No.</u>	<u>Description of works contract</u>	<u>Percentage of deduction under Sec 8(2)(c)</u>
1.	Civil works like construction of building, bridges, road, rail roads, etc.	30%
2.	Construction of bodies of motor vehicles and construction of trailers	30%
3.	Construction of tankers on motor vehicles, chassis	30%
4.	Dyeing and printing textiles	30%
5.	Electroplating and anodizing	30%
6.	Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlins, etc.	30%
7.	Fabrication and installation of cranes and hoists	30%
8.	Fabrication and installation of elevators (lifts) and escalators	30%
9.	Fabrication and installation of plants and machinery	30%
10.	Fabrication and installation of rolling shutters and collapsible gates	30%
11.	Fabrication, testing and reconditioning of metallic gas cylinders	30%
12.	Installation of doors, door frames, windows, window frames and grills	30%
13.	Lamination, rubberisation, coating and similar process	30%
14.	Painting and polishing including supply of painting and polishing materials.	30%
15.	Printing and block making.	30%
16.	Processing and supplying of photograph, photo prints, photo negatives (including photographing with camera, x-ray and other scanning materials.	15%
17.	Programming and providing of computer software.	30%
18.	Providing and laying of pipes for purposes other than those specified in serial number 13 of this schedule.	30%



19.	(i) Providing and laying pipes (other than steel pipes) for purposes other than those specified in serial number 13 of this Schedule.	
	(ii) Providing and laying of steel pipes for purposes other than those specified in serial number 13 of this Schedule.	30%
	(iii) Providing and boarding, drilling and fitting of all types of pipes.	
20.	Sanitary fitting for plumbing for drainage including supply of materials thereof.	30%
21.	Supply and erection of weighing machines and weigh bridges.	30%
22.	Supply and fixing of door and window curtains including Venetian blinds and nets.	30%
23.	Supplying and fitting of electrical goods, supply and installation of electrical equipment including transformers.	30%
24.	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration.	30%
25.	Supplying and fixing of tiles slabs, stones and sheets	
	(i) Supplying and fixing of mosaic tiles	
	(ii) Supplying and fixing of marble slab polished granite stone and tiles (other than mosaic tiles)	30%
	(iii) Supply and fixing of slabs, stones and sheets other than those specified items (i) and (ii) above	
26.	Supplying and installation of air-conditioner and air-coolers	30%
27.	Supplying and installation of air-conditioning equipment including deep freezers, cold storage plants, humidification plants and dehumidifiers	30%
28.	Supplying and installation of electronic instruments, equipment, apparatus, appliances and devices	30%
29.	Supplying and installation of fire fighting equipment and devices	15%
30.	Other works contracts not covered by serial number 1 to 29.	30%

- Note:**
- 1) *Sub-section (2) of Section 11 – The tax payable by a dealer on his taxable contractual transfer price, shall be levied at the rate as specified in Schedule III*
  - 2) *Section 8 (2) (c) – Labour and non-material cost incurred by the dealer in the execution of works contract or where no such record relating to cost of labour and non-materials are available after deducting such percentage of the turnover of the dealer as specified under column 3 of Schedule-III*
  - 3) *Rate of tax in Schedule III of this notification shall not apply to the contract works for which deeds of agreement for execution of the works have been signed by the parties involved prior to this notification*

## ANNEXURE - I

**LIST OF INFORMATION AND TECHNOLOGY PRODUCTS  
HSN Code DESCRIPTION OF ITEMS**

SI No	Code No	Name of Commodity
1.	84.69	Word Processing Machines and Electronic Typewriters.
2.	84.70	Electronic Calculators
3.	84.71	Computer System and peripherals, Electronic Diaries.
4.	84.73	Parts and Accessories of HSN 84.69, 84.70 and 84.71 for items listed above.
5.	85.01	DC Micro motors/Stepper motors of and output not exceeding 37.5.Watts.
6.	85.03	Parts of HSN 85.01 for items listed above.
7.	85.04	Uninterrupted Power Supplies (UPS) and their parts.
8.	85.05	Permanent magnets and article intended to become permanent magnets (Ferrites)
9.	85.17	Electrical Apparatus for line telephone or line telegraphy including line telephone sets with codeless handsets and telecommunication apparatus for carries current line system or for digital line system; Videophones.
10.	85.18	Microphones, Multimedia Speakers, headphones, Earphones and Combines Microphone/ Speaker sets and their parts.
11.	85.20	Telephone answering machines.
12.	85.22	Parts of telephone answering machines.
13.	85.23	Prepare unrecorded media for sound recording or similar recording of other phenomena.
14.	85.24	I.T. Software on any media.
15.	85.25	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras.
16.	85.27	Radio Communication receivers, Radio pagers.
17.	85.29	(i) Aerials, antennas and their parts.(ii) Parts of items at 85.25 and 85.27 listed above.
18.	85.21	LCD Panels, LED Panels and parts thereof.
19.	85.32	Electrical capacitors, fixed, variable or adjustable (Pre-set) any parts thereof.
20.	85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.
21.	85.34	Printed circuits.
22.	85.36	Switches, Connectors, and relays for upto 5 Amps at voltage not exceeding 250 volts, Electronic fuses.
23.	85.40	Data/Graphic Display tubes, other than TV Picture tubes and parts thereof.
24.	85.41	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 piazza-electric crystals.
25.	85.42	Electronics Integrated Circuits and Micro-assemblies.
26.	85.43	Signal generators and parts thereof.
27.	85.44	Optical fibre cable.
28.	90.01	Optical fibre and optical fibre bundles and cables.
29.	90.13	Liquid Crystal Devices, Flat panel display device and parts thereof.
30.	90.30	Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Network & Logic analyzer and signal analyzer.

ANNEXURE - II

INDUSTRIAL INPUTS

Sl. No.	Commodity
1.	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated nitrosated
2.	Acrylic polymers in primary forms
3.	Activated carbon, activated natural mineral products, animal black, including spend animal black
4.	Aldehydes whether or not with other oxygen function, cyclic polymers of aldehydes, par formaldehyde
5.	Alkali or alkaline earth metals, rare earth metals, scandium and yttrium, whether or not intermixed or inter alloyd, mercury
6.	Aluminium hydroxide
7.	Aluminium ores and concentrates
8.	Amine-function compounds
9.	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms
10.	Ammonia, anhydrous or acueous solution
11.	Animal (including fish) fats, oils, crude, refined or purified
12.	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas
13.	Articles for packing of goods of plastics, namely boxes, cases, crates, containers, carboy, bottles, jerry cans & stoppers, lids, caps
14.	Artificial graphite, colloidal or semi-colloidal graphite, preparations based on graphite or other carbon in the form of pastes
15.	BAKERY: Mustard Oil, Ghee, Butter, Yeast. FABRICATION: C.R. Sheet, Angle Iron, Channel Iron, Flat Iron, T-Iron, Z-Iron, Square Iron, Profile sheet, MS rod, Steel coil, Aluminium sheet & Channel, Welding rod, Red oxide. FURNITURE etc.: Plywood, Teak ply, Ply board, Sun gloss, Solvent, Self Adhesive, Vinyl adhesive, Coconut coir, Foam, Sofa spring, Rubber cushion. HANDLOOM: Acrylic yarns, Granite and Marble slabs, Fibre glass.
16.	Benzoyl
17.	Bitumen
18.	Borates, peroxoborates (perborates)
19.	Butadiene
20.	Calcium carbides
21.	Carbon (carbon blacks & other forms of carbon not elsewhere specified or included)
22.	Carbonates, peroxocarbonates (per carbonates), commercial ammonium carbonates containing ammonium carbonate
23.	Carboxamide-function compounds including saccharin and its salts and imines function compounds
24.	Carboxamide-function compounds, amide-function compounds of carbonic acid
25.	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacid, their halogenated
26.	Carboys, bottles, jars, phials of glass, of a kind used for the packing goods, stoppers, lids and other closures, of glass
27.	Cartons, Boxes (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags, packing container
28.	Casein, Caseinates and other case in derivatives, casein glues
29.	Cellulose and its chemical derivatives & cellulose ethers, not elsewhere specified in primary forms
30.	Chemical elements doped for use in electronics in the form of discs wafers or similar forms, chemical compounds doped for use

31. Chlorates and perchlorates, Bromates and Perbromates, iodates and periodates
32. Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides iodides and iodide oxides
33. Chromium ores and concentrates
34. Chromium oxides and hydroxides
35. Cobalt ores and concentrates
36. Cobalt oxides and hydroxides commercial cobalt oxides
37. Colour lakes preparation based on colour lakes as specified in Note 3 of Chapter 32
38. Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black) as specified in Note 2
39. Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than unvulcanised rubber No 40.06
40. Compounds, inorganic or organic of rare earth metals, of yttrium or of scandium or of mixtures of these metals
41. Copper ores and concentrates
42. Copper sulphate
43. Creosol oils
44. Cyanides, cyanide oxides and complex cyanides
45. Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrated derivatives
46. Cyclic Hydrocarbons
47. Denatured ethyl alcohol of any strength
48. Diazo-, Azo- or azoxy-compounds
49. Di-Ethylene Glycol, Mono-Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol
50. Diphosphorous pentoxide, phosphoric acid and polyphosphoric acids
51. Dithionites and sulfoxylates
52. Enzymes, Prepared enzymes not elsewhere specified or included
53. Esters of other inorganic acids (excluding ester of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated
54. Ethers, ether-alcohols peroxides, ether-peroxides, ketone peroxides (whether or not chemically defined) & their halogenated
55. Ethylene Diamine Tetra Acetic Acid, Nitrilotriacetic acid and their derivatives
56. Ethylene Oxide
57. Ethylene, Propylene
58. Epoxides, epoxyalcohols, epoxyphenols & epoxyethers, with a three-membered ring and their halogenated sulphonated
59. Finishing agents, dye carriers to accelerate the dyeing or fixing of dyes and other products & preparations, textile, papers
60. Flexible plain films
61. Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts
62. Fluorine, chlorine, bromine and iodine
63. Fulminates, cyanates and thiocyanates
64. Glass frit and other glass in the form of powder, granules or flakes
65. Glycerol, crude, glycerol waters and glycerol lyes
66. Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
67. Granulated slag (slag sand) from mfg. of iron or steel
68. Halides and halide oxides of non-metals
69. Halogenated derivatives of Hydrocarbons
70. Halogenated, sulphonated nitrated or nitrated derivatives of phenols or phenol alcohols
71. Halogenated, sulphonated, nitrated or nitrated derivatives of products of heading No. 29.12

72. HDPE
73. Heterocyclic compounds with nitrogen heteroatom(s) only
74. Heterocyclic compounds with oxygen heteroatom(s) only
75. Hydrazine & hydroxylamine and their inorganic salts other inorganic bases, other metal oxides, hydroxides and peroxides
76. Hydrogen chloride (hydrochloric acid), chlorosulphuric acid
77. Hydrogen, rare gases & other non-metals
78. Hydroxide and peroxide of magnesium, oxides, hydroxides and peroxides of strontium or barium
79. Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols
80. Ion-exchangers based on polymers, of heading Nos 39.01 or 49.13 in primary forms
81. Iron oxides and hydroxides
82. Isotopes other than those of heading No. 28.44 and compounds, inorganic or organic of such isotopes
83. Lead ores and concentrates
84. Liquid glucose (non-medicinal)
85. LLDPE/LDPE
86. Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20%
87. Manganese oxides
88. Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp & pulps of other fibrous cellulosic materials
89. Methanol
90. Mixed alkyl benzenes & mixed alkyl naphthalene, other those of heading No. 27.07 or 29.02
91. Molybdenum ores and concentrates
92. Naphthalene
93. Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemicals)
94. Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips
95. Nickel ores and concentrates
96. Niobium, tantalum, vanadium or zirconium ores and concentrates
97. Nitric acid, sulphonitric acids
98. Nitrile-function compounds
99. Nitrites, nitrates
100. Normal Paraffin
101. Nucleic acids and their salts, other heterocyclic compounds
102. Organic derivatives of hydrazine or of hydroxylamine
103. Organo-sulphur compounds
104. Other ores and concentrates
105. Oxides of boron, boric acids
106. Oxygen - function amino-compounds
107. Paper printed labels, paperboard printed labels
108. Paper self-adhesive tape and printed wrappers used for packing
109. Partially oriented yarn, polyester texturized yarn and waste thereof
110. Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products in Note 3
111. Phenols
112. Phosphides, whether or not chemically defined excluding ferro-phosphorus
113. Phosphinates (hypophosphites), phosphonates (phosphites) and polyphosphates
114. Phosphoric ester and their salts, including lacto phosphates, their halogenated, sulphonated, nitrated or nitro sated derivatives

115. Polyacetals, other polyethers and epoxide resin, in primary forms, polycarbonates, alkyd resins, polyalkylesters & polyesters
116. Polyamides in primary forms
117. Polycarboxylic acids, their anhydrides, halides, peroxides and peroxy acids, their halogenated, sulphonated, nitrated derivatives
118. Polyester Staple Fibre waste
119. Polyester Staple Fibre & Polyester Staple Fibre Fill
120. Polyethylene Terephthalate chips
121. Polymers of propylene in primary forms
122. Potassium dichromate
123. Precious metal ores and concentrates
124. Prepared driers
125. Prepared rubber accelerators, compound plasticizers for rubber or plastics, not elsewhere specified or included anti-oxidising
126. Printing ink whether concentrated or solid
127. PVC
128. Quaternary ammonium salts and hydroxides, lecithin and other phosphoaminolipids
129. Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) & compounds
130. Reaction initiators, reaction accelerators and catalytic preparations not elsewhere specified or included
131. Reclaimed rubber, in primary forms or in plates, sheets or strips
132. Reducers and blanket wash/roller wash used in the printing industry
133. Residual lyes from mfg. Of wood pulp whether or not concentrated, desugared or chemically treated, including lignin sulphonate
134. Retarders used in the printing industry
135. Rosin and resin acids and derivatives, thereof, rosin spirit and rosin oils, run gums
136. Sacks and bags, of a kind used for packing of goods of jute, or of other textile bast fibres of heading No.53. 03
137. Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated
138. Self-adhesive plates, sheets, film, strip of plastics whether or not in rolls
139. Silicones in primary forms
140. Sodium dichromate
141. Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash) peroxides of sodium or potassium
142. Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, seals
143. Sulphides of non-metals, commercial phosphorus trisulphide
144. Sulphides, Polysulphides
145. Sulphites, thiosulphates
146. Sulphonamides
147. Sulphonated, nitrated or nitro sated derivatives of hydrocarbons whether or not halogenated
148. Sulphur, sublimed or precipitated, colloidal sulphur
149. Sulphuric acid and anhydrides thereof Oleum
150. Synthetic organic colouring matter whether or not chemically denined, preparations based on synthetic organic colouring. Note 2
151. Synthetic organic tanning substances, inorganic tanning substances, tanning preparations, whether or not containing natural

152. Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strips, mixtures of any products
153. Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives
154. Tin ores and concentrates
155. Titanium ores and concentrates
156. Titanium oxides
157. Toluene
158. Tungsten ores and concentrates
159. Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids
160. Uranium or thorium ores and concentrates
161. Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
162. Vegetable waxes(other than triglycerides), bees wax, other insect waxes and spermaceti, whether or not refined or coloured
163. Wood tar, wood tar oils wood creosote, wood naphtha, vegetable pitch, brewer pitch and similar preparation based on resin acid
164. Xylose
165. Zinc ores and concentrates

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