

SCHEDULE-I
LIST OF EXEMPTED GOODS
[SEE SECTION 8 (1) (a)]

SL. No.	DESCRIPTION OF GOODS	CONDITIONS AND EXCEPTIONS	
1	Agricultural implement manually operated or animal driven		
2	Aids and implements used by handicapped persons		
3	Aquatic feed, poultry feed and cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat brand.		
4	Betel leaves		
5	Books, periodicals and journals including maps, charts and globe.		
6	Charakha and Amber Charakha handlooms and handlooms fabrics and Gandhi Topi.		
7	Charcoal		
8	Coarse grains		
9	Condoms and contraceptive		
10	Cotton and silk, yarn in hank		
11	Curd, lassi, butter, milk and separated milk.		
12	Earthen pot		
13	Electrical energy		
14	Firewood except casurina and eucalyptus timber.		
15	Fishnets, fishnet fabrics and fish seeds, prawn/shrimps seeds.		
16	Fresh milk and pasteurized milk.		
17	Fresh plants, saplings and fresh flowers.		
18	Fresh vegetables other than onion and fruits.		
19	Garlic and ginger		
20	All bangles (except those made of precious metals).		
21	Human blood and blood plasma		
22	Indigenous handmade musical instruments.		
23	Kumkum, bindi, alta and sindur		
24	Meat, fish including dry fish commonly known as Ktung / Na.kam, prawn and other aquatic products when not cured or frozen, eggs and livestock and animal hair. . [vide Notification NO.ERTS (T)34/2010/51 dt. 19 th August, 2010.)]		
25	National flag		
26	Organic manure including dung (Gobar)		
27	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		
28	Raw wool		
29	Semen including frozen semen		
30	Silk worm laying, cocoon and raw silk		
31	Slate and Slate pencils.		
32	Tender green coconut		
33	Toddy, Neera and Arak.		
34	Unbranded bread		
35	Unprocessed and unbranded salt.		
36	Water other than		

	(i) erated, mineral, distilled, medicinal, ionic, battery, demineralised water and (ii) water sold in sealed container		
37	Sugar.		
38	Textile fabric		
39	The words “unmanufactured tobacco” omitted by Government Notification No. ERTS(T)5/2010/203 dated 18 th March, 2015.		
40	Handmade safety matches.		
41	Rakhi.		
42	Sacred thread, commonly known as yagyopavit		
43	Idols made of clay.		
44	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice commonly known as Khoi, Parched paddy or rice coated with sugar or gur commonly known as Murki.		
45	Husk including groundnut husk.		
46	Leaf plates and cups-pressed or stitched.		
47	Beehive.		
48	Unprocessed green leaves of tea.		
49	Kirpan		
50	Paddy, rice, wheat and pulses.		
51	Flour, atta, maida, suji and besan.		
52	Brand of Cereals.		
53	Pappad.		
54	Items covered by PDS except kerosene.		
55	De-oiled cake.		
56	Khadi garments/goods and made ups.		
57	Branded bread.		
58	Branded salt.		
59	All seeds other than oil seeds		
60	Goods taken under Custom Bond for re-export after manufacturing or otherwise.		
61	Petrol, diesel, Aviation Turbine Fuel.		
62			
63	Indigenous handmade soap. [vide Notification NO.ERTS (T40/2002/399 dt. 17 th Dec. 2007.)(Omitted but added at Sl. 144 of Schedule II vide Notification No. ERTS (T) 40/2002/441 dt. 7 th Dec. 2010)		
64	Liquefied petroleum gas(domestic)[vide notification no. ERTS(T) 39/2008/150 dated 1st August 2011.]		
65	Kerosene sold through PDS (vide notification no. ERTS(T) 39/2008/150 dated 1st August 2011.)		