

**List of Supply of Goods Fully Exempted from Payment of IGST under IGST Act, 2017.****Introduction:**

By exercising its power under Section 6 of the IGST Act, 2017, the Central Government has fully exempted inter-state supply of certain goods from the payment of Integrated GST under Section 5 of the IGST Act, 2017. This has been done by issuing a notification No. 2/2017-Integrated Tax (Rate), dated 28.06.2017 (effective from 1.7.2017) under Section 6 of the CGST Act, 2017.

2. The notification No. 2/2017-Integrated Tax (Rate), dated 28.06.2017 has been amended several times in the past one and half years. In this document, efforts have been made to provide the updated notification No. 2/2017-Integrated Tax (Rate), dated 28.06.2018 as on date. All the amendments made in this notification have been incorporated in the text of notification given in this document and have been properly referenced for the convenience of readers.

3. The Notification No. 2/2017-Integrated Tax (R), dated 28.06.2017, as amended vide notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017; No. 36/2017-Integrated Tax (Rate), dated 13.10.2017; No. 43/2017-Integrated Tax (Rate), dated 14.11.2017; No. 8/2018-Integrated Tax (Rate), dated 25.01.2018; No. 20/2018-Integrated Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); and No. 26/2018-Integrated Tax (Rate), dated 31.12.2018 (effective from 1.1.2019).

**Text of Notification No. 2/2017- Integrated Tax (Rate), dated 28.06.2017 as amended.**

4. The amended text of notification No. 2/2017- Integrated Tax (Rate), dated 28.06.2017 is given below:-

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby exempts inter-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-

heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the integrated tax leviable thereon under section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017).

### Schedule

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
<sup>1</sup> [8]	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [ other than those where any actionable claim or enforceable right in respect of such brand name has been forgone voluntarily], subject to the conditions as in the ANNEXURE I].

<sup>1</sup> Substituted *vide* notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017. Prior to substitution, the entries at Sr. Nos. 8 and 9 provided as under:-

8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]

<sup>2</sup> [10]	[omitted]	[omitted]
11	[omitted]	[omitted]
12	[omitted]	[omitted]
13	[omitted]	[omitted]
14	[omitted]	[omitted]
15	[omitted]	[omitted]
16	[omitted]	[omitted]
17	[omitted]	[omitted]]
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
<sup>3</sup> [21]	0304,0306, 0307,0308	All goods, fresh or chilled
22	0303, 0304, 0305, 0306, 0307, 0308	All goods [ other than fresh or chilled] other than those put in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [ other than those where any actionable claim or enforceable right in respect of such brand name has been forgone voluntarily], subject to the conditions as in the ANNEXURE I].

<sup>2</sup> Omitted *vide* notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017. Prior to omission, the entries at Sr. Nos. 10 to 17 read as under:-

[10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers ]

<sup>3</sup>Substituted for entries at Sr. Nos.21 and 22 *vide* notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017. Prior to substitution, the entries at Sr. Nos. 21 and 22 read as under:-

21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.

<sup>4</sup> [23	Omitted	Omitted
24	omitted	Omitted ]
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, <sup>5</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, <sup>6</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
<sup>7</sup> [30A	0504	All goods, fresh or chilled
30B	0504	All goods [other than fresh or chilled] other than those put in unit container and , - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [ other than those where any actionable claim or enforceable right in respect of such brand name has been forgone voluntarily], subject to the conditions as in the ANNEXURE I].
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.

<sup>4</sup> Omitted *vide* notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017. Prior to omission, the entries at Sr. Nos. 23 and 24 provided as under:-

23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.

<sup>5</sup> Substituted for the words "other than put up in unit containers and bearing a registered brand name" *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017.

<sup>6</sup> Substituted for the words "other than put up in unit container and bearing a registered brand name" *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017.

<sup>7</sup> Inserted *vide* notification No. 43/2017-Integrated Tax (Rate), dated 22.09.2017 (effective from 15.11.2017).

37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
<sup>8</sup> [43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
[43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.]
<sup>9</sup> [43A	0710	<del>Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]</del> Substituted vide notification No. 25/2018-Central Tax (Rate), dated 31.12.2018 ( effective from 01.01.2019)
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split <sup>10</sup> [other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, <sup>11</sup> [fresh or chilled, dried]; sago pith.
<sup>12</sup> [46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or

<sup>8</sup> Substituted for entry at Sr. No. 43A vide notification No. 26/2018-Integrated Tax (Rate), dated 31.12.2018 (effective from 01.01.2019). Prior to substitution, the entry at Sr. No. 43A provided as under:-

43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
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<sup>9</sup> Inserted vide notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017 (effective from 15.11.2017).

<sup>10</sup> Substituted vide notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for the words "other than put up in unit container and bearing a registered brand name". These words were initially added in the entry vide corrigendum dated 12.07.2017.

<sup>11</sup> Substituted for the words "fresh or chilled" vide notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017 (effective from 15.11.2017).

<sup>12</sup> Inserted vide notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017 (effective from 15.11.2017).

		(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I
46B	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	<sup>13</sup> [7, 9 or 10]	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin <sup>14</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a

<sup>13</sup> Corrected *vide* corrigendum dated 27.07.2017 in place of figure “7”.

<sup>14</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for words “other than put up in unit container and bearing a registered brand name”.

		court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
66.	1002	Rye <sup>15</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
67.	1003	Barley <sup>16</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
68.	1004	Oats <sup>17</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
69.	1005	Maize (corn) <sup>18</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
70.	1006	Rice <sup>19</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
71.	1007	Grain sorghum <sup>20</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] <sup>21</sup> [other than those put up in unit container and,-

<sup>15</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for words “other than put up in unit containers and bearing a registered brand name”.

<sup>16</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for words “other than put up in unit containers and bearing a registered brand name”.

<sup>17</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for words “other than put up in unit containers and bearing a registered brand name”.

<sup>18</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for words “other than put up in unit containers and bearing a registered brand name”.

<sup>19</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for words “other than put up in unit containers and bearing a registered brand name”.

<sup>20</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for words “other than put up in unit containers and bearing a registered brand name”.



		(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
73.	1101	Wheat or meslin flour <sup>22</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] <sup>23</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
75.	1103	Cereal groats, meal and pellets <sup>24</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
76.	1104	Cereal grains hulled
77.	1105	<sup>25</sup> [Flour, powder, flakes, granules or pellets of potatoes] <sup>26</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. <sup>27</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or

<sup>21</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for the words “other than put up in unit containers and bearing a registered brand name”.

<sup>22</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for the words “other than put up in unit container and bearing a registered brand name”.

<sup>23</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for the words “other than put up in unit container and bearing a registered brand name”.

<sup>24</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for the words “other than put up in unit container and bearing a registered brand name”.

<sup>25</sup> Substituted *vide* notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017 (effective from 15.11.2017) for the words “Flour of potatoes”.

<sup>26</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for the words “other than put up in unit container and bearing a registered brand name”.

<sup>27</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for the words “other than put up in unit container and bearing a registered brand name”.



		enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
<sup>28</sup> [78A]	1106 10 10	Guar meal]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
<sup>29</sup> [87A]	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets. ]
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
<sup>30</sup> [92A]	1401	Sal leaves, siali leaves, sisal leaves, sabai grass]
93.	1404 90 40	Betel leaves
<sup>31</sup> [93A]	1404 90 60	Coconut shell, unworked]
<sup>32</sup> [93B]	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks]
94.	1701 or 1702	<sup>33</sup> [Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar]
95.	1904	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
96.	1905	Pappad, by whatever name it is known, except when served for consumption
97.	1905	Bread (branded or otherwise), except when served for consumption and pizza bread

<sup>28</sup> Inserted *vide* notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017 (effective from 15.11.2017).

<sup>29</sup> Inserted *vide* notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017 (effective from 15.11.2017).

<sup>30</sup> Inserted *vide* notification No. 20/2018-Integrated Tax (Rate), dated 26.07.2018 (effective from 27.07.2018).

<sup>31</sup> Inserted *vide* notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017 (effective from 15.11.2017).

<sup>32</sup> Inserted *vide* notification No. 20/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018).

<sup>33</sup> Substituted for the words "Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery" *vide* notification No. 43/2017-Integral Tax (Rate), dated 14.11.2017 (effective from 15.11.2017).

98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera
101.	2202 90 90	Tender coconut water <sup>34</sup> [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
102.	<sup>35</sup> [2301, 2302, 2308, 2309]	<sup>36</sup> [Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [ other than rice –bran].
<sup>37</sup> [102A]	2306	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25 <sup>th</sup> January, 2018. ]
<sup>38</sup> [102A]	<del>2302</del>	<del>De-oiled rice bran</del> [substituted <i>vide</i> notification No. 19/2018-Central Tax (Rate), dated 26.07.2018 ( effective from 27.07.2018).
102B	2306	Cotton seed oil cake]
<sup>39</sup> [102A]	<del>2306</del>	<del>Cotton seed Oil Cake</del> [substituted <i>vide</i> notification No. 7/2018-Central Tax (Rate), dated 25.01.2018.
103.	2501	<sup>40</sup> [Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water"]
<sup>41</sup> [103A]	26	Uranium Ore Concentrates]
104.	2716 00 00	Electrical energy
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No. 5470 : 2002
106.	3002	Human Blood and its components
107.	3006	All types of contraceptives
108.	3101	All goods and organic manure <sup>42</sup> [other than those put up in unit container and,-

<sup>34</sup> Substituted *vide* notification No. 28/2017-Integral Tax (Rate), dated 22.09.2017 for the words "other than put up in unit container and bearing a registered brand name".

<sup>35</sup> Substituted *vide* notification No. 28/2017-Integral Tax (Rate), dated 22.09.2017 for the figures "2302, 2304, 2305, 2306, 2308, 2309".

<sup>36</sup> Substituted *vide* notification No. 8/2018-Integral Tax (Rate), dated 25.01.2018, for the words "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake".

<sup>37</sup> Substituted *vide* notification No. 20/2018-Integral Tax (Rate), dated 26.07.2018 (effective from 27.07.2018).

<sup>38</sup> Inserted in place of entry 102A *vide* notification No. 8/2018- Integrated Tax (Rate), dated 25.01.2018. Prior to insertion, the entry at Sr. No. 102A read as under:-

[102A]	2302	Cotton seed oil Cake
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<sup>39</sup> Inserted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017.

<sup>40</sup> Substituted for the words "Salt, all types" *vide* notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017 (effective from 15.11.2017)

<sup>41</sup> Inserted *vide* notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017 (effective from 15.11.2017).

<sup>42</sup> Substituted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for the words "other than put up in unit container and bearing a registered brand name".

		(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
110.	3825	Municipal waste, sewage sludge, clinical waste
111.	3926	Plastic bangles
112.	4014	Condoms and contraceptives
113.	4401	Firewood or fuel wood
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
<sup>43</sup> [114A]	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope]
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
<sup>44</sup> [117]	48 or 4907 or 71	Rupees note or coins when sold to Reserve Bank of India or the Government of India]
118.	4907	Cheques, lose or in book form
119.	4901	Printed books, including Braille books
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
121.	4903	Children's picture, drawing or colouring books
<sup>45</sup> [121A]	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated]
122.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
<sup>46</sup> [122A]	4907	Duty Credit Scrips]
123.	5001	Silkworm laying, cocoon
124.	5002	Raw silk
125.	5003	Silk waste
126.	5101	Wool, not carded or combed
127.	5102	Fine or coarse animal hair, not carded or combed
128.	5103	Waste of wool or of fine or coarse animal hair
129.	52	Gandhi Topi
130.	52	Khadi yarn

<sup>43</sup> Inserted *vide* notification No. 20/2018-Integrated Tax (Rate), dated 26.07.2018 effective from 27.07.2018).

<sup>44</sup> Substituted *vide* notification No. 20/2018-Integrated Tax (Rate), dated 26.07.2018 (effective from 27.07.2018). Prior to substitution, the entry at Sr. No. 117 provided as under:-

117.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
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<sup>45</sup> Inserted *vide* notification No. 26/2018-Integrated Tax (Rate), dated 31.12.2018 (effective from 01.01.2019).

<sup>46</sup> Inserted *vide* notification No. 36/2017-Integrated Tax (Rate), dated 13.10.2017.

<sup>47</sup> [130A]	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission (KVIC) and KVIC certified institutions/outlets.]
131.	5303	Jute fibres, raw or processed but not spun
132.	5305	Coconut, coir fibre
<sup>48</sup> [132A]	53	Coir pith compost other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
133.	63	Indian National Flag
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked
135.	6912 00 40	Earthen pot and clay lamps
<sup>49</sup> [135A]	69	Idols made of clay]
136.	7118	Glass bangles (except those made from precious metals)
<sup>50</sup> [136A]	<sup>51</sup> [7117]	Bangles of lac/shellac]
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry <sup>52</sup> [ other than ghamella].
138.	8445	<sup>53</sup> [Charkha for hand spinning of yarns, including amber charkha].
139.	8446	Handloom [weaving machinery]
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
141.	8803	Parts of goods of heading 8801
142.	9021	Hearing aids
143.	92	<sup>54</sup> [Indigenous handmade musical instruments as listed in Annexure II ]
144.	9603	<sup>55</sup> [Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles].
145.	9609	Slate pencils and chalk sticks
146.	9610 00 00	Slates
<sup>56</sup> [146A]	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons]
147.	9803	Passenger baggage

<sup>47</sup> Inserted vide notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017.

<sup>48</sup> Inserted vide notification No. 20/2018-Integrated Tax (Rate), dated 26.07.2018 (effective from 27.07.2018).

<sup>49</sup> Inserted vide notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017.

<sup>50</sup> Inserted vide notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017 (effective from 15.11.2017).

<sup>51</sup> Substituted vide notification No. 8/2018-Integrated Tax (Rate), dated 25.01.2018 for the figures "7113".

<sup>52</sup> Added vide notification No. 8/2018- Integrated Tax (Rate), dated 25.01.2018.

<sup>53</sup>Substituted vide notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for the words "Amber charkha"

<sup>54</sup>Substituted vide notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017 for the words "Indigenous handmade musical instruments".

<sup>55</sup>Substituted for the words "Muddhas made of sarkanda and phoolbaharijhadoo" vide notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017.

<sup>56</sup> Inserted vide notification No. 20/2018-Integrated Tax (Rate), dated 26.07.2018 (effective from 27.07.2018)

148.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) <sup>57</sup> [ Vibhuti] (vi) Unbranded honey <sup>58</sup> [omitted] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandantika
149.	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.
<sup>59</sup> [150]	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants.]
<sup>60</sup> [151]	Any chapter	"Parts for manufacture of hearing aids"]
<sup>61</sup> [152]	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71).
<sup>62</sup> [153]	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union Territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause]

### Schedule

**Explanation.-** For the purposes of this Schedule,-

- (i) The phrase "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a predetermined quantity or number, which is indicated on such package.
- <sup>63</sup>[(ii)(a) The phrase "brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in

<sup>57</sup> Substituted for the words "Vibhuti sold by religious institutions" vide notification No. 8/2018- Integrated Tax (Rate), dated 25.01.2018.

<sup>58</sup> Omitted the words "proposed GST NIL" vide corrigendum dated 22.07.2017.

<sup>59</sup> Inserted vide notification No. 36/2017-Integrated Tax (Rate), dated 13.10.2017.

<sup>60</sup> Inserted vide notification No. 8/2018-Integrated Tax (Rate), dated 25.01.2018.

<sup>61</sup> Inserted vide notification No. 20/2018-Integrated Tax (Rate), dated 26.07.2018 (effective from 27.07.2018).

<sup>62</sup> Inserted vide notification No. 26/2018-Integrated Tax (Rate), dated 31.12.2018 (effective from 01.01.2019).

<sup>63</sup> Substituted vide notification No. 28/2017-Integrated Tax (Rate), dated 22.09. 2017 for clause (ii) which provided as under :-"(ii) The phrase "registered brand name" means brand name or trade name, that is to say, a name or a mark,

relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

<sup>64</sup>[(b) The phrase “registered brand name” means, -

(A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country.]

(iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

<sup>65</sup>[(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority.]

2. This notification shall come into force with effect from the 1st day of July, 2017.

#### <sup>66</sup>[ANNEXURE- I

For foregoing an actionable claim or enforceable right on a brand name, -

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the jurisdictional commissioner of Central tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

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such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.”

<sup>64</sup> Substituted *vide* notification No. 43/2017-Integrated Tax (Rate), dated 14.11.2017. Prior to substitution, it provided as under:-

“(b) The phrase “registered brand name” means,-

(A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.”

<sup>65</sup> Inserted *vide* notification No. 36/2017-Integrated Tax (Rate), dated 13.10.2017.

<sup>66</sup> Inserted *vide* notification No. 28/2017-Integrated Tax (Rate), dated 22.09.2017.



- (b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

<sup>67</sup>[Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.]

## ANNEXURE II

List of indigenous handmade musical instruments	
1.	Bulbul Tarang
2.	Dotar, Dotora, or Dotara
3.	Ektara
4.	GetchuVadyam or Jhallari
5.	Gopichand or Gopiyantara or Khamak
6.	Gottuvadhyam or Chitravina
7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar
12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	MagadiVeena
18.	Hansaveena
19.	Mohan Veena
20.	NakulaVeena
21.	Nanduni
22.	RudraVeena

<sup>67</sup> Inserted *vide* notification No. 36/2017-Integrated Tax (Rate), dated 13.10.2017.

23.	SaraswatiVeena
24.	VichitraVeena
25.	Yazh
26.	RanjanVeena
27.	TriveniVeena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	MayuriVina or Taus `
34.	Onavillu
35.	Behala(violin type)
36.	Pena or Bana
37.	Pulluvanveena - one stringed violin
38.	Ravanahatha
39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda
42.	Tar shehnai
43.	Gethu or Jhallari
44.	Gubguba or Jamuku - Percussion string instrument
45.	Pulluvankutam
46.	Santoor - Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium: Double reed
50.	Kuzhal
51.	Nadaswaram
52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza - double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak
59.	Titti

60.	Srutiupanga
61.	Gogona
62.	Morsing
63.	Shruti box
64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal
67.	Ramsinga
68.	Kahal
69.	Nagphani
70.	Turi
71.	Dhad
72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki
77.	Duggi
78.	Ghatsinghari or gadasingari
79.	Ghumot
80.	Gummeta
81.	Kanjira
82.	Khol
83.	Kinpar and Dhobar (tribal drums)
84.	Maddale
85.	Maram
86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavajjori - Sikh instrument similar to tabla
90.	Panchamukhavadyam
91.	Pung
92.	Shuddhamadalam or Maddalam
93.	Tabala / tabl / chameli - goblet drum
94.	Tabla
95.	Tablatarang - set of tablas
96.	Tamte
97.	ThanthiPanai

98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or dufDimdi or dimri - small frame drum without jingles
101.	Kanjira - small frame drum with one jingle
102.	Kansi - small without jingles
103.	Patayanithappu - medium frame drum played with hands
104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udukai
112.	Chande
113.	Nagara - pair of kettledrums
114.	Pambai - unit of two cylindrical drums
115.	Paraithappu, halgi - frame drum played with two sticks
116.	Sambal
117.	Stick daff or stick duff - daff in a stand played with sticks
118.	Tamak'
119.	Tasha - type of kettledrum
120.	Urume
121.	JaltarangChimpta - fire tong with brass jingles
122.	Chengila - metal disc
123.	Elathalam
124.	Geger - brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungroo
127.	Khartal or Chiplya
128.	Manjeera or jhanj or taal
129.	Nut - clay pot
130.	Sankarjang - lithophone
131.	Thali - metal plate
132.	Thattukazhimannai
133.	Kanchtarang, a type of glass harp
134.	Kashthatarang, a type of xylophone.]

**Note:**

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