

**GOVERNMENT OF ANDHRA PRADESH
NOTIFICATIONS BY GOVERNMENT
Revenue Department - (C.T.II)**

G.O.Ms.No.490

Date: 15th April 2005

**ANDHRA PRADESH VALUE ADDED TAX ACT, 2005-SCOPE OF APPLICABILITY OF
CERTAIN ITEMS INCLUDED UNDER SCHEDULE-I AND SCHEDULE-IV OF THE ACT**

NOTIFICATION

In exercise of the powers conferred by sub-section(2) of Section 76 of the Andhra Pradesh Value Added Tax Act,2005, the Governor of Andhra Pradesh hereby orders that the HSN in respect of 2 items in Schedule-I and 22 items in Schedule - IV shall be as furnished in the Annexure-IA and IIA appended to this notification, and that the HSN Codes already notified in G.O.Ms.No.398, Revenue (CT.II) Department, dated 31-03-2005 in respect of (2) items in Schedule-I and in respect of (9) items in Schedule-IV shall be substituted as furnished in Annexure-IB and IIB appended to this notification and further orders that the HSN Codes shall be read the understood as mentioned in the note below.

NOTE

- 1) Whenever a 4-digit code is allotted in an entry, it is to be understood that all the 6-digit and 8 - digit codes starting with those 4 digits are included in that entry.
- 2) Whenever a 6-digit code is allotted, all the 8-digit codes starting with those 6-digit are included in that entry.
- 3) Whenever an 8-digit codes is allotted, the entry is restricted t that particular code.

ANNEXURE - II

A) PHASE - II HSN CODES FOR ENTRIES IN SCHEDULE - IV

Sl.No	Entry No. in Schedule	Description of Goods	HSN Code
1	1	Agricultural implements not operated manually or not driven by animal	
		1) Agricultural, horticultural or forestry machinder for soil preparation or cultivation; lawn or sports0ground roller	8432
		2) Harvesting or threshing machinder, including straw or fodder balers;grass or hay mowers, machines for cleaning, sorting or grading eggs, fruit or other agricultural	8433 (except 8433.51 & 8433.52)

		produce, other than machinery of heading 8437	8436
		3) Other agricultural, horticultural, forestry, poultry0keeping or bee0keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	
		4) Root or tuber harvesting machinder	8433.53
2	3	All kinds of bricks including fly ash bricks, refractory bricks	
		1) Bricks (of siliceous fossil meals)	6901.00.10
		2) Blocks (of siliceous fossil meals)	6901.00.20
		3) Magnesite carbon bricks, shapes and graphetised alumina	6903.10.10
		4) Building Bricks(Ceramic)	6904.10.00
		5) Cement building blocks and bricks	6810.11.00
		6) Refractory bricks, blocks, tiles and similar, refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	6902.00
		7) Bricks and tiles of fly ash	6815.99.10
3	5	Earthen tiles other than ceramic and glazed tiles	6905.10.00
4	7	Aluminium utensils and enameled utensils	
		1) Pressure cookers of aluminium	7615.19.10
		2) Non-stick utensils of Aluminium	7615.19.20
		3) Other table and kitchen ware of Aluminium	7615.19.40
		4) Enamelled utensils	
		a) of cast iron	7323.92
		b) of iron(other than cast iron) or steel	7323.94
5	12	Transmission rubber belts	
		1) PVC belt conveyor	3926.10
		2) Conveyor or transmission belts or belting of vulcanised rubber	4010
		3) Leather belting for machinery	4204.40
		4) Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	5910
6	17	Centrifugal, monobloc and submersible pumps	
		(1) Centrifugal pumps	
		(a) Primarily designed to handle water	8413.70.10
		(b) Single and multi stage chemical and	8413.70.91

		process pumps	
		(c) Horizontal split casing pumps	8413.70.92
		(d) Horizontal self priming pumps	8413.70.93
		(e) Vertical turbine driven pumps	8413.70.94
		(f) Boiler feed pumps	8413.70.95
		(g) Slurry pumps	8413.70.96
		(h) Dredger pumps	8413.70.97
		(2) Gas pumps	8413.81.10
		(3) Hydraulic ram	8413.81.20
		(4) Axial flow and mixed flow vertical pump designed primarily for handling water	8413.81.30
		(5) Parts of pumps	8413.91
		(6) Vacuum pumps	
		(a) Vacuum pumps	8414.10.00
		(b) Parts of vacuum pumps	8414.90.90
7	19	Chemical fertilizers and Bone Meal including mixture of Nutrient elements such as Iron, Zinc, Copper and biological derivatives such as Enzymes, Co-enzymes and Acetic acid	
		1) Mineral or chemical fertilisers, nitrogenous	3102
		2) Mineral or chemical fertilisers, phosphatic	3103
		3) Mineral or chemical fertilisers, potassic	3104
		4) Mineral or chemical fertilisers containing two or three of the fertilising elements Nitrogen, phosphorus and potassium, other fertilisers or goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kgs.	3105
		5) Gibberellic acid	3808.30.30
		6) Plant growth regulators	3808.30.40
		7) Enzymes	3507(Except 3507.90.10)
8	27	Ferrous and non-ferrous metals and alloys and extrusions thereof	
		1) Ferro-alloys	7202
		2) Ferrous obtained by direct reduction from iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94%, in lumps, pellets or similar forms	7203
		3) Semi-finished products of iron or non-alloy steel	7207
		4) Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	7218

		5) Flat-rolled products of stainless steel, of a width of 600 mm or more	7219
		6) Flat-rolled products of stainless steel, of a width of less than 600 mm	7220
		7) Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	7221
		8) Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	7222
		9) Wire of stainless steel	7223
		10) Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	7224
		11) Flat-rolled products of other alloy steel, of a width of 600 mm or more	7225
		12) Flat-rolled products of other alloy steel, of a width of less than 600 mm	7226
		13) Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	7227
		14) Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	7228
		15) Wire of other alloy steel	7229
		16) Copper matters; cement copper (precipitated copper)	7401
		17) Unrefined copper; copper anodes for electrolytic refining	7402
		18) Refined copper and copper alloys, unwrought	7403
		19) Copper waste and scrap	7404
		20) Master alloys of copper	7405
		21) Copper powders and flakes	7406
		22) Copper bars, rods and profiles	7407
		23) Copper wire	7408
		24) Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	7409
		25) Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm	7410
		26) Copper tubes and pipes	7411
		27) Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	7412
		28) Standard wire, cables, plated bands and the like, of copper, not electrically insulated	7413

		29) Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	7501
		30) Unwrought nickel	7502
		31) Nickel waste and scrap	7503
		32) Nickel powders and flakes	7504
		33) Nickel plates, sheets, strip and foil	7506
		34) Nickel tubes, pipes and tube or pipes fittings (for example, couplings, elbows, sleeves)	7507
		35) Unwrought aluminium	7601
		36) Aluminium waste and scrap	7602
		37) Aluminium powders and flakes	7603
		38) Aluminium bars, rods and profiles	7604
		39) Aluminium wire	7605
		40) Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	7606
		41) Unwrought lead	7801
		42) Lead waste and scrap	7802
		43) Lead bars, rods, profiles and wire	7803
		44) Lead plates, sheets, strip and foil; lead powders and flakes	7804
		45) Unwrought zinc	7901
		46) Zinc waste and scrap	7902
		47) Zinc dust, powders and flakes	7903
		48) Zinc bars, rods, profiles and wire	7904
		49) Zinc plates, sheets, strip and foil	7905
		50) Unwrought tin	8001
		51) Tin waste and scrap	8002
		52) Tinbars, rods, profiles and wire	8003
		53) Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	8004
		54) Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tine powders and flakes	8005
		55) Tungsten (wolfram) and articles thereof, including waste and scrap	8101
		56) Molybdenum and articles thereof, including waste and scrap	8102
		57) Tantalum and articles thereof, including waste and scrap	8103

		58) Magnesium and articles thereof, including waste and scrap	8104
		59) Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap	8105
		60) Bismuth and articles thereof, including waste and scrap	8106
		61) Cadmium and articles thereof, including waste and scrap	8107
		62) Titanium and articles thereof, including waste and scrap	8108
		63) Zirconium and articles thereof, including waste and scrap	8109
		64) Antimony and articles thereof, including waste and scrap	8110
		65) Manganese and articles thereof, including waste and scrap	8111
		66) Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap	8112
		67) Utensils of cast iron, not enamelled	7323.91.00
		68) Utensils of cast iron, enamelled	7323.92.00
		69) Other (Stainless steel)	7323.93.90
		70) Utensils of Iron & Steel (enamelled)	7323.94.20
		71) Utensils of galvanised iron	7323.99.10
		72) Other Utensils	7323.99.20
		73) Utensils of brass	7418.19.21
		74) Utensils of copper	7418.19.22
		75) Utensils of other copper alloys	7418.19.29
9	31	Hand Pumps, parts and fittings thereof	
		1) Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	8413.11
		2) Hand pumps (other)	8413.19.10
		3) Hand pumps, other than those of sub-heading 8413 or 8413.19	8413.19.10
		4) Hand or foot-operated air pumps	8414.20
		5) Parts of hand pump for handling water	8413.91.40
10	34	Hosiery goods of all kinds	
		1) Men's or boys' underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	6107
		2) Women's or girls' slips, petticoats, briefs,	6108

		panties, night dress, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted	
		3) Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted	6115
		4) Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles	6207
		5) Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	6212
11	38	Industrial cables, (High voltage cables, XL PE Cables, Jelly filled cables, optical fibre cables)	
		1) Winding wire of copper	8544.11
		2) Other	85.44.19
		3) Co-axial cable and other co-axial electric conductors	8544.20
		4) Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8544.30
		5) Other electric conductors, for a voltage not exceeding 80 V Fitted with connectors	8544.41
		6) Telephone cables	8544.49
		7) Other electric conductors, for a voltage exceeding 80 V but not exceeding 1000 V Fitted with connectors	8544.51
		8) Other	8544.59
		9) Other electric conductors, for a voltage exceeding 1000 V	8544.60
		10) Optical fibre cables	8544.70
12	45	Pipes of all varieties including G.I.Pipes, C.I.Pipes, ductile pipes and PVC Pipes	
		1) Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	3917
		2) Asbestos cement pipes	6811.30.10
		3) Other (50% graphite or other carbon)	6903.10.90
		4) Other (50% of alumina or alumina and silica)	6903.20.90
		5) Other Pipes	6903.90.90
		6) Ceramic pipes, conduits, guttering and pipe fittings	6906
		7) Tubes, Pipes and hollow profiles of cast iron	7303
		8) Tubes, pipes and hollow profiles, seamless,	7304

		of iron (other than cast iron) or steel	
		9) Other tubes and pipes (for example, welded, riveted or similarly closed) having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel	7305
		10) Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed) of iron or steel	7306
		11) Tube or pipe fittings (for example, couplings, elbows, sleeves) of iron or steel	7307
		12) Copper tubes and pipes	7411
		13) Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	7412
		14) Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	7507
		15) Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	7609
		16) Aluminium tubes and pipes	7608
		17) Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	7805
		18) Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	7906
		19) Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	8006
		20) Cement Pipes (RCC & PCC)	
13	46	Plastic footwear	
		(1) Water proof footwear with outer soles and uppers of plastics, the uppers of which are neither fixed to the sole not assembled by stitching , riveting, nailing, screwing, plugging or similar processes	
		a) Footwear incorporating a protective metal toe-cap of rubber	6401.10.10
		b) Footwear incorporating a protective metal toe-cap - Other	6401.10.90
		c) Foot wear covering the knee-Other	6401.91.90
		d) Footwear covering the ankle but not covering the knee	6401.92.90
		e) Other	6401.99.90
		(2) Other footwear with outer soles and uppers of plastics	
		(a) sports footwear	6402.12.90
		(b) other than sports footwear	6402.19.90
		(3) Footwear with upper straps or thongs assembled to the sole by means of plugs (Hawai chappal)	6402.20

14	53	Renewable energy devices and spare parts	
		1) Flat Plate solar Collectors.	
		2) Concentrating and pipe type solar collectors.	
		3) Solar Cookers of Various sizes.	
		4) Solar Water heaters and systems.	
		5) Air/Gas/Fluid heating system.	
		6) Solar Stills and desalination system.	
		7) Solar pumps based on solar thermal and solar photovoltaic conversion.	
		8) Solar power generating systems.	7615.19.30
		9) Solar crop driers and systems	
		10) Solar ponds and systems	
		11) Solar Photovoltaic modules and panels for water pumping, lighting and other applications.	9405.50.40
		12) Solar Refrigeration Cold Storages and Air Conditioning Systems.	
		13) Biogas, Plants, Stoves, appliances and Engines.	
		14) Wind Mills and any specially designed equipments which run on wind mills/wind powers	8412.80.30
		15) Any special devices including electric generators and pumps running on win energy.	8502.31.00
		16) Agricultural and Municipal Waste conversion devicing producing energy.	
		17) Equipment for utilising ocean waves and thermal energy.	
		18) Biomass devices	
		19) Improved wood burning stoves(Chulhas).	
		20) Briquetted and other types of fuel manufactured from agricultural Waste.	
		21) (a) Turbines, (b) Generators and (c) Control panel used in Mini/Micro Hydel systems to generate electricity	8406
		22) Gasifiers-Mechanical and Electrical.	
		23) Sterling engines operated with agricultural residue/waste.	
		24) Black continuously plated solar selective coating sheets, fins and tubes.	
		25) Electrically operated vehicles including battery powered vehicles or fuel cell powered vehicles.	
		26) Biologs fired with bagasses, agricultural waste or multifuel for use in cogeneration	

		plants.	
		27) Turbo alternators, back pressure or condensing extraction type, for use in cogeneration plants.	
		28) Solar Photovoltaic cells modules and systems/devices	8541.40.11
15	60	Sports goods excluding apparels and footwear	
		(1) Articles of funfare , table or parlour games including pin tables, billiards, special tables for casino games and automatic bowling alley equipment.	9504
		(2) Articles and equipment for general physical exercise , gymnastics, athletics, other sports (including table tennis) or outer games, not specified or included elsewhere in this chapter; swimming pools and paddling pools	9506
		(3) Fishing rods, fish- hooks and other line fishing tackle; fish landing nets, butterfly nets, and similar nets; decoy "birds" (other than those of the heading 9208 or 9705) and similar hunting or shooting requisites	9507
16	66	Vanaspathi, Hydrogenated Vegetable Oil	1516
17	70	Iron and steel, that is to say:	
		(1) Pig Iron, Spiegeleisen in pigs, blocks or other primary forms	7201
		(2) Granules and powders, of pig iron, spiegeleisen, iron or steel	7205
		(3) Iron and non-ally steel in ingots or other primary forms (excluding iron of heading 7203)	7206
		(4) Flat-rolled products of iron or non-ally steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	7208
		(5) Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	7209
		(6) Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad plated or coated	7210
		(7) Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	7211
		(8) Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	7212
		(9) Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-ally steel	7213
		(10) Other bars and rods of iron or non-ally	7214

		steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	
		(11) Other bars and rods of iron or non-alloy steel	7215
		(12) Angles, shapes and sections of iron or non-alloy steel	7216
		(13) Wire of iron or non-alloy steel	7217
		(14) Steel piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and section, of iron or steel	7301
		(15) Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and their crossing pieces, sleepers (cross-ties) fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for jointing or fixing rails	7302
		(16) Tubes, pipes and hollow profiles, of cast iron	7303
		(17) Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	7304
		(18) Other tubes and pipes (for example, welded, riveted or similar closed) having circular cross-sections, the external diameter of which exceeds 406.4 m.m. of iron or steel.	7305
		(19) Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	7306
		(20) Tubes or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	7307
		(21) Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors shutters, balustrades, pillars and columns), of iron or steel; plates rods, angles, shapes, sections tubes and the like, prepared for use in structures, of iron or steel	7308
18	71	Iron and Steel Scrap, that is to say:	7204
		(i) Iron scrap, cast-iron scrap, runner scrap and iron skull scrap	
		(ii) Steel melting scrap in all forms including steel skull, turnings and borings	
		(iii) Defectives, rejects, cuttings or end pieces	

		of any of the categories of item (i) to (xiv) of entry 70	
19	72	Oil Seeds, that is to say	
		(1) Sesamum or Til	1207.40.90
		(2) Soyabean	1201.00.90
		(3) Rapeseed	1205
		(4) Mustard	1207.50.90
		(5) Linseed	1204.00.90
		(6) Sunflower	1206.00.90
		(7) Nigar seed	1207.99.30
		(8) Kokum	1207.99.40
		(9) Redpalm	1207.60.90
		(10) Safflower	1207.99.90
		(11) Other Oil seeds	1207.99.90
20	76	Groundnut or peanut(hypogea)	
		Groundnut not roasted or otherwise cooked, whether or not shelled or broken	
		a) in shell, other	1202.10.19
		b) other	1202.10.99
		c) Shelled whether or not broken	1202.20
21	86	P.V.C. Cloth, Waterproof cloth, Tarpaulin and Rexine	
		1) Textile fabrics impregnated with (i) Polyvinyl chloride	5903.10
		(ii) polyurethane	5903.20
		2) Tarpaulins, Awnings (i) of Cotton	6306.11
		(ii) of Synthetic fibre	6306.12
		3) Jute Tarpaulins (including DW Tarpaulin)	6306.19.10
		4) Tents (i) of cotton	6306.21
		(ii) of synthetic fibres	6306.22
		(iii) of other textile materials	6309.29
22	89	Veterinary medicines including Poultry Feed supplements	
		1) Concentrates for compound animal feed	2309.90.20
		3) Vaccine for veterinary medicine	3002.30
		4) Veterinary medicinal preparation, not for human use, not elsewhere specified or included	3004.90.85
B) HSN CODES TO BE REPLACED FROM G.O.Ms.No.398(CT-II) DEPT, 31-03-2005 FOR ENTRIES IN SCHEDULE-IV			

1	26	Pesticides, Insecticides, fungicides, herbicides, weedicides and other plant protection equipment and accessories thereof	
		(1) Insecticides, fungicides etc	3808(except 3808.30.30 & 3808.30.40)
		(2) Mechanical appliances - Spray guns and similar appliances	8424.20.200
		(3) Other appliances - Agricultural or horticultural (including drip/ srpinkler irrigation system)	8424.81.00
2	28	Flour, Atta, Maida, Suji, Besan and Rawa	
		1) Wheat or meslin flour	1101
		2) Ceral flours other than that of wheat or meslin	1102
		3) Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 of of the products of Chapter 8	1106
		4) Cereal groats, meal and pellets; and cereal grains otherwise worked	
		(i) Groats of wheat	1103.11.10
		(ii) Meal of Wheat	1103.11.20
		(iii) Groats and meal of Maize (corn)	1103.13.00
		(iv) Groats and meal of other cereals	1103.19.00
		(v) Pellets	1103.20.00
		(vi) Rolled or flaked grains of Oats	1104.12.00
		(vii) Rolled or flaked grains of other cereals	1104.19.00
		(viii) Other worked grains (for example; hulled, pearled , sliced or kibbled)	
		(a) of Oats	1104.22.00
		(b) of Maize (corn)	1104.23.00
		(c) of other cereals	1104.29.00
		(ix) Germ of cereals, whole, rolled , flaked or ground	1104.30.00
3	43	Ores and minerals	
		1) Ores and minerals	2601 to 2617
		2) Dolomite	2518
		3) Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement	2521
		4) Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	2522
4	52	Readymade garments	

		(1)Men's or boy's overcoats, carcoats, capes, cloaks , anoraks (including ski jackers), and similar articles, knitted or crocheted, other than those of heading 6103	6101
		(2) Women's or girls' overcoats, carcoats, capes cloaks , anoraks (including ski jackers), and similar articles, knitted or crocheted, other than those of heading 6104	6102
		(3) Men's or boys' suits, ensembles, suit-type jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	6103
		(4) Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts , divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	6104
		(5) Men's or boys' shirts, knitted or crocheted	6105
		(6) Women's or girls' blouses, shirts and shirt blouses , knitted or crocheted	6106
		(7) Men's or boys' underpants, briefs, night shirts , pyjamas, bath robes, dressing gowns and similar articles, knitted or crocheted	6107
		(8) Women's or girls' slips , petticoats, briefs, panties, night dresses, pyjamas, negligees, bath robes, dressing gowns and similar articles, knitted or crocheted	6108
		(9) T-shirts , singlets and other vests, knitted or crocheted	6109
		(10) Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles knitted or crocheted	6110
		(11) Babies' garments and clothing accessories , knitted or crocheted	6111
		(12) Track suits, ski-suits and swimwear, knitted or crocheted	6112
		(13) Garments, made up of knitted or crocheted fabrics of heading 5903 ,5906 or 5907: Having an outer surface impregnated , coated, covered or laminated with rubber or plastic material which completely obscures the underlying fabric	6113
		(14) Other garments, knitted or crocheted	6114
		(15) Gloves, mittens and mitts, knitted or crocheted	6116
		(16) other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	6117
		(17) Men's or boys' overcoats, raincoats,	6201

		carcoats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles other than those of heading 6203, not knitted or crocheted	
		(18) Women's or girls' overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles other than those of heading 6204, not knitted or crocheted	6202
		(19) Men's or boys' suits , ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted	6203
		(20) Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts , divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted	6204
		(21) Men's or boys' shirts, not knitted or crocheted	6205
		(22) Women's or girls' blouses, shirts and shirt blouses, not knitted or crocheted	6206
		(23) Men's or boys' singlets and other vests,underpants, briefs, night shirts , pyjamas, bath robes, dressing gowns and similar articles, not knitted or crocheted	6207
		(24) Women's or girls' singlets and other vests,slips, petticoats, briefs, panties, night dresses, pyjamas, negligees,bathrobes, dressing gowns and similar articles, not knitted or crocheted	6208
		(25) Babies' garments and clothing accessories, not knitted or crocheted	6209
		(26) Garments, made up of fabrics of heading 5602,5603,5906 or 5907, not knitted or crocheted	6210
		(27) Track suits, ski-suits and swimwear; other garments, not knitted or crocheted	6211
		(28) Brassieres, girdles, corsets, braces, suspenders,garters and similar articles and parts thereof, whether or not knitted or crocheted	6212
		(29) Handkerchiefs	6213
		(30) Shawls, scarves, mufflers, mantillas, gamchas, veils and the like, not knitted or crocheted	6214
		(31) Ties, bow, bow ties and cravats	6215
		32) Gloves, mettons and metts	6216
		33) Other made up clothing accessories; parts	6217

		of garments or of clothing accessories, other than those of heading 6212	
		34) Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	5802
		35) Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	5807
		36) Braids in the piece; ornamental trainings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	5808
		37) Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	6302.60.00
		38) Terry towel	6304.92.50
		39) Towels, other than terry towel	6304.92.60
5	61	Starch and Sago	
		1) Wheat Starch	1108.11
		2) Maize (Corn) starch	1108.12
		3) Potato starch	1108.13
		4) Manioc (cassava) starch	1108.14
		5) Sago	1108.19.10
		6) Flour, meal and powder of dried leguminous vegetables of heading 0713, or sago or of roots or tubers or heading 0714 or of the products of Chapter VIII - (i) Of sago	1106.20.10
		(ii) Of manioc (Cassava)	1106.20.10
6	69	Coal Including Coke in all its forms but excluding char coal	
		1) Coal; briquettes, ovoids and similar solid fuels manufactured from coal	2701
		2) Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	2704
		3) Petroleum Coke (i) Not calcined	2713.11
		(ii) Calcined	2713.12
7	85	Rice(Oryza Sativa L.)	1006.20. and 1009.30
8	88	Drugs & Medicines	
		1) Drugs & Medicines	3001 to 3004(Except 3002.90.10)
		2) Pro-Vitamins and Vitamins, natural or reproduced by synthesis, derivatives thereof used primarily as Vitamins, and inter mixtures	2936

		of the foregoing, whether or not in any solvent	
		3) Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides used primarily as hormones	2937
		4) Anti-biotics	2941
		5) Other organic compounds	2942
		6) Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials.	3822
9	90	All kinds of packing material including Hessian cloth and jute twine but excluding storage tanks made of any materials.	
		1) Self adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	3919
		2) Other plates, sheets, film, foil and strip of plastics non-cellular and not reinforced, laminated, supported or similarly combined with other materials (including HDPE / PP Woven fabric)	3920
		3) Thermocol	3921.90.10
		4) Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures of plastics	3923
		5) Packing cases, boxes, crates, drums and similar packing of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	4415
		6) Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	4416
		7) Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers of paper, paper board whether in assembled or unassembled condition	4819
		8) Paper or paperboard labels of all kinds, whether or not printed.	4821
		9) Bobbins, spools, cops and similar supports of paper pulp, paper or paper board (whether or not perforated or hardened)	4822
		10) Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or web	4823

		of cellulose fibres	
		11) Sacks and bags, of a kind used for the packing of goods	6305
		12) Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	7010
		13) Reservoirs tanks, vats and similar containers for any material (other than compressed or liquified gas) of iron or steel, a capacity not exceeding 300 lts.whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	7309
		14) Containers for compressed or liquified gas of iron or steel	7311
		15) Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	7607
		16) Aluminium casks, drums, cans, boxes and other similar containers for any material (other than compressed or liquified gas), of a capacity not exceeding 300 lts., whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	7612
		17) Aluminium containers for compressed or liquified gas	7613
		18) Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	8309

N.S.HARIHARAN,
Special Chief Secretary to Government