

**HARYANA GOVERNMENT  
EXCISE AND TAXATION DEPARTMENT**

**NOTIFICATION**

The 30<sup>th</sup> June, 2005

No. S.O. 46/H. A. 6/2003/S. 59/2005.- In exercise of the powers conferred by sub-section (1) of section 59 of the Haryana Value Added Tax Act, 2003 (6 of 2003), and with reference to Haryana Government, Excise and Taxation Department, Notification No Web-3/H. A. 6/2003/S 59/2005, dated the 4<sup>th</sup> May, 2005, the Governor of Haryana hereby makes the following amendment in Schedules A, B, C, E, F and G appended to the said Act, with effect from the date of publication of this notification in Official Gazette or 1<sup>st</sup> July, 2005, whichever is later, namely:-

**Amendment**

In the Haryana Value Added Tax Act, 2003 (Act 6 of 2003),-

- I. in Schedule A, serial number 6 and entries thereagainst shall be omitted;
- II. for the existing Schedules B and C, the following Schedules shall be substituted, namely:-

**“SCHEDULE B**

**[See clause (p) of sub-section (1) of section2]**

Serial No.	Description of goods
1	2
1	<p>Agricultural implements and irrigation equipments used for agricultural purposes as detailed below:-</p> <p><b>A. Ordinary Agricultural Implements:</b></p> <ol style="list-style-type: none"> <li>1 Hand Hoe or Khurpa</li> <li>2 Sickle</li> <li>3 Spade</li> <li>4 Baguri</li> <li>5 Hand-wheel Hoe</li> <li>6 Horticultural tools like budding, grafting knife/shear, Pruning shear or hook, hedge shear, sprinkler, rake</li> <li>7 Sprayer, duster and sprayer-cum-duster</li> <li>8 Soil Injector</li> <li>9 Jandra</li> <li>10 Wheel barrow</li> <li>11 Winnower/winnowing fan</li> <li>12 Dibbler</li> <li>13 Gandasa</li> <li>14 Puddler</li> <li>15 Fertilizer seed broadcaster</li> <li>16 Maize sheller</li> <li>17 Groundnut decorticator</li> <li>18 Manure or seed screen</li> <li>19 Flame gun</li> <li>20 Seed grader</li> <li>21 Hand driven chaff cutters and their parts, except bolts, nuts and springs</li> <li>22 Tasla</li> <li>23 Tangli</li> </ol>

**B. Bullock Drawn Agricultural Implements**

- 1 Yoke
- 2 Plough
- 3 Harrow and its following parts: -
  - (i) Harrow frame
  - (ii) Harrow spool
  - (iii) Harrow axle
  - (iv) Harrow scappers
  - (v) Harrow draw bar
  - (vi) Harrow draw bar 'U'
  - (vii) Harrow clamp
  - (viii) Harrow handle
  - (ix) Harrow clutch
  - (x) Harrow pathala
  - (xi) Harrow disc
- 4 Cultivator or Triphali
- 5 Seed drill, fertilizer drill, seed-cum-fertilizer drill
- 6 Planter
- 7 Plank or float
- 8 Leveller or scoop
- 9 Ridger
- 10 Ditcher
- 11 Bund Former
- 12 Thrasher or palla
- 13 Transplanter
- 14 Chaff cutters and their parts, except bolts, nuts and springs
- 15 Persian wheel and bucket chain or washer chain
- 16 Cart and its following parts: -
  - (i) Animal driven vehicle rims
  - (ii) Animal driven vehicle axle
  - (iii) Draw bar
  - (iv) Hook
- 17 Reaper
- 18 Mower
- 19 Sugar Cane Crusher
- 20 Cane Juice Boiling pan and grating
- 21 Roller

**C. Tractor Drawn Agricultural implements**

- 1 Plough and its following parts :-
  - (i) Mould board plough assembly
  - (ii) Disc plough covers
  - (iii) Disc plough hubs
  - (iv) Disc plough land wheels
  - (v) Disc plough shoes
  - (vi) Disc plough bracket cap
  - (vii) Disc plough bracket
  - (viii) Disc plough assembly scrapper
  - (ix) Disc plough bracket scrapper
  - (x) Disc plough bracket-furrow wheel
  - (xi) Disc plough assembly axle
  - (xii) Disc plough spring cap
  - (xiii) Disc plough assembly-spindle and dust cap
  - (xiv) Disc plough furrow wheel
- 2 Harrow and its following parts: -
  - (i) Harrow frame
  - (ii) Harrow spool
  - (iii) Harrow bush

	(iv)	Harrow cast iron nut and check nut
	(v)	Harrow hub
	(vi)	Harrow axle
	(vii)	Harrow nipple bolt
	(viii)	Harrow lock patti
	(ix)	Harrow scrapper
	(x)	Harrow draw bar
	(xi)	Harrow draw bar 'U'
	(xii)	Harrow clamp
	(xiii)	Harrow handle
	(xiv)	Harrow clutch
	(xv)	Harrow patnals
	(xvi)	Harrow disc
3		Cultivator or tiller and its following parts: -
	(i)	Tiller tyne assembly
	(ii)	Tiller tyne
	(iii)	Tiller spring
	(iv)	Tiller shovel/phalla
	(v)	Tiller pin
	(vi)	Tiller anchor pin
	(vii)	Tiller toggle assembly
	(viii)	Tiller link pin
	(ix)	Tiller tyne stop
	(x)	Tiller assembly tool bar
	(xi)	Tiller 3-point linkage
	(xii)	Tiller twist patti
	(xiii)	Tiller angle bracket
	(xiv)	Tiller frame front and rear
4		Seed drill, fertilizer drill or seed-cum-fertilizer drill and its following parts :-
	(i)	Seed drill tyne
	(ii)	Seed drill shovel/phalla
	(iii)	Seed drill grari
	(iv)	Seed drill feeder (Pistol)
	(v)	Seed drill spout
	(vi)	Seed drill hopper assembly
	(vii)	Seed drill ground wheel
5		Fertilizer broadcaster
6		Planter
7		Plank or float
8		Leveller or scoop and its following parts:-
	(i)	Leveller frame assembly
	(ii)	Leveller blade
	(iii)	Leveller main frame
9		Bund former
10		Ridger and its following parts-
	(i)	Ridger tyne
	(ii)	Ridger shoes
	(iii)	Ridger/shovels/phalla
11		Trailor and its following parts:-
	(i)	Animal driven vehicle rims
	(ii)	Axles
	(iii)	Trailor draw bar
	(iv)	Trailor hook
12		Puddler
13		Ditcher
14		Cage wheel
15		Sprayer, duster or sprayer-cum-duster
16		Roller
17		Hoe, rotary hoe or rotavator

	<p>18 Reaper or mower harvester 19 Potato harvester or spinner 20 Groundnut digger shaker 21 Transplanter</p> <p><b>D. Power implements</b></p> <p>1 Thrasher and its following parts: - (i) Thrasher weight wheels (ii) Thrasher Jali (iii) Thrasher sieve set (iv) Thrasher 'U' clamp and beater (v) Thrasher rotor (vi) Thrasher ground wheels</p> <p>2 Chaff cutters and their parts, except bolts, nuts and springs 3 Maize sheller 4 Groundnut decorticator 5 Seed grader 6 Winnower 7 Seed treater 8 Power sprayer or duster 9 Agricultural pumping sets of all kinds including submersible pumps and sprinkler irrigation system equipments and drip irrigation system and their following components, namely:- (i) Control units (ii) Fertilizer applicator/injecting equipments (iii) Dripper/Emitter/Mixee/Sprinkler/ Spinner (iv) Filtration units:-Mesh/Screen/Sand/Gravel (v) Distribution tube/Micro tube (vi) Built-in-Drip-in-Linear Low Density Polyethylene pipe (vii) Bi-pass tube (viii) Accessories like couplers, joints, bend sockets, pressure gauge, regulators etc (ix) Valves (x) Prime movers ie electric/diesel pump set of 5 Horse Power and above with fitting</p> <p>10 Poultry feed grinder and mixer 11 Transplanter</p>
2	Aids and implements used by handicapped persons
3	All goods sold to the serving military personnel and ex-servicemen by the Canteen Stores Department direct or through the authorised canteen contractors or through unit run canteens
4	Aquatic feed, poultry feed and cattle feed but not including vitamins, minerals, medicines and supplements when sold as such
5	Baan
6	Bangles made of any material except precious metals/stones; steel kara
7	Beehive, honey supers, hive tool, smoker, veil and helmet, feeder
8	Betel leaves
9	Books, journals, periodicals, maps, charts and globes
10	Bread except pizza bread
11	Charkha, Amber Charkha, Handloom, Handloom fabrics and Gandhi Topi
12	Chemical fertilizer and gypsum
13	Coarse grains that is to say Jowar, Bajra, Maize and flours thereof

14	Coloured pencils, crayons used for drawing and ordinary graphite pencils popularly known as lead pencils
15	Common salt
16	Condoms and contraceptives
17	Curd, Lassi and butter milk
18	Earthen pots but not including crockery
19	Electrical energy
20	Exercise and Drawing book
21	Firewood and wood charcoal
22	Fishnet and fishnet fabrics
23	Foot-rules of the type usually used in schools
24	Fresh fruits and fresh vegetables including garlic and ginger but not including red chillies
25	Fresh milk, pasteurized milk and separated milk
26	Fresh plants, saplings and fresh flowers
27	Grass, hay and straw
28	Guar churi and korma, wheat bran
29	Hand carts and animal drawn vehicles
30	Human Blood and blood plasma
31	(i) Indian made Foreign Liquor (on which State Excise Duty has been paid) except when sold by a L4/L5 or L12-C licensee – under the Haryana Liquor License Rules, 1975 (ii) Country Liquor on which state excise duty has been paid
32	Indigenous handmade musical instruments
33	Judicial and Non-Judicial Stamps, Entertainment Duty Stamps, Passenger and Goods Tax Stamp, Standard Watermarked Petition Paper, Philatelic Stamp, Postal Stationery and Refund Adjustment Order
34	Kumkum, Bindi, Alta and Sindur
35	Meat, fish, prawn and other aquatic products when not cured or frozen, eggs and Livestock including live poultry birds
36	Muddhas made of sarkanda, phool buhari jharoo
37	National Flag
38	Organic manure
39	Rakhi
40	Reori, gajjak, makhana, marunda, murmura and phulian
41	Sacred thread, commonly known as yagyopavit
42	Seeds certified by the certification agency under the Seeds Act, 1966 (54 of 1966) when sold in sealed bags or containers
43	Semen including frozen semen
44	Shoes and chappals with maximum retail price not exceeding Rs200 per pair
45	Silk worm laying, cocoon and raw silk
46	Slate, slate pencils and chalks

47	Sugar, Khandsari and Boora manufactured or made in India
48	Sugarcane
49	Takhti (used by students in schools)
50	Tender green coconut
51	All varieties of cotton, woollen or silken textiles including rayon, artificial silk or nylon but not including such carpets, druggets, woollen durrees, cotton floor durrees, rugs and all varieties of dryer felts on which additional excise duty in lieu of sales tax is not levied
52	All varieties of textiles covered by item 51 on which knitting and embroidery work has been done provided additional Excise Duty in lieu of sales tax is levied on them
53	Such varieties of canvas cloth tarpaulines and similar other products manufactured with cloth as base as are manufactured in textile mills, powerloom factories and processing factories (but not including transmission belts) provided additional Excise Duty in lieu of sales tax is levied on them
54	Leather cloth and inferior or imitation leather cloth ordinarily used in book binding: rubber used tissue or synthetic water tissue or synthetic water-proof fabrics whether single textured or double textured and book-binding cotton fabrics provided additional Excise Duty in lieu of sales tax is levied on them
55	Tobacco whether crude, uncrude or manufactured and all its product including Biri, cigarettes, cigars
56	Under wear (kachha) sewn out of cotton cloth other than hosiery cloth
57	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water and water sold in sealed container
58	(i) Writing ink and (ii) ball pen, refills or pen up to a maximum retail price of Rs 25 each

### SCHEDULE C

[See sub-clause (iii) of clause (a) of sub-section (1) of section 7]

Serial No.	Description of goods
1	2
1	Aluminum Conductor Steel Reinforced Cables
2	All equipments for communication such as, Private Branch Exchange(P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.)
3	All intangible goods e.g. copyright, patent, rep license, duty entitlement pass book
4	All types of yarn including sewing thread and waste of all types of yarn
5	All metal utensils including pressure cookers/pans except utensils made of precious metals
6	Areca nut powder and betel nut
7	Bamboo
8	Basic chromium sulphate, sodium bichromate
9	Bearings except auto parts
10	Beedi leaves
11	Beltings
12	Bicycles, tricycles, cycle rickshaws and parts thereof
13	Biomass briquettes
14	Bitumen
15	Blankets manufactured by composite units
16	Bone meal, crushed bones, bones, bone sinews and burnt bones
17	Castings
18	Castor oil
19	Clay including fireclay

20	Coffee beans and seeds, cocoa pod, green tea leaves and chicory
21	Coir and coir products excluding coir mattresses
22	Cotton waste, woollen waste
23	Crucibles
24	<ol style="list-style-type: none"> <li>(1) Cutting Tools viz Drills, Taps, Cutters, End Mills, Reamers, Dies, Tool Bits etc. (used in industries for Tapping, Threading, Drilling, Boring, Milling, Turning etc.)</li> <li>(2) Carbide Tip, Inserts of Cermets</li> <li>(3) Engineering Files, Rasps, Pliers</li> <li>(4) Spanners</li> <li>(5) Vices, Clamps, Oil Cane</li> <li>(6) Die Handle, Hammer Tips</li> <li>(7) Hacksaw Blade, Bendsaw Blade and all types of Hand and Power Saws</li> <li>(8) Bonded Abrasives viz Grinding Wheels and the like Bonded Abrasives, Parting wheels, finishing sticks, mounting wheels etc. (for Grinding, Sharpening, Polishing and Cutting)</li> <li>(9) Coated Abrasives viz Grinding Discs, Coated Emery Cloth, Waterproof Emery Paper, Emery Belts and Rolls, Emery wheels (made from Natural or Artificial Abrasive Powder or grain)</li> <li>(10) Gasket, Steam Jointing Sheets, Industrial Asbestos products like Asbestos cloth, Asbestos Rope</li> <li>(11) Electro mechanical Power Tools and its Spares</li> <li>(12) Poly Tetra Fluro Ethane Teflon Taps, Sheets, Rods</li> <li>(13) Conveyor Belts, V Belts, Transmission Belts</li> <li>(14) Epoxy Resins</li> <li>(15) Epoxy Hardeners</li> <li>(16) Cotter Pins, Threaded studs made of Iron and Steel</li> <li>(17) Plastic Box strappings</li> <li>(18) Anti Rust spray, mould release spray, cutting oil, High Temperature Grease</li> <li>(19) Gauges for measuring and checking instruments</li> <li>(20) Micrometers and Calipers</li> <li>(21) Pneumatic Parts, fittings and accessories for machinery</li> <li>(22) Valves, Cocks, Solenoid Valves and Coils etc.</li> <li>(23) Magnetic Block, Chucks, Couplings</li> <li>(24) Air and Gas Pipes, Tubes, Hoses (for Conveying Air, Gas and Liquid)</li> <li>(25) Oil Seals, O Rings, Rubber Gasket</li> <li>(26) Pulley Tackle and Industrial Hoists</li> <li>(27) Industrial Safety item viz Hand Gloves, Aprons, Leg Guard, Nose Mask, Face Shield, Rubber Fingers, Safety Industrial Helmet, Safety Goggles</li> </ol>
25	Drugs and medicines including bulk drugs, glucose-D and oral re-hydration salt
26	Dryer felt
27	Dyes, acid dyes, basic dyes
28	Edible oils, oil cake, de-oiled cake and de-oiled rice bran
29	Electrodes

30	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla																																														
31	Fibres of all types and fibre waste																																														
32	Goods on which rate of tax otherwise applicable is more than 4% when sold to Canteen Stores Department for further sale to the serving military personnel and ex-servicemen by the Canteen Stores Department direct or through the authorised canteen contractors or through unit run canteens																																														
33	Gur, jaggery and edible variety of rab gur																																														
34	Hand pumps and their parts																																														
35	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower																																														
36	Hose pipes																																														
37	Hosiery goods																																														
38	Hurricane lanterns and kerosene lamp																																														
39	Husk and bran of cereals except wheat bran																																														
40	Ice																																														
41	Imitation jewellery																																														
42	Incense sticks commonly known as agarbatti, dhupkathi or dhupbati																																														
43	Industrial cables and telecommunication cables (High voltage cables, Cross Linked Poly ethylene Cables, jelly filled cables, optical fibre cables)																																														
44	Telephones, cell phones , tele-printer, wireless equipment and parts thereof, Digital Video Disc and Compact Disc, Information Technology products namely.-  <table border="0"> <thead> <tr> <th style="text-align: left;"><b>HSN Code</b></th> <th style="text-align: left;"><b>Description of Items</b></th> </tr> </thead> <tbody> <tr> <td>84.69</td> <td>Word Processing Machines and Electronic Typewriters</td> </tr> <tr> <td>84.70</td> <td>Electronic Calculators</td> </tr> <tr> <td>84.71</td> <td>Computer Systems and Peripherals, Electronic Diaries</td> </tr> <tr> <td>84.73</td> <td>Parts and Accessories of HSN 8469, 8470 and 8471 for items listed above</td> </tr> <tr> <td>85.01</td> <td>DC Micromotors/Stepper motors of an output not exceeding 375 Watts</td> </tr> <tr> <td>85.03</td> <td>Parts of HSN 8501 for items listed above</td> </tr> <tr> <td>85.04</td> <td>Uninterrupted Power Supplies (UPS) and their parts</td> </tr> <tr> <td>85.05</td> <td>Permanent magnets and articles intended to become permanent magnets (Ferrites)</td> </tr> <tr> <td>85.17</td> <td>Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems; videophones</td> </tr> <tr> <td>85.18</td> <td>Microphones, Multimedia Speakers, Headphones, Earphones and Combined Microphone/Speaker Sets and their parts</td> </tr> <tr> <td>85.20</td> <td>Telephone answering machines</td> </tr> <tr> <td>85.22</td> <td>Parts of Telephone answering machines</td> </tr> <tr> <td>85.23</td> <td>Prepared unrecorded media for sound recording or similar recording of other phenomena</td> </tr> <tr> <td>85.24</td> <td>IT software on any media</td> </tr> <tr> <td>85.25</td> <td>Transmission apparatus (other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras)</td> </tr> <tr> <td>85.27</td> <td>Radio communication receivers, Radio pagers</td> </tr> <tr> <td>85.29</td> <td>(i) Aerials, antennas and their parts (ii) Parts of items at 8525 and 8527 listed above</td> </tr> <tr> <td>85.31</td> <td>LCD Panels, LED Panels and part thereof</td> </tr> <tr> <td>85.32</td> <td>Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof</td> </tr> <tr> <td>85.33</td> <td>Electrical resistors (including rheostats and potentiometers), other than heating resistors</td> </tr> <tr> <td>85.34</td> <td>Printed circuits</td> </tr> <tr> <td>85.36</td> <td>Switches, Connectors and Relays for upto 5 Amps at voltage not exceeding 250 Volts, Electronic fuses</td> </tr> </tbody> </table>	<b>HSN Code</b>	<b>Description of Items</b>	84.69	Word Processing Machines and Electronic Typewriters	84.70	Electronic Calculators	84.71	Computer Systems and Peripherals, Electronic Diaries	84.73	Parts and Accessories of HSN 8469, 8470 and 8471 for items listed above	85.01	DC Micromotors/Stepper motors of an output not exceeding 375 Watts	85.03	Parts of HSN 8501 for items listed above	85.04	Uninterrupted Power Supplies (UPS) and their parts	85.05	Permanent magnets and articles intended to become permanent magnets (Ferrites)	85.17	Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems; videophones	85.18	Microphones, Multimedia Speakers, Headphones, Earphones and Combined Microphone/Speaker Sets and their parts	85.20	Telephone answering machines	85.22	Parts of Telephone answering machines	85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena	85.24	IT software on any media	85.25	Transmission apparatus (other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras)	85.27	Radio communication receivers, Radio pagers	85.29	(i) Aerials, antennas and their parts (ii) Parts of items at 8525 and 8527 listed above	85.31	LCD Panels, LED Panels and part thereof	85.32	Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof	85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors	85.34	Printed circuits	85.36	Switches, Connectors and Relays for upto 5 Amps at voltage not exceeding 250 Volts, Electronic fuses
<b>HSN Code</b>	<b>Description of Items</b>																																														
84.69	Word Processing Machines and Electronic Typewriters																																														
84.70	Electronic Calculators																																														
84.71	Computer Systems and Peripherals, Electronic Diaries																																														
84.73	Parts and Accessories of HSN 8469, 8470 and 8471 for items listed above																																														
85.01	DC Micromotors/Stepper motors of an output not exceeding 375 Watts																																														
85.03	Parts of HSN 8501 for items listed above																																														
85.04	Uninterrupted Power Supplies (UPS) and their parts																																														
85.05	Permanent magnets and articles intended to become permanent magnets (Ferrites)																																														
85.17	Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems; videophones																																														
85.18	Microphones, Multimedia Speakers, Headphones, Earphones and Combined Microphone/Speaker Sets and their parts																																														
85.20	Telephone answering machines																																														
85.22	Parts of Telephone answering machines																																														
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena																																														
85.24	IT software on any media																																														
85.25	Transmission apparatus (other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras)																																														
85.27	Radio communication receivers, Radio pagers																																														
85.29	(i) Aerials, antennas and their parts (ii) Parts of items at 8525 and 8527 listed above																																														
85.31	LCD Panels, LED Panels and part thereof																																														
85.32	Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof																																														
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors																																														
85.34	Printed circuits																																														
85.36	Switches, Connectors and Relays for upto 5 Amps at voltage not exceeding 250 Volts, Electronic fuses																																														

	85.40 Data/Graphic Display tubes, other than TV Picture tubes and parts thereof 85.41 Diodes, transistors and similar semi-conductor devices; Photosensitive semi conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; Light emitting diodes; Mounted piezo electric crystals 85.42 Electronic Integrated Circuits and Micro-assemblies 85.43 Signal generators and parts thereof 85.44 Optical fibre cables 90.01 Optical fibre and optical fibre bundles and cables 90.13 Liquid Crystal Devices, Flat Panel display devices and parts thereof 90.30 Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Network and Logic analyser and Signal analyser
45	Jute bags, laminated jute bags and High Density Poly Ethylene bags
46	Kerosene oil sold through Public Distribution System
47	Kikar bark and kuth
48	Knitting wool
49	Lac and shellac
50	Leaf plates and cups
51	Lignite
52	Lime, Lime stone, clinker and dolomite
53	Linear alkyl benzene
54	Maize starch, maize gluten, maize germ and maize oil
55	Moulded plastic footwears and hawaii chappals and straps thereof except those covered by Schedule B
56	Non-ferrous scrap, ferrous and non-ferrous metals and alloys and extrusions and rolled products thereof  Explanation- This entry includes ingots, bars, slabs, sheets, circles, strips, rods, wires (not including electric wires and super enameled copper wire), tubes, angles and scrap
57	Paper, paper board and newsprint
58	Paper pulp moulded trays
59	Parched, roasted or puffed grain, parched gram and roasted groundnut
60	Pipes of all varieties including Galvanized Iron pipes, Cast Iron pipes, ductile pipes, Poly Vinyl Chloride pipes and conduit pipes
61	Pizza bread
62	Plant and machinery
63	Plant growth promoters, plant nutrients including bio-fertilizer
64	Plastic granules, plastic powder and resins, master batches
65	Polymers of ethylene in primary form
66	Polyurethane foam
67	Pesticides, weedicides, insecticides but not including mosquito repellents
68	Pre-owned motor vehicle when sold by a dealer dealing in purchase and sale of motor vehicles
69	Printed materials including diary and calendar
70	Printing ink excluding toner and cartridges
71	Pulp of bamboo, wood and paper
72	Rail coaches, engines and wagons

73	Raw wool and its waste, animal hair
74	Readymade garments
75	Renewable energy devices, components and spare parts thereof
76	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste whether or not in the form of pellets
77	Rough flooring stone slabs
78	Safety matches
79	Sewing machines and parts thereof
80	Ship and other water vessels
81	Skimmed milk powder, ultra high temperature milk, cottage cheese
82	Solvent oils, other than organic solvent oil
83	Spices of all varieties and forms including cumin seed, aniseed, celery seed, turmeric, tamarind and red chillies
84	Sports goods excluding apparels and footwear
85	Stainless steel sheets
86	Starch
87	Sugar, khandsari and boora not manufactured or made in India
88	Tea leaves
89	Tractors, harvesters and attachments and parts thereof
90	Transformers
91	Transmission towers
92	Tyres and tubes for bicycles, tri-cycles, cycle rickshaws and wheel chairs
93	Umbrella except garden umbrella
94	Vanaspati (Hydrogenated Vegetable Oil)
95	Vegetable oil including gingili oil and bran oil
96	Vitamins, minerals, medicines and supplements generally used in making aquatic feed, poultry feed and cattle feed
97	Waste paper
98	Wheat atta including maida and sooji, rice flour, gram flour, besan, barley ghat, barley flour and sattu, dalia of wheat or barley, guar flour, guar giri, rajmah, lobia, rongi, sago (sabudana), soyabean meal, soyabean flour
99	Writing instruments except those covered by Schedule B
100	Zippers
101	<ul style="list-style-type: none"> <li>(1) HighTension (HT) Switchgear including MOCB (Miniature Oil Circuit Breakers), VCB (Vacuum Circuit Breakers), SF 6, GO (Gang Operators) switch</li> <li>(2) HighTension (HT) Insulators</li> <li>(3) Low Tension (LT) Switchgear including ACB (Air Circuit Breakers)</li> <li>(4) Switchgear conductors</li> <li>(5) Relays Motor Starters for 3 phase motors above 25 Horse Power</li> <li>(6) Selector Switches including lead break switch</li> <li>(7) Control panel including MCC (Motor Control Centre)panels</li> <li>(8) Bus ducts</li> <li>(9) PDB (Power Distribution Board), SDB (Sub-Distribution Board), MDB (Main Distribution Board)</li> <li>(10) Metering panel</li> <li>(11) Power (Low Tension) Capacitors above 5 KVAR (Kilo Volt Ampere Reactive)</li> <li>(12) Power factor correction relays</li> </ul>

	(13) Voltmeter, Ampere Meter, Kilo Watt (KW) Meter, Kilo Watt Hour (KWH) Meter and Frequency Meter (14) All types of motor above 25 Horse Power (15) Transformers including current transformer but not including voltage stabilizers of capacity above 5 Kilo Volt Ampere (KVA) (16) DMC (Dough Moulding Compound), SMC (Sheet Moulding Compound) insulators (17) Cable jointing kit (18) MCCB (Moulded Case Circuit Breaker) including MCB (Miniature Circuit Breaker) and distribution Board of capacity of 100 Amperes or above		
102	Industrial inputs and packing materials that is to say –		
	<b>Serial No.</b>	<b>Description of Goods</b>	Tariff item under which goods specified in column 2 are covered
	1	2	3
	(1)	Animal (including fish) fats and oils, crude, refined or purified	
	(2)	Glycerol, Crude, Glycerol Waters and Glycerol lyes	1520:00:00
	(3)	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes	1521:00:00 1522:00:00
	(4)	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of chapter 15	1518:00:00
	(5)	Liquid glucose (non medicinal)	1702:30:10
	(6)	Denatured ethyl alcohol of any strength	2207:20:00
	(7)	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% or more, calculated on the dry weight	2602:00:00
	(8)	Copper ores and concentrates	2603:00:00
	(9)	Nickel ores and concentrates	2604:00:00
	(10)	Cobalt ores and concentrates	2605:00:00
	(11)	Aluminium ores and concentrates	2606:00:00
	(12)	Lead ores and concentrates	2607:00:00
	(13)	Zinc ores and concentrates	2608:00:00
	(14)	Tin ores and concentrates	2609:00:00
	(15)	Chromium ores and concentrates	2610:00:00
	(16)	Tungsten ores and concentrates	2611:00:00
	(17)	Uranium or Thorium ores and concentrates	2612:00:00
	(18)	Molybdenum ores and concentrates	2613:00:00
	(19)	Titanium ores and concentrates	2614:00:00
	(20)	Niobium, Tantalum, Vanadium or Zirconium ores and concentrates	2615:00:00
	(21)	Precious metal ores and concentrates	2616:00:00
	(22)	Other ores and concentrates	2617:00:00
	(23)	Granulated slag (slag sand) from the manufacture of iron or steel	2618:00:00
	(24)	Benzole	2707:10:00
	(25)	Toluole	2707:20:00
	(26)	Xylole	2707:30:00
	(27)	Naphthalene	2707:40:00

(28)	Phenols	2707:60:00
(29)	Creosote oils	2707:91:00
(30)	Normal Paraffin and Paraffin wax	2712:20:00
(31)	Butadiene	2711:14:00
(32)	Fluorine, Chlorine, Bromine and Iodine	2801:00:00
(33)	Sulphur, sublimed or precipitated; colloidal sulphur	2802:00:00
(34)	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	2803:00:00
(35)	Hydrogen, rare gases and other non-metals	2804:00:00
(36)	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed; mercury	2805:00:00
(37)	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	2806:10:00 2806:20:00
(38)	Sulphuric acid and anhydrides thereof; petroleum	2807:00:10
(39)	Nitric acid; sulphonitric acids	2808:00:00
(40)	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids	2809:00:00
(41)	Oxides of boron; boric acids	2810:00:00
(42)	Halides and halide oxides of non-metals	2812:00:00
(43)	Sulphides of non-metals; commercial phosphorus trisulphide	2813:00:00
(44)	Ammonia, anhydrous or in aqueous solution	2814:00:00
(45)	Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash); peroxides of sodium or potassium	2815:00:00
(46)	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium	2816:00:00
(47)	Aluminium hydroxides	2818:30:00
(48)	Chromium oxides and hydroxides	2819:00:00
(49)	Manganese oxides	2820:00:00
(50)	Iron oxides and hydroxides	2821:10:00
(51)	Cobalt oxides and hydroxides; commercial cobalt oxides	2822:00:00
(52)	Titanium oxide	2823:00:00
(53)	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides	2825:00:00
(54)	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	2826:00:00
(55)	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides	2827:00:00
(56)	Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates	2829:00:00
(57)	Sulphides ; Polysulphides	2830:00:00
(58)	Dithionites and sulphoxylates	2831:00:00
(59)	Sulphites; thiosulphates	2832:00:00
(60)	Copper sulphate	2833:25:00
(61)	Nitrites, nitrates	2834:00:00
(62)	Phosphinates (hypophosphites), phosphonates (phosphites); phosphates and polyphosphates	2835:00:00
(63)	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate	2836:00:00
(64)	Cyanides, cyanide oxides and complex cyanides	2837:00:00
(65)	Fulminates, cyanates and thiocyanates	2838:00:00
(66)	Borates; Peroxoborates (perborates)	2840:00:00
(67)	Sodium dichromate	2841:30:00
(68)	Potassium dichromate	2841:50:90
(69)	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products	2844:00:00

(70)	Isotopes other than those of heading No2844: compounds, inorganic or organic of such isotopes, whether or not chemically defined	2845:00:00
(71)	Compounds, inorganic or organic, of rare earth metals of yttrium or scandium or of mixtures of these metals	2846:00:00
(72)	Phosphides, whether or not chemically defined, excluding ferrophosphorus	2848:00:00
(73)	Calcium Carbide	2849:10:00
(74)	Ethylene, Propylene	2901:00:00
(75)	Cyclic Hydrocarbons	2902:00:00
(76)	Halogenated derivatives of Hydrocarbons	2903:00:00
(77)	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	2904:00:00
(78)	Methanol	2905:11:00
(79)	Di-ethylene Glycol, Mono Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol	2905:31:00
(80)	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	2906:00:00
(81)	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	2908:00:00
(82)	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives	2909:00:00
(83)	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives	2910:00:00
(84)	Ethylene Oxide	2910:10:00
(85)	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives	2911:00:00
(86)	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	2912:00:00
(87)	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No 2912	2913:00:00
(88)	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	2915:00:00
(89)	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	2916:00:00
(90)	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives	2917:00:00
(91)	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	2918:00:00
(92)	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulpho nated, nitrated or nitrosated derivatives	2919:00:00
(93)	Esters of other Inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives	2920:00:00
(94)	Amine- function compounds	2921:00:00
(95)	Oxygen – function amino-compounds	2922:00:00
(96)	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids	2923:00:00
(97)	Carboxamide-function compounds; amide-function compounds of carbonic acid	2924:00:00

(98)	Carboxamide-function compounds (including saccharin and its salts) and imine function compounds	2925:00:00
(99)	Nitrile-function compounds	2926:00:00
(100)	Diazo, Azo-or-azoxy-compounds	2927:00:00
(101)	Organic derivatives of hydrazine or of hydroxylamine	2928:00:00
(102)	Organo-sulphur compounds	2930:00:00
(103)	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives	
(104)	Heterocyclic compounds with oxygen heteroatom(s) only	2932:00:00
(105)	Heterocyclic compounds with nitrogen heteroatom(s) only	2933:00:00
(106)	Nucleic acids and their salts; other heterocyclic compounds	2934:00:00
(107)	Sulphonamides	2935:00:00
(108)	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives	2938:00:00
(109)	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	2939:00:00
(110)	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives	3201:00:00
(111)	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	3202:00:00
(112)	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to Chapter 32 based on colouring matter of vegetable or animal origin	3203:00:00
(113)	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to Chapter 32 based on synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	3204:00:00
(114)	Colour lakes; preparations as specified in Note 3 to chapter 32 based on colour lakes	3205:00:00
(115)	Glass frit and other glass, in the form of powder, granules or flakes	3207:40:00
(116)	Prepared driers	3211:00:00
(117)	Printing ink whether or not concentrated or solid	3215:00:00
(118)	Casein, caseinates and other Casein derivatives, casein glues	3501:00:00
(119)	Enzymes; Prepared enzymes not elsewhere specified or included	3507:00:00
(120)	Artificial graphite; colloidal or semi colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semi-manufacturers	3801:00:00
(121)	Activated carbon, activated natural mineral products, animal black, including spent animal black	3802:00:00
(122)	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No 3803	3804:00:00
(123)	Rosin and resin acids, and derivatives thereof, rosin spirit and rosin oils, run gums	3806:00:00
(124)	Wood tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch	3807:00:00

(125)	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants) of a kind used in textile, paper, leather or like industries, not elsewhere specified or included	3809:00:00
(126)	Prepared rubber accelerators, compounded plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilisers for rubber or plastics	3812:00:00
(127)	Reducers and blanket wash/roller wash used in the printing industry	
(128)	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	3815:00:00
(129)	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No 2707 or 2902	3817:00:00
(130)	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	3818:00:00
(131)	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols	3823:00:00
(132)	Retarders used in the printing Industry	
(133)	Linear Low Density Polyethylene (LLDPE) and Low Density Polyethylene (LDPE)	3901:10:00
(134)	High Density Polyethylene (HDPE)	3901:20:00
(135)	Polymers of propylene or of other olefins, in primary forms	3902:00:00
(136)	Polyvinyl Chloride (PVC)	3904:00:00
(137)	Acrylic polymers in primary forms	3906:00:00
(138)	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms	3907:00:00
(139)	Polyethylene Terephthalate Chips	3907:60:00
(140)	Polyamides in primary forms	3908:00:00
(141)	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms	3909:00:00
(142)	Silicones in primary forms	3910:00:00
(143)	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to Chapter 39, not elsewhere specified or included in primary forms	3911:00:00
(144)	Cellulose and its chemical derivatives, and cellulose others, not elsewhere specified or included in primary forms	3912:00:00
(145)	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms	3913:00:00
(146)	Ion-exchangers based on polymers of heading Nos 3901 to 3913 in primary forms	3914:00:00
(147)	Self-adhesive plates, sheets, film, foil, tape, strip of plastic whether or not in rolls	3919:00:00
(148)	Flexible plain films	3920:10:12
(149)	Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers, lids, caps of plastics (but not including insulated ware)	3923:00:00
(150)	Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips	4001:00:00
(151)	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No 4001 with any product of this heading, in primary forms or in plates, sheets or strip	4002:00:00

(152)	Reclaimed rubber in primary forms or in plates, sheets or strip	4003:00:00
(153)	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No 4006	4005:00:00
(154)	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials	
(155)	Cartons (including flattened or folded cartons) Boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition	4819:00:00
(156)	Paper printed labels and paperboard printed labels	4821:00:00
(157)	Paper self adhesive tape and printed wrappers used for packing	
(158)	Partially Oriented Yarn, Polyester Texturised Yarn and waste thereof	5402:42:00
(159)	Polyester Staple Fibre, Polyester Staple Fibre Fill	5503:20:00
(160)	Polyester Staple Fibre waste	5505:10:00
(161)	Sacks and bags of a kind used for the packing of goods, of jute or of other textile based fibres of heading No 5303	6305:10:00
(162)	Carboys, bottles, jars, phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of glass	7010:90:00
(163)	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	3923:00:00

Note 1 : Entries in this Schedule are subject to general exception of exclusion of declared goods.

Note 2 : Chapter No., Note No. or Tariff item referred to in entry 102 of this Schedule have the same meaning as under the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986).

Note 3 : In entry 102 of this Schedule only goods of the description contained in column 2 shall form part of the Schedule; reference to Tariff item in column 3 from the Central Excise Tariff Act, 1985 (5 of 1986), shall not include other goods not contained in column 2 though part of the Heading.”;

III. in Schedule E,-

(i) serial numbers 3 and 4 and entries thereagainst shall be omitted;

(ii) Note 2 shall be omitted;

IV. in Schedule F, serial number 1 and entry thereagainst shall be omitted;

V. in Schedule G, serial number 2(a) and (b) and entries thereagainst shall be omitted.

L.S.M. SALINS  
Financial Commissioner and Principal Secretary  
to Government Haryana, Excise and Taxation Department.